

# *Fiscal 2008 Second Quarter Report*

## **NASSAU COUNTY OFFICE OF LEGISLATIVE BUDGET REVIEW**

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*August 13, 2008*

*Budget Review  
Committee*

*Agencies Scheduled to Testify:*

*Nassau Health Care  
Corporation*

*Police Department*

*Public Works*

*Information Technology*



**NASSAU COUNTY  
LEGISLATURE**

**Hon. Diane Yatauro,**  
*Presiding Officer*

**Hon. Peter J. Schmitt,**  
*Minority Leader*

**Hon. Judith Jacobs,**  
*Chairperson, Budget Review  
Committee*



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### **Inter-Departmental Memo**

To: Hon. Judy Jacobs Chairperson  
All members of the Budget Review Committee

From: Eric C. Naughton, Director  
Office of Legislative Budget Review

Date: August 12, 2008 

Re: FY 08 2<sup>nd</sup> Qtr. Budget Review Committee Hearing

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Attached please find a report detailing expenses and revenue for the agencies scheduled to testify on August 13, 2008. We have provided information regarding each department's spending and revenue through June 30<sup>th</sup> with a comparison to the same time period last year. In addition, we have included our projections for the end of FY 2008r.

#### **FY 08 Outlook**

It is likely that the County will end the fiscal year with a modest "surplus". A surplus is usually a sign of sound fiscal management, but it is important to examine how the surplus is generated. It should be remembered that the previous Administration ended FY 01 with a "surplus" of \$7.1 million. As mapped out by the Comptroller, the County can generate a surplus this year by using:

- 2007 bond proceeds for excess property tax refunds
- Undesignated Police District Fund Balance
- Unspent capital proceeds
- Undesignated General Fund Balance
- Unpledged Tobacco Settlement Revenues

**FY 2008 SECOND QUARTER HEARING**

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**TABLE OF CONTENTS**

(1) Nassau County Medical Center..... 1

(2) Police Department..... 7

(3) Public Works..... 12

(4) Information Technology ..... 15

These actions are in addition to approximately \$57.5 million of non-recurring revenue on which the budget already depends. Those items are:

1. \$10 million use of fund balance for property tax refunds,
2. \$24.5 million from the Retirement Contribution Reserve Fund,
3. \$23.0 million of tobacco proceeds.

The risks contained in the FY 08 budget, which were highlighted by OLBR and the other monitors, have proven to be problematic. Along with State initiatives that are unlikely to materialize the budget has also been negatively impacted by the inclusion of:

- FIT state aid
- Ambitious revenue from TPVA
- Excessive investment income
- Public safety overtime savings

Partially offsetting these shortfalls are 1) savings from vacant positions and 2) the 2005, 2006 and 2007 accruals for ShOA, which exceed the actual cost of the award by approximately \$14.8 million. Also, it appears that the County will receive most of the budgeted revenue from the Parks Marketing initiative. This item was considered a risk.

The County should achieve some “savings” as they relate to the SOA and CSEA based on the wage pattern established in the PBA and DAI awards and the ShOA MOA. However, since those awards and MOA fell short of their goals, the same can be expected for SOA and CSEA. Also, it is possible that these awards may contain a deferment, which will further burden the out-years.

Although the Sewers are not part of the County’s five major funds and cannot be used to fund County operations, the projected salary surplus needs to be mentioned. With 61 vacancies (17.5% of the budgeted positions), the salary surplus for Sewers is expected to be approximately \$3.2 million.

The focus on the budgetary surplus distorts the true financial outlook, which is ominous. The moderate growth in the County’s expenses has outpaced the County’s recurring revenues, which are diminishing. The reserves were built up for the purpose of smoothing the transition to pay as you go tax certs, rising pension costs and unforeseen problems. However, by crafting budgets that have relied on unrealistic revenue assumptions, the Administration has accelerated the reduction of the reserves.

It is hoped that when the Administration develops next year’s budget that they will return to the achievable revenue and expense estimates that allowed them to generate genuine positive operating results in the past.

### **NHCC**

Nassau Health Care Corporation’s (the “Corporation”) 2008 June year to date net loss of \$7.6 million is almost \$6 million more than the \$1.6 million loss reported at the same time last year

and \$7 million over the 2008 budget. For the 2008 fiscal year, the Corporation may lose \$10 million.. Of this loss \$10 million is from the hospital, \$2 million is from the medical centers and the nursing home is projected to have a \$2 million offsetting surplus. In addition, a \$5.2 million cash deficit is projected by December 2008. This cash shortfall may be made up by a \$10 million line of credit from the captive or a delay in paying the pension bill until February 2009, which would cost the Corporation an additional \$150,000 in interest payments.

Of the \$10 million loss projected for Nassau University Medical Center (NUMC), \$5 million is attributed to the group price appeal not being granted by the New York State Department of Health. Salaries and fringes are over budget by \$2.6 million which accounts for almost half of the operating loss excluding a one time investment write-down. Headcount exceeds budget by 68.5 full-time equivalent (FTE) employees. The Corporation's administration states that between 30 and 50 of these FTEs are due to psychiatric patients requiring one on one supervision. The Administration is looking into the reasons for the remaining overage.

The Corporation's administration has updated their strategic plan to include growth development, cost containment, land redevelopment, a modernization plan and reimbursement strategies. Growth development includes the addition of a voluntary Physician Plan and fully integrating Cardiology, Oncology and Pediatrics departments with North Shore.

### **Police Department**

Despite increases in headcount, the department will exceed its overtime budget by approximately \$5.3 million, with total spending projected to be similar to FY 07. The Commissioner is developing some initiatives, which he hopes will reduce overtime if not this year, then next year. Some of these initiatives may require approval from the various unions. Also, an unexpectedly large number of recruits have been resigning from the Academy due to injuries. It appears that many candidates are not up to the physical challenges encountered during training. The Department is working with Civil Service to implement more stringent physical guidelines for prospective candidates.

In addition, it is probable that the Administration will have to request an appropriation from the Police District Fund Balance.

### **Information Technology**

On May 16, 2008, through Executive Order, information technology functions in Social Services, the Health Department and Public Works were consolidated within the Department of Information Technology (DoIT). DoIT is now overseeing an additional 36 positions from Social Services, 4 positions from the Health Department and 1 position from Public Works for a total gain of 41 positions. However, the Administration has yet to put forth a budget transfer to move the salaries of these employees. This consolidation of the IT functions of HHS under IT has no immediate practical benefit to HHS. This consolidation may have a negative effect, should the state not maintain its current level of reimbursement because it determines that staff is not performing services for HHS. If properly managed, however, there could be a number of benefits from consolidation including operational efficiencies, information integration and coordination, and improved communication and service throughout the County.

## **Public Works**

OLBR is projecting a surplus of \$2.0 million in DPW's salaries budget. This results from a significant number of unfilled positions. DPW has had significant salary surpluses in the past several years. Workforce management has been a major part of the Administration's fiscal recovery plan. However, the County has probably reached the point whereby it must determine if additional personnel are needed and if it is prudent to budget for positions that are unlikely to be filled.

If you should have any questions, please let me know.

cc: Hon. Howard Weitzman, County Comptroller  
Eric Eichenlaub, Majority Counsel  
Christopher Ostuni, Minority Counsel  
Martha Wong, Acting Director, OMB  
Evan Cohen, Executive Director, NIFA  
Tom Stokes, Deputy County Executive  
Zefy Christopoulos, Majority Press Secretary  
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David Gugerty, Director of Policy  
Roseann D'Alleva, Majority Finance  
Dan McCloy, Special Assistant Minority

**Consolidated Statement  
June 2008 Year to Date  
(\$ in millions)**

	Actual 2007	Actual 2008	\$ Inc.(Dec.) 2008 Act. vs. 2007 Actual	Budget 2008	\$ Inc.(Dec.) 2008 Act. vs. 2008 Budget
Operating Revenue	242.08	259.72	17.64	262.20	2.48
Total Operating Expense	246.05	268.65	22.60	265.29	(3.36)
Salaries & Fringe	151.15	162.62	11.47	160.47	(2.15)
Non-Personnel Expenses	94.90	106.03	11.13	104.82	(1.21)
Gain (Loss) from Operations	(3.97)	(8.93)	(4.96)	(3.09)	5.84
Non-Operating Gain (Loss)	2.36	1.33	(1.03)	2.48	1.14
<b>Net Income (Loss) Before Other</b>	<b>(1.61)</b>	<b>(7.60)</b>	<b>(5.99)</b>	<b>(0.61)</b>	<b>6.99</b>
Other operating Items	6.18	46.04	39.85	0.00	(46.04)
<b>Net Income (Loss)</b>	<b>4.57</b>	<b>38.44</b>	<b>33.86</b>	<b>(0.61)</b>	<b>(39.05)</b>

- Nassau Health Care Corporation's (NHCC) 2008 June year to date net loss of \$7.6 million is almost \$6 million more than the \$1.6 million loss reported at the same time last year.
- Other operating items include the change in the value of derivative instruments, post employment benefits, grants for capital asset acquisition and the amortization of refunding loss which have no impact on the operations of the Corporation.
- Included in grants for capital asset acquisition is \$35.3 million from the HEAL IV grant of which \$34 million is designated to redeem outstanding bonds. Also included is \$23.7 million from the tobacco award to be used in their modernization program.

- It is possible that the corporation could lose \$10 million for 2008. The projected breakout is as follows:
  - NUMC - \$10 million loss
  - Medical Centers - \$2 million loss
  - AHP - \$2 million surplus
- The ending cash balance for June 2008 is \$22.1 million. The Corporation's Administration is projecting a \$5.2 million cash deficit by December 2008 without any actions.
- This cash shortfall may be made up by a \$10 million line of credit from the captive or a delay in paying the pension bill until February 2009 which would cost the Corporation an additional \$150,000 in interest payments.

**Consolidating Statement  
June 2008 Year To Date  
(in millions)**

	NHCC	NUMC	AHP	CHC's	PPP	NHCC, LTD
Operating Revenue	259.72	211.70	30.20	7.63	5.49	4.70
Operating Expense	268.65	220.04	29.61	8.76	5.55	4.70
Gain (Loss) from Operations	(8.93)	(8.34)	0.60	(1.12)	(0.06)	0.00
Non-Operating Gain (Loss)	1.33	0.52	0.17	0.03	0.06	0.55
<b>Net Income (Loss) Before Other</b>	<b>(7.60)</b>	<b>(7.82)</b>	<b>0.77</b>	<b>(1.09)</b>	<b>0.00</b>	<b>0.55</b>

Note: Totals may vary due to rounding.

**Nassau University Medical Center**  
**June 2008 Year To Date**  
(\$ in millions)

	Actual 2007	Actual 2008	\$ Inc.(Dec.) 2008 Act. vs. 2007 Actual	Budget 2008	\$ Inc.(Dec.) 2008 Act. vs. 2008 Budget
Operating Revenue	197.11	211.70	14.59	215.54	3.85
Total Operating Expense	198.63	220.04	21.41	216.76	(3.28)
Salaries & Fringe	120.31	131.66	11.36	129.12	(2.55)
Non-Personnel Expenses	78.32	88.37	10.05	87.65	(0.73)
Gain (Loss) from Operations	(1.52)	(8.34)	(6.82)	(1.22)	7.12
Non-Operating Gain (Loss)	1.32	0.52	(0.81)	0.97	0.45
<b>Net Income (Loss) Before Other</b>	<b>(0.20)</b>	<b>(7.82)</b>	<b>(7.63)</b>	<b>(0.26)</b>	<b>7.57</b>
Other operating Items	4.58	34.85	30.27	0.00	(34.85)
Net Income (Loss)	<b>4.38</b>	<b>27.02</b>	<b>22.65</b>	<b>(0.26)</b>	<b>(27.28)</b>
Full-Time Equivalent Employees	2,639	2,929	290	2,861	(69)

- NHCC’s administration is projecting a \$10 million loss for NUMC, \$5 million of which is attributed to the group price appeal not being granted by the New York State Department of Health.
- The Hospital is showing a loss of \$7.8 million for the first half of 2008, which is \$7.6 million greater than the budgeted loss of \$260,000.
- The Hospital’s operating revenue for June 2008 includes a one-time \$2.1 million investment write-down. Without this, NUMC would show a revenue shortfall of \$1.8 million.
- Headcount exceeds budget by 68.5 full-time equivalent (FTE) employees. The Administration states that between 30 and 50 of these FTEs are due to psychiatric patients requiring one on one supervision. The Administration is looking into the reasons for the remaining overage.
- Salaries and fringe are over budget by \$2.6 million which accounts for almost half of the operating loss excluding the one time investment write-down.
- Other expenses over budget include interest expense (\$645,000), utilities (\$405,000) and other supplies and expenses (\$577,000).



<b>A. Holly Patterson</b>					
<b>2008 Budget</b>					
(\$ in millions)					
	Actual	Actual	\$ Inc.(Dec.) 2008 Act. vs.	Budget	\$ Inc.(Dec.) 2008 Act. vs.
	<u>2007</u>	<u>2008</u>	<u>2007 Actual</u>	<u>2008</u>	<u>2008 Budget</u>
Operating Revenue	27.93	30.20	2.28	29.37	(0.84)
Total Operating Expense	29.26	29.61	0.35	30.04	0.43
Salaries & Fringe	20.98	20.89	(0.10)	21.64	0.75
Non-Personnel Exp.	8.28	8.72	0.45	8.40	(0.32)
Gain (Loss) from Operations	(1.33)	0.60	1.93	(0.67)	(1.27)
Non-Operating Gain (Loss)	0.30	0.17	(0.13)	0.30	0.13
<b>Net Income (Loss) Before Other</b>	<b>(1.03)</b>	<b>0.77</b>	<b>1.80</b>	<b>(0.37)</b>	<b>(1.14)</b>
Other operating Items	1.42	11.60	10.18	0.00	(11.60)
Net Income (Loss)	<b>0.39</b>	<b>12.37</b>	<b>11.98</b>	<b>(0.37)</b>	<b>(12.74)</b>
Full-Time Equivalent Employees	610	600	(9)	614	14

- AHP is projected to show a net income before other operating items of \$2.0 million for 2008.
- The nursing home is showing a \$770,000 net surplus for the first half of 2008. This is \$1.1 million better than the budgeted loss of \$369,000.
- Total percent occupancy is at 98.1% compared to 63.5% in June of 2007 due to the surrender of 300 unused beds in 2007 which brought additional funds from bedhold reimbursement from the state. The census has also increased from 564 to 578.
- The turn around of the Nursing Home in the past couple of years is due to the following:
  - In 2006, AHP began receiving \$5.5 million annually for hospital based status reimbursement.
  - In 2007, AHP began receiving \$1.2 million for bedhold reimbursement.
  - Salary expenses kept even despite contractual increases.
- Integral to the long-term survival of the Nursing Home is the sale of the current property and the downsizing of the facility. This project continues to be delayed (the original estimated date of sale was in 2006).

<b>Nassau Health Care Corporation Statistics</b>					
	Actual June <u>2007</u>	Actual June <u>2008</u>	% Increase (Decrease) <u>Frm Prior Yr</u>	June 2008 <u>Budget</u>	% Increase (Decrease) <u>Frm Budget</u>
Average Daily Census	351.9	413.2	17.4%	422.2	-2.1%
Patient Days	63,695	75,201	18.1%	76,858	-2.2%
Discharges	11,544	12,053	4.4%	12,221	-1.4%
Average Length of Stay	5.52	6.24	13.0%	6.29	-0.8%
Case Mix Index	1.20	1.28	6.7%	1.20	6.7%
% Occupancy	70.26	83.03	18.2%	84.91	-2.2%
Bad Debt as a % of Patient Revenue	12.93	14.05	8.7%	14.22	-1.2%
AHPGC Avg. Daily Census	564	578	2.5%	575	0.5%
AHPGC Resident Days	102,098	105,108	2.9%	104,648	0.4%

- The average daily census, patient days and discharges are below budget by 2.1%, 2.2% and 1.4% respectively. The areas contributing most to these low statistics are psychiatry and physical medicine and rehab.
- The case mix index, an indicator of the medical severity of the cases in the hospital, is higher than budget by 6.7%. A higher case mix typically brings in higher revenue.
- The increase in discharges from the prior year is primarily due to the expansion of the psychiatric and chemical dependency rehab units.

Partnership with American University of the Caribbean School  
of Medicine

- The Corporation has come to an agreement with the American University of the Caribbean School of Medicine (AUC) to provide the school with 64 clinical rotation slots per year.
- The agreement is for five years with a five year renewal option.
- In return AUC is expected to provide the NHCC with the following:
  - \$1.2 million per year (\$400/week/student for 46 weeks) to be utilized for enhancing the teaching program at NHCC.
  - Capital funds to be used for teaching related infrastructure including technological enhancement of the auditorium and improvements to the library and computers. The following is the breakout of how the funds will be received:
    - \$1.5 million in the first year
    - \$2.5 million at the end of the second year
    - \$1.3 million in the third year
  - Salary cost of about \$400,000 per year to pay for a program director and staff related to the teaching program.
  - Benefits could include an improved teaching program which will help to ensure.

## Updated Initiatives

- Develop growth.
  - The Corporation hopes to develop a voluntary Physician Plan.
  - Fully integrating Cardiology, Oncology and Pediatrics departments with North Shore LIJ. The benefits that are expected are an association with Schneider's Children's Hospital for the Pediatrics department and help with Cardiology and Oncology which have been difficult for the hospital to run.
  - Execution of business plans.
- Cost Containment
  - Reduce FTEs through nursing management and restructure salaries to attract orthopedic physician assistants.
  - Reduce interest expense through restructuring auction rate securities and reduction of debt.
- Land Redevelopment
  - A joint venture with a developer who will use the recently freed up hospital land to build medical offices and a community medical group that will provide ambulatory surgery services.
  - Developing Medicaid Assisted Living Facilities.
    - The Berger Commission required the Corporation to contract for the construction and operation of a 150-bed Medicaid Assisted Living Facility. The Corporation has nearly concluded its negotiations with a developer who will build and run this facility, as well as build and run another 200-bed Medicaid Assisted Living Facility and purchase and operate the 300 bed Hempstead Nursing Home.
    - Over time, these affiliations should increase the number of visits and Medicare recipients seen at the hospital and its outpatient facilities
- Modernization Plan – renovate various areas including emergency room, health centers, labor and delivery, and ICUs.
- Reimbursement
  - NHCC is still pursuing FQHS status for the clinics which is expected to bring an enhanced Medicaid rate of \$165 per visit up from the current \$130 per visit.
  - NHCC is still pursuing the Group Price appeal which was budgeted to be received this year but was denied by the State. This is worth \$5 to \$6 million annually.

**Police Department  
Staffing Analysis**

	<b>FY 2008 Budget</b>	<b>Jan. 1, 2008</b>	<b>July 1, 2008</b>	<b>July 1, 2008 to Bud. Var.</b>	<b>July 1, 2007</b>
ORD*	0	0	5	(5)	0
DAI	425	405	424	1	415
SOA	422	423	421	1	416
PBA	<u>1,903</u>	<u>1,846</u>	<u>1,872</u>	<u>31</u>	<u>1,817</u>
<b>Uniform Subtotal</b>	<b>2,750</b>	<b>2,674</b>	<b>2,722</b>	<b>28</b>	<b>2,648</b>
ORD	4	4	4	0	4
CSEA	<u>845</u>	<u>808</u>	<u>809</u>	<u>36</u>	<u>812</u>
<b>Civilian Subtotal</b>	<b>849</b>	<b>812</b>	<b>813</b>	<b>36</b>	<b>816</b>
<b>Grand Total</b>	<b><u>3,599</u></b>	<b><u>3,486</u></b>	<b><u>3,535</u></b>	<b><u>64</u></b>	<b><u>3,464</u></b>

\*July 08 Headcount includes five former members of the SOA bargaining unit.

- Uniform personnel have increased by 74 over the same time in the prior year but are 28 below budgeted headcount.
- Civilians are 36 below current year's budget and down by 3 when compared to the same time last year. Most of the vacancies are related to support personnel such as clerk typists and 12 budgeted civilian vacancies that have not been filled.
- Headcount includes 48 recruits hired on May 30, 2008.
- Increase in ordinance is related to the change in status to ordinance of 5 superior officers due to a clause, effective December 31, 2007, in the current SOA Award. The positions that are no longer part of the SOA bargaining unit include Chief of Department, Chief of Patrol, Chief of Detectives and Chief of Support.
- The Administration plans to hire an additional class of 45 recruits sometime in mid-August 2008. Classes for October 2008 and January 2009 are anticipated with actual sizes dependent on current levels of attrition.
- Approximately 40 cadets graduated on July 18, 2008. An additional 22 police officers, hired in March, will graduate sometime in October or November.
- An unexpectedly large number of recruits have been resigning from the Academy due to injuries. It appears that many candidates are not up to the physical challenges encountered during training. The Department is working with Civil Service to implement more stringent physical guidelines for prospective candidates.

Police Headquarters 2nd Quarter Budget Balance						
Object	2008 Adopted Budget	2nd Quarter Actuals	Budget Balance	% Exp.	Prior Year 2nd Quarter	% Changed
AA Salaries	\$200,415,751	\$103,529,571	\$96,886,180	51.7%	\$102,720,177	0.8%
AB Fringe Benefits	95,855,203	65,337,170	30,518,033	68.2%	64,344,249	1.5%
AC Workers' Comp	1,485,147	1,012,651	472,496	68.2%	***	***
BB Equipment	1,294,173	250,386	1,043,787	19.3%	160,394	56.1%
DD General Expenses	3,192,484	2,013,650	1,178,834	63.1%	2,113,547	-4.7%
DE Contractual Services	7,442,068	3,466,527	3,975,541	46.6%	4,220,594	-17.9%
DF Utility Costs	2,080,800	935,471	1,145,329	45.0%	964,509	0.0%
HD Debt Service Chargebacks	3,349,439	0	3,349,439	0.0%	0	0.0%
HF Inter-Depart Charges	25,223,437	1,260,935	23,962,502	5.0%	1,025,952	0.0%
OO Other	282,775	25,347	257,428	9.0%	85,522	-70.4%
<b>Total</b>	<b>\$340,621,277</b>	<b>\$177,831,708</b>	<b>\$162,789,569</b>	<b>52.2%</b>	<b>\$175,634,944</b>	<b>1.3%</b>

Police Headquarters 2nd Quarter Expense Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year
AA Salaries	\$200,415,751	\$206,055,819	(\$5,640,068)	\$209,692,631	-1.7%
AB Fringe Benefits	95,855,203	96,659,030	(803,827)	92,040,616	5.0%
AC Workers' Comp	1,485,147	2,132,589	(647,442)	***	***
BB Equipment	1,294,173	1,027,958	266,215	395,561	159.9%
DD General Expenses	3,192,484	3,208,484	(16,000)	3,777,933	-15.1%
DE Contractual Services	7,442,068	7,442,068	0	6,716,453	10.8%
DF Utility Costs	2,080,800	2,080,800	0	2,654,714	-21.6%
HD Debt Service Chargebacks	3,349,439	3,349,439	0	3,272,755	2.3%
HF Inter-Depart Charges	25,223,437	25,223,437	0	24,398,167	3.4%
OO Other	282,775	282,775	0	184,448	53.3%
<b>Total</b>	<b>\$340,621,277</b>	<b>\$347,462,399</b>	<b>(\$6,841,122)</b>	<b>\$343,133,278</b>	<b>1.3%</b>

- Expenses in Headquarters are projected to exceed budget by approximately \$6.8 million primarily due to a \$5.6 million deficit in salaries. Included in that is an overtime projection of approximately \$4.2 million over budget. The Administration is also projecting \$347.5 million in expenses for Headquarters.
- Higher than budgeted health insurance for retirees contributes to the \$800,000 deficit in fringe benefits as well as a shortfall of about \$650,000 in workers' comp.
- Workers' Compensation, which is being charged to the Police Department for the first time, is projected to be over budget by approximately \$650,000 if the current spending trend continues. The department has successfully been working on safety improvements in anticipation of reducing costs. The expense may decrease later in the year if the Administration is successful in dealing with cases through lump sum settlements.

Police Headquarters 2nd Quarter Revenue Budget Balance						
Revenue Class	2008 Adopted Budget	2nd Quarter Actuals	Budget Balance	% Recognized	Prior Year 2nd Quarter	% Changed
BC Permits & Licenses	\$1,345,000	\$432,915	\$912,085	32.2%	\$504,880	-14.3%
BD Fines & Forfeitures	0	0	0	0.0%	6,175	0.0%
BE Invest Income	129,049	16,288	112,761	12.6%	16,303	-0.1%
BF Rents & Recoveries	200,000	57,266	142,734	28.6%	342,034	-83.3%
BG Revenue Offset	1,477,056	0	1,477,056	0.0%	24,948	0.0%
BH Dept Revenues	17,451,874	7,968,237	9,483,637	45.7%	8,348,786	-4.6%
BI Capital Backcharges	1,081,067	0	1,081,067	0.0%	0	0.0%
BJ Inderdept Revenues	14,128,863	130,130	13,998,733	0.9%	71,533	***
BW Interfund Charges	432,910	0	432,910	0.0%	89,121	0.0%
FA Federal Aid Reimburse	427,950	28,617	399,333	6.7%	53,416	-46.4%
SA State Aid Reimburse	862,000	812,183	49,817	94.2%	867,129	-6.3%
TL Property Tax	279,632,013	279,632,013	0	100.0%	287,070,223	-2.6%
TX Special Taxes	23,453,495	9,414,759	14,038,736	40.1%	10,274,825	-8.4%
<b>Total</b>	<b>\$340,621,277</b>	<b>\$298,492,408</b>	<b>\$42,128,869</b>	<b>87.6%</b>	<b>\$307,669,373</b>	<b>-3.0%</b>

Police Headquarters 2nd Quarter Revenue Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
BC Permits & Licenses	\$1,345,000	\$876,574	(468,426)	\$1,084,910	-19.2%
BD Fines & Forfeits	0	0	0	6,175	0.0%
BE Invest Income	129,049	129,049	0	340,589	-62.1%
BF Rents & Recoveries	200,000	200,000	0	1,690,851	-88.2%
BG Revenue Offset	1,477,056	1,477,056	0	0	***
BH Dept Revenues	17,451,874	19,154,347	1,702,473	18,430,311	3.9%
BI Capital Backcharges	1,081,067	1,081,067	0	683,158	0.0%
BJ Inderdept Revenues	14,128,863	14,225,936	97,073	8,591,291	65.6%
BW Interfund Charges	432,910	432,910	0	1,296,340	-66.6%
FA Federal Aid Reimburse	427,950	408,757	(19,193)	220,917	85.0%
SA State Aid Reimburse	862,000	862,000	0	1,353,387	-36.3%
TL Property Tax	279,632,013	279,632,013	0	287,070,223	-2.6%
TX Special Taxes	23,453,495	22,018,820	(1,434,675)	23,295,867	-5.5%
<b>Total</b>	<b>\$340,621,277</b>	<b>\$340,498,529</b>	<b>(122,748)</b>	<b>\$344,064,019</b>	<b>-1.0%</b>

- Headquarters revenue expected to come in below budgeted targets by about \$122,748.
- Departmental revenues will have a surplus of \$1.7 million due to additional revenue collected for increased volume in ambulance billing and an extra ambulance post being added.
- Revenue for special taxes for 911 surcharges and motor vehicle registration fees will have a projected shortfall of \$1.4 million as a result of consumers changing to cable phone plans that do not require a surcharge.

Police District 2nd Quarter Budget Balance						
Object	2008 Adopted Budget	2nd Quarter Actuals	Budget Balance	% Exp.	Prior Year 2nd Quarter	% Changed
AA Salaries	\$218,595,890	\$107,722,695	\$110,873,195	49.3%	\$105,401,410	2.2%
AB Fringe Benefits	96,725,424	65,716,791	31,008,633	67.9%	68,189,441	-3.6%
AC Workers' Comp	3,182,005	2,012,380	1,169,625	63.2%	***	***
BB Equipment	2,368,341	269,657	2,098,684	11.4%	253,847	6.2%
DD General Expenses	4,095,776	2,190,491	1,905,285	53.5%	1,998,984	9.6%
DE Contractual Services	915,199	523,405	391,794	57.2%	357,930	46.2%
DF Utility Costs	1,742,465	488,047	1,254,418	28.0%	367,893	32.7%
HD Debt Service Chargebacks	118,686	0	118,686	0.0%	0	***
HF Inter-Depart Charges	22,061,305	226,747	21,834,558	1.0%	182,678	24.1%
HH Inter-Fund Charges	160	0	160	0.0%	0	***
OO Other	513,365	373,662	139,703	72.8%	346,408	7.9%
<b>Total</b>	<b>\$350,318,616</b>	<b>\$179,523,875</b>	<b>\$170,794,741</b>	<b>51.2%</b>	<b>\$177,098,591</b>	<b>1.4%</b>

Police District 2nd Quarter Expense Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA Salaries	\$218,595,890	\$223,347,449	(4,751,559)	\$218,951,785	2.0%
AB Fringe Benefits	96,725,424	98,765,777	(2,040,353)	96,084,229	2.8%
AC Workers Comp	3,182,005	4,333,379	(1,151,374)	***	***
BB Equipment	2,368,341	2,118,341	250,000	407,196	420.2%
DD General Expenses	4,095,776	4,645,776	(550,000)	4,519,582	2.8%
DE Contractual Services	915,199	915,199	0	790,039	15.8%
DF Utility Costs	1,742,465	1,992,465	(250,000)	979,608	103.4%
HD Debt Service Chargebacks	118,686	118,686	0	193,508	-38.7%
HF Inter-Depart Charges	22,061,305	22,061,305	0	29,499,112	-25.2%
HH Inter-Fund Charges	160	160	0	0	***
OO Other	513,365	513,365	0	672,914	-23.7%
<b>Total</b>	<b>\$350,318,616</b>	<b>\$358,811,902</b>	<b>(8,493,286)</b>	<b>\$352,097,973</b>	<b>1.9%</b>

- Expenses are projected to exceed budget by \$8.5 million primarily due to overages of approximately \$4.8 million in salaries and \$2.0 million in fringe benefits. The Administration is projecting \$353.6 million for District expenses.
- The \$4.8 million deficit in salaries is primarily due to a projected \$1.1 million over budget for overtime and \$3.2 million more than budgeted for full-time salaries.
- The \$2.0 million shortfall in fringe reflects higher than anticipated costs in health insurance, social security and health insurance for retirees.
- Worker's Compensation, which is being charged to the Police Department for the first time, is projected to be \$1.15 million over budget if the current spending continues.



Police District 2nd Quarter Revenue Budget Balance						
Revenue Class	2008 Adopted Budget	2nd Quarter Actuals	Budget Balance	% Recognized	Prior Year 2nd Quarter	% Changed
AA Fund Balance	\$0	\$12,149,006	\$12,149,006	***	\$0	***
BC Permits & Licenses	2,150,000	589,000	(1,561,000)	27.4%	871,836	-32.4%
BD Fines & Forfeits	474,700	36,125	(438,575)	7.6%	41,180	-12.3%
BE Invest Income	120,201	14,000	(106,201)	11.6%	62,373	-77.6%
BF Rents & Recoveries	150,000	115,919	(34,081)	77.3%	98,143	18.1%
BG Revenue Offset	1,061,948	0	(1,061,948)	0.0%	0	***
BH Dept Revenues	3,187,826	957,030	(2,230,796)	30.0%	1,708,347	-44.0%
BJ Interdepartment Revenues	439,766	71,477	(368,289)	16.3%	64,081	11.5%
BW Interfund Charges	10,408,342	0	(10,408,342)	0.0%	9,152,839	-100.0%
SA State Aid	0	63	63	***	0	***
TL Property Tax	332,325,833	332,325,833	0	100.0%	331,639,639	0.2%
<b>Total</b>	<b>\$350,318,616</b>	<b>\$346,258,453</b>	<b>(\$4,060,163)</b>	<b>98.8%</b>	<b>\$343,638,438</b>	<b>0.8%</b>

Police District 2nd Quarter Revenue Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year
AA Fund Balance	\$0	\$0	0	\$12,149,006	-100.0%
BC Permits & Licenses	2,150,000	1,500,000	(650,000)	1,704,827	-12.0%
BD Fines & Forfeits	474,700	101,000	(373,700)	99,373	1.6%
BE Invest Income	120,201	120,201	0	1,557,257	-92.3%
BF Rents & Recoveries	150,000	150,000	0	274,549	-45.4%
BG Revenue Offset	1,061,948	1,061,948	0	0	***
BH Dept Revenues	3,187,826	3,327,605	139,779	3,381,349	-1.6%
BJ Inderdept Revenues	439,766	439,766	0	293,423	49.9%
BW Interfund Charges	10,408,342	10,408,342	0	9,152,839	13.7%
SA State Aid	0	63	63	0	***
TL Property Tax	332,325,833	332,325,833	0	331,639,639	0.2%
<b>Total</b>	<b>\$350,318,616</b>	<b>\$349,434,758</b>	<b>(883,858)</b>	<b>\$360,252,262</b>	<b>-3.0%</b>

- The \$140,000 positive variance in departmental revenues reflects the increased assessment rates for village fees for County policing. When the budget is prepared, the assessment rates have not yet been set for the following year so the rates are based on the current year. An adjustment is made in the next year which differs from the budget.
- There is a combined projected shortfall of approximately \$1.0 million for permits and fines due to less than expected alarm permit applications, renewals and fines.
- All other District revenue is on pace to meet budget.
- Should the need arise, there is \$12.1 million in available fund balance that could be appropriated to meet any District shortfall.

**Department of Public Works**

<b>Department of Public Works</b>						
<b>January through June Budget Balance</b>						
<b>Object</b>	<b>2008 Adopted Budget</b>	<b>Jan - June Actuals</b>	<b>Budget Balance</b>	<b>% Expensed</b>	<b>Prior Year Jan - June</b>	<b>% Changed</b>
AA - Salaries	\$37,677,233	\$17,646,514	\$20,030,719	46.8%	\$18,119,607	-2.6%
AC - Workers Comp.	1,099,414	663,358	436,056	60.3%	0	*****
BB - Equipment	169,950	54,204	115,746	31.9%	113,049	-52.1%
DD - General Expenses	5,182,332	2,621,185	2,561,147	50.6%	1,790,618	46.4%
DE - Contractual Services	7,657,024	6,103,305	1,553,719	79.7%	5,601,808	9.0%
DF - Utility Costs	32,928,284	20,243,535	12,684,749	61.5%	16,711,980	21.1%
HF - Inter-depart Charges	7,575,771	0	7,575,771	0.0%	0	*****
<b>Total</b>	<b>\$92,290,008</b>	<b>\$47,332,101</b>	<b>\$44,957,907</b>	<b>51.3%</b>	<b>\$42,337,062</b>	<b>11.8%</b>

<b>January through June Expenses Projections</b>						
<b>Object</b>	<b>2008 Adopted Budget</b>	<b>OLBR Projected</b>	<b>OLBR Projected Budget Variance</b>	<b>% Exp.</b>	<b>Prior Year Actual</b>	<b>% Change of OLBR Proj. from Prior Year</b>
AA - Salaries	\$37,677,233	\$35,647,019	\$2,030,214	94.6%	\$34,762,712	2.5%
AC - Workers Comp.	1,099,414	1,409,237	(309,823)	128.2%	0	*****
BB - Equipment	169,950	140,777	29,173	82.8%	176,107	-20.1%
DD - General Expenses	5,182,332	5,463,808	(281,476)	105.4%	4,064,145	34.4%
DE - Contractual Services	7,657,024	7,616,957	40,067	99.5%	7,834,204	-2.8%
DF - Utility Costs	32,928,284	33,933,774	(1,005,490)	103.1%	28,884,596	17.5%
HF - Inter-depart Charges	7,575,771	7,575,771	0	100.0%	5,499,325	37.8%
<b>Total</b>	<b>\$92,290,008</b>	<b>\$91,787,344</b>	<b>\$502,664</b>	<b>99.5%</b>	<b>\$81,221,089</b>	<b>13.0%</b>

- OLBR is projecting a surplus of \$2.0 million in DPW's salaries budget. This results from a significant number of unfilled positions. (See headcount analysis on next page.)
- Utilities expense is expected to be over budget by approximately \$1 million primarily due to rising fuel oil costs. This deficit would grow in the event of a LIPA rate increase before the end of the year.
- The appropriation for Workers Compensation anticipated that lump-sum settlements of the lifetime disability cases would occur by the second quarter. Since this has not occurred yet, a deficit of approximately \$300,000 is projected.
- The general expenses line, which includes charges for the purchase of gasoline and diesel fuel for County vehicles, will likely exceed budget.

<b>Department of Public Works</b>						
<b>January through June Revenue Budget Balance</b>						
<b>Revenue Class</b>	<b>2008 Adopted Budget</b>	<b>Jan - June Actuals</b>	<b>Budget Balance</b>	<b>% Recognized</b>	<b>Prior Year Jan - June</b>	<b>% Changed</b>
BC - Permits & Licenses	\$182,000	\$136,000	\$46,000	74.7%	183,304	-25.8%
BF - Rents & Recoveries	0	(129,018)	129,018	*****	716,968	-118.0%
BH - Dept Revenues	1,129,517	372,630	756,887	33.0%	492,113	-24.3%
BI - Capital Backcharges	4,981,104	587,605	4,393,499	11.8%	(1,298,035)	*****
BJ - Interdept Revenues	11,848,688	1,438,466	10,410,222	12.1%	568,021	153.2%
BW - Interfund Charges	4,455,276	0	4,455,276	0.0%	0	*****
FA - Federal Aid	580,000	0	580,000	0.0%	0	*****
SA - State Aid	55,000	761	54,239	1.4%	9,839	-92.3%
<b>Correctional Center Total</b>	<b>\$23,231,585</b>	<b>\$2,406,444</b>	<b>\$20,825,141</b>	<b>10.4%</b>	<b>\$672,210</b>	<b>258.0%</b>

<b>Department of Public Works</b>					
<b>January through June Revenue Projections</b>					
<b>Revenue Class</b>	<b>2008 Adopted Budget</b>	<b>OLBR Projected</b>	<b>OLBR Projected Budget Variance</b>	<b>Prior Year Actual</b>	<b>% Change of OLBR Proj. from Prior Year</b>
BC - Permits & Licenses	\$182,000	\$233,420	\$51,420	\$272,992	-14.5%
BF - Rents & Recoveries	0	30,000	30,000	1,084,178	-97.2%
BH - Dept Revenues	1,129,517	1,138,074	8,557	1,018,855	11.7%
BI - Capital Backcharges	4,981,104	4,981,104	0	6,532,864	-23.8%
BJ - Interdept Revenues	11,848,688	11,848,688	0	4,313,671	174.7%
BW - Interfund Charges	4,455,276	4,625,198	169,922	3,667,699	26.1%
FA - Federal Aid	580,000	145,000	(435,000)	0	*****
SA - State Aid	55,000	55,000	0	64,532	-14.8%
<b>Total</b>	<b>23,231,585</b>	<b>23,056,484</b>	<b>(\$175,101)</b>	<b>\$16,954,791</b>	<b>36.0%</b>

- Federal aid will be received as reimbursement for maintenance costs related to DPW's traffic-assistance computer. The maintenance contract is expected to be in place for the final quarter, so only 25% of the budget will be received.
- Capital backcharges and interdepartmental revenues, both showing a small percentage of their budgets having been received through June, are projected to be on target. These accounting entries are used to allocate DPW personnel costs for work done on capital projects and on behalf of other County departments, respectively.
- Department revenues are received for various services performed by DPW, such as subdivision plan review and rule book sales. OLBR is projecting that this revenue source will finish slightly under budget.

**Department of Public Works  
Staffing Analysis**

	<u>FY 2008 Budget</u>	<u>Jan. 1, 2008</u>	<u>July 1, 2008</u>	<u>July 1, 2008 to Bud. Var.</u>	<u>July 1, 2007</u>
<b>CC Full-time Staffing</b>					
00 Administration	50	44	43	7	42
01 Engineering	154	132	130	24	138
02 Operations	301	291	287	14	295
03 Fleet Management	36	33	32	4	36
<b>Total Full-time</b>	<b>541</b>	<b>500</b>	<b>492</b>	<b>49</b>	<b>511</b>
<b>CC Part-time and Seasonal</b>					
00 Administration	19	7	13	6	14
01 Engineering	3	1	8	(5)	4
02 Operations	150	56	113	37	129
03 Fleet Management	3	3	3	0	4
<b>Total Part-time and Seasonal</b>	<b>175</b>	<b>67</b>	<b>137</b>	<b>38</b>	<b>151</b>

- As of the end of June, full-time headcount was under budget by 49 positions.
- The vacant positions include six clerks, five Construction Inspector Trainees, four each of traffic engineers, equipment operators, laborers, civil engineers, and two auto mechanics.
- DPW full-time headcount decreased by eight positions between January 1 and July 1.
- As can be seen in the charts below, DPW has had significant salary surpluses over the past several years in both General and Sewer Funds.

<b>Department of Public Works General Fund</b>					
	<b>FY 04</b>	<b>FY 05</b>	<b>FY 06</b>	<b>FY 07</b>	<b>FY 08</b>
Salaries Adopted Budget	34,768,449	37,202,238	36,306,496	36,054,577	37,677,233
Salaries Actual Expense	33,178,473	35,018,386	32,141,752	34,762,712	35,647,019 *
Variance	1,589,976	2,183,852	4,164,744	1,291,865	2,030,214

<b>Sewer and Storm Water District (SSW) Headcount/Salary History</b>						
<b>Fiscal Year</b>	<b>Sum of Adopted Positions</b>	<b>Sum of Adopted Budget</b>	<b>July 1, Headcount</b>	<b>Dec. 31 Actual Expense</b>	<b>Headcount Variance</b>	<b>Dollar Variance</b>
2004	440	\$26,371,266	298	\$18,542,855	142	\$7,828,411
2005	392	24,360,669	298	19,429,987	94	4,930,682
2006	461	29,243,732	290	19,524,869	171	9,718,863
2007	384	23,823,370	295	19,820,148	89	4,003,222
2008	348	23,004,329	287	19,784,102 *	61	3,220,227

\* Projected Amount

**Information Technology**

<b>Department of Information Technology</b>						
<b>January through June Budget Balance</b>						
<b>Object</b>	<b>2008 Adopted Budget</b>	<b>Jan - June Actuals</b>	<b>Budget Balance</b>	<b>% Expensed</b>	<b>Prior Year Jan - June</b>	<b>% Changed</b>
AA - Salaries	\$9,894,430	\$4,934,172	\$4,960,258	49.9%	\$4,787,207	3.1%
BB - Equipment	35,000	2,037	32,963	5.8%	27,058	-92.5%
DD - General Expenses	995,962	393,793	602,169	39.5%	1,560,086	-74.8%
DE - Contractual Services	9,163,438	3,528,064	5,635,374	38.5%	4,678,416	-24.6%
DF - Utility Costs	4,882,944	2,233,673	2,649,271	45.7%	2,359,326	-5.3%
HF - Inter-depart Charges	1,877,295	0	1,877,295	0.0%	0	*****
<b>Total</b>	<b>\$26,849,069</b>	<b>\$11,091,739</b>	<b>\$15,757,330</b>	<b>41.3%</b>	<b>\$13,412,093</b>	<b>-17.3%</b>

<b>Department of Information Technology</b>					
<b>January through June Expenses Projections</b>					
<b>Object</b>	<b>2008 Adopted Budget</b>	<b>OLBR Projected</b>	<b>OLBR Projected Budget Variance</b>	<b>Prior Year Actual</b>	<b>% Change of OLBR Proj. from Prior Year</b>
AA - Salaries	\$9,894,430	\$10,659,083	(\$764,653)	\$9,210,137	15.7%
BB - Equipment	35,000	35,000	0	33,515	4.4%
DD - General Expenses	995,962	995,962	0	1,774,314	-43.9%
DE - Contractual Services	9,163,438	8,863,438	300,000	6,184,908	43.3%
DF - Utility Costs	4,882,944	4,882,944	0	4,674,479	4.5%
HF - Inter-depart Charges	1,877,295	1,877,295	0	1,189,909	57.8%
<b>Total</b>	<b>\$26,849,069</b>	<b>\$27,313,722</b>	<b>(\$464,653)</b>	<b>\$23,067,262</b>	<b>18.4%</b>

- As the result of a recent Executive Order, the IT functions of Health and Human Services (HHS) has been consolidated into the Department of Information Technology. This has resulted in the IT headcount increasing to 140.
- The Administration has not put forth the necessary budget transfers although the employees report to IT. As a result OLBR is showing a deficit \$764,653.
- This consolidation of the IT functions of HHS under IT has no immediate practical benefit to HHS. This consolidation may have a negative effect, should the state not maintain its current level of reimbursement because it determines that staff is not performing services for HHS.
- Most of the positions that were transferred into IT are keyboard operators. These employees also perform general clerical work for DSS, so it is not clear how they will benefit County IT.
- If properly managed there could be a number of benefits from consolidation including operational efficiencies, information integration and coordination, and improved communication and service throughout the County.

<b>Department of Information Technology Staffing Analysis</b>						
	<b>FY 2008 Budget</b>	<b>Jan. 1, 2008</b>	<b>July 1, 2008</b>	<b>July 1, 2008 to Bud. Var.</b>		<b>July 1, 2007</b>
<b>CC Full-time Staffing</b>						
10 Administration	100	91	130	(30)		91
20 Internal Support Services	12	8	10	2		1
<b>Total Full-time</b>	112	99	140	(28)		92
<b>CC Part-time and Seasonal</b>						
10 Administration	0	1	7	(7)		0
20 Internal Support Services	0	0	0	0		9
<b>Total Part-time and Seasonal</b>	0	1	7	(7)		9

- Full-time headcount is currently over budget by 28 positions. Of the filled positions, 130 are defined as Administration and 10 are Internal Support positions.
- There are 7 part-time positions.
- The Administration does not anticipate any hiring to budget during the year.
- The full-time headcount increased from January 1<sup>st</sup> by 41 positions in the first six months of 2008, as the result of IT Consolidation.

Department	Title	Transfer In	Transfer In Salaries	Transfer Out	Transfer Out Salaries
IT	Mgr Of Soc Svcs Sys	1	132,840		
	Multi-Keyboard Oper. I*	17	686,132		
	Multi-Keyboard Oper. II	15	652,325		
	Multi-Keyboard Super. I	2	99,436		
	Programmer Analyst I	2	134,975		
	Programmer Analyst II	1	66,500		
	Sc Svc Data Ct Sp II	1	56,876		
	Wel Mgt Sys Spelst	2	156,484		
<b>IT Total</b>		<b>41</b>	<b>1,985,568</b>		
Health	Multi-Keyboard Oper. I*			(3)	(119,329)
	Multi-Keyboard Oper. II			(1)	(46,815)
<b>Health Total</b>				<b>(4)</b>	<b>(166,144)</b>
Public Works	Programmer Analyst I			(1)	(68,205)
<b>Public Works Total</b>				<b>(1)</b>	<b>(68,205)</b>
Social Services	Mgr Of Soc Svcs Sys			(1)	(132,840)
	Multi-Keyboard Oper. I			(14)	(566,272)
	Multi-Keyboard Oper. II			(14)	(605,510)
	Multi-Keyboard Super. I			(2)	(99,436)
	Programmer Analyst I			(1)	(66,770)
	Programmer Analyst II			(1)	(66,500)
	Soc Svc Data CT SP II			(1)	(56,876)
	Wel Mgt Sys Spelst			(2)	(156,484)
<b>Social Services Total</b>				<b>(36)</b>	<b>(1,750,688)</b>
<b>Grand Total</b>		<b>41</b>	<b>1,985,568</b>	<b>(41)</b>	<b>(1,985,037)</b>
* The transferred salaries for the Multi-Keyboard Operator I results in a difference of \$531 due to a step increase for one Operator.					

**Information Technology**

The current OLBR projected salary for DoIT is \$764,653 over budget. DoIT's year to date net gain of 41 positions results from the consolidation of Information Technology (IT) services from the Department of Social Services, the Health Department and the Department of Public Works into DoIT. The 41 transferred IT positions include but are not limited to Multi-Keyboard Operators, Programmer Analysts, and Social Service Data Center Specialists. The above chart details the transferred IT positions.

<b>Department of Information Technology</b>						
<b>January through June Revenue Budget Balance</b>						
<b>Revenue Class</b>	<b>2008 Adopted Budget</b>	<b>Jan - June Actuals</b>	<b>Budget Balance</b>	<b>% Recognized</b>	<b>Prior Year Jan - June</b>	<b>% Changed</b>
BF - Rents & Recoveries	\$0	\$0	\$0	*****	\$0	*****
BH - Dept Revenues	27,000	977	26,023	3.6%	53,244	-98.2%
BI - Capital Backcharges	3,128,855	264,302	2,864,553	8.4%	(277,197)	-195.3%
BJ - Interdept Revenues	6,613,176	1,193,234	5,419,942	18.0%	1,386,474	-13.9%
SA - State Aid	372,000	189,995	182,005	51.1%	168,170	13.0%
<b>Total</b>	<b>\$10,141,031</b>	<b>\$1,648,508</b>	<b>\$8,492,523</b>	<b>16.3%</b>	<b>\$1,330,691</b>	<b>23.9%</b>

<b>Department of Information Technology</b>					
<b>January through June Revenue Projections</b>					
<b>Revenue Class</b>	<b>2008 Adopted Budget</b>	<b>OLBR Projected</b>	<b>OLBR Projected Budget Variance</b>	<b>Prior Year Actual</b>	<b>% Change of OLBR Proj. from Prior Year</b>
BF - Rents & Recoveries	\$0	\$0	\$0	\$200,577	-100.0%
BH - Dept Revenues	27,000	27,000	0	152,953	-82.3%
BI - Capital Backcharges	3,128,855	3,128,855	0	1,048,802	198.3%
BJ - Interdept Revenues	6,613,176	6,613,176	0	4,552,643	45.3%
SA - State Aid	372,000	372,000	0	398,079	-6.6%
<b>Total</b>	<b>\$10,141,031</b>	<b>\$10,141,031</b>	<b>\$0</b>	<b>\$6,353,054</b>	<b>59.6%</b>

- OLBR is projecting the Information Technology to meet the budget of \$10.1 million.
- The Capital Backcharges are for the Capital Projects in IT that include (97127) No Wrong Door, (97122) Microsoft Share Point Server, (97124) Intergrated Information System, (97101) HR, Payroll, and Benefit System, (97013) Intergrated Financial System.