

Fiscal 2005

Second Quarter Report

NASSAU COUNTY OFFICE OF LEGISLATIVE BUDGET REVIEW

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August 16, 2004

*Budget Review
Committee*

Agencies Scheduled to Testify:

*Assessment Review
Commission*

County Correctional Center

Police Department



**NASSAU COUNTY
LEGISLATURE**

Hon. Judith A. Jacobs,
Presiding Officer

Hon. Peter J. Schmitt,
Minority Leader

Hon. Lianne Altmann
*Chairperson, Budget Review
Committee*




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BUDGET REVIEW

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Inter-Departmental Memo

To: Hon. Lianne Altmann, Chairperson
All members of the Budget Review Committee

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

Date: August 16, 2005

Re: FY 05 2nd Qtr. Budget Review Committee Hearing

Attached please find a report detailing expenses and revenue for the agencies scheduled to testify August 16, 2005. We have provided information regarding each department's spending and revenue through June 30 with a comparison to the same time period last year. In addition, we have included our projections for the year. In most instances our projections for salaries are similar to OMB's and for OTPS they are exactly the same with a few exceptions.

Understanding that there is a lot of interest in public safety overtime, we have provided you with some recent historical information regarding overtime compared to headcount. We will also be prepared to discuss at the hearing an analysis we have done regarding hiring more correctional officers.

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

cc: Hon. Howard Weitzman, County Comptroller
David Gugerty, Majority Counsel
Mike Deegan, Minority Counsel
Mark Young, Budget Director
Richard Luke, Executive Director, NIFA
Dan McCloy, Special Assistant Minority

Correctional Center 2nd Quarter Expenses						
Object	2005 Modified Budget	1st Half Actuals	Budget Balance	% Expensed	Prior Year 1st Half	% Changed
Departmental Total						
AA - Salaries	\$114,383,323	\$53,558,064	\$60,825,259	46.8%	\$49,679,973	7.8%
BB - Equipment	62,775	57,096	5,679	91.0%	57,499	-0.7%
CC - Materials & Supplies	4,041,258	1,813,216	2,228,042	44.9%	1,616,719	12.2%
DD - General Expenses	403,209	267,140	136,069	66.3%	346,257	-22.8%
DE - Contractual Services	20,832,344	19,914,789	917,556	95.6%	19,542,710	1.9%
DF - Utility Costs	620,275	251,881	368,394	40.6%	368,366	-31.6%
HF - Inter-depart Charges	3,781,237	26,400	3,754,837	0.7%	0	*****
Departmental Total	\$144,124,421	\$75,888,586	\$68,235,835	52.7%	\$71,611,524	6.0%

Correctional Center 2nd Quarter Expenses					
Object	2005 Mod. Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
Departmental Total					
AA - Salaries	\$114,383,323	\$114,283,438	\$99,885	\$113,439,621	0.7%
BB - Equipment	62,775	62,775	0	58,196	7.9%
CC - Materials & Supplies	4,041,258	3,741,258	300,000	3,603,932	3.8%
DD - General Expenses	403,209	403,209	0	544,006	-25.9%
DE - Contractual Services	20,832,344	25,000,000	(4,167,656)	26,145,574	-4.4%
DF - Utility Costs	620,275	620,275	0	577,425	7.4%
HF - Inter-depart Charges	3,781,237	3,781,237	0	601,266	528.9%
Departmental Total	\$144,124,421	\$147,892,192	(\$3,767,771)	\$144,970,020	2.0%

- At \$147.9 million, OLBR is expecting the Correctional Center to be over budgeted expenses due to a contractual services budget that underestimates medical services expenses by about \$4.2 million.
- In accordance with the Stabilization Agreement between the County and the Nassau Health Care Corporation (NHCC), an RFP for a third party reviewer was sent out August 8th.
- Salaries are expected to be on budget. Although overtime is projected to be at \$24.0 million, \$2.4 million over budget, this will be offset by vacant positions.
- Overtime is projected to decrease from last year by \$800,000 made possible largely due to the closing of a floor which included 80 inmates.
- Materials and supplies are anticipated to be under budget due to an effort to keep costs down in this area to help offset overages expected in contractual services.

Nassau County Correctional Center Staffing Analysis						
	FY 2005 Budget	Jan. 1, 2005	July 1, 2005	July 1, 2005 to Bud. Var.		July 1, 2004
CC Full-time Staffing						
10 Correctional Center						
Uniform	1,052	1,030	1,037	(15)		1,026
Civilian	<u>133</u>	<u>112</u>	<u>118</u>	(15)		<u>107</u>
Sub-total Full-Time	1,185	1,142	1,155	(30)		1,133
20 Sheriff						
Uniform	39	39	39	0		39
Civilian	<u>13</u>	<u>12</u>	<u>11</u>	(2)		<u>13</u>
Sub-total Full-Time	52	51	50	(2)		52
Total Full-time	<u>1,237</u>	<u>1,193</u>	<u>1,205</u>	(32)		<u>1,185</u>
CC Part-time and Seasonal						
10 Correctional Center	6	8	8	8		8

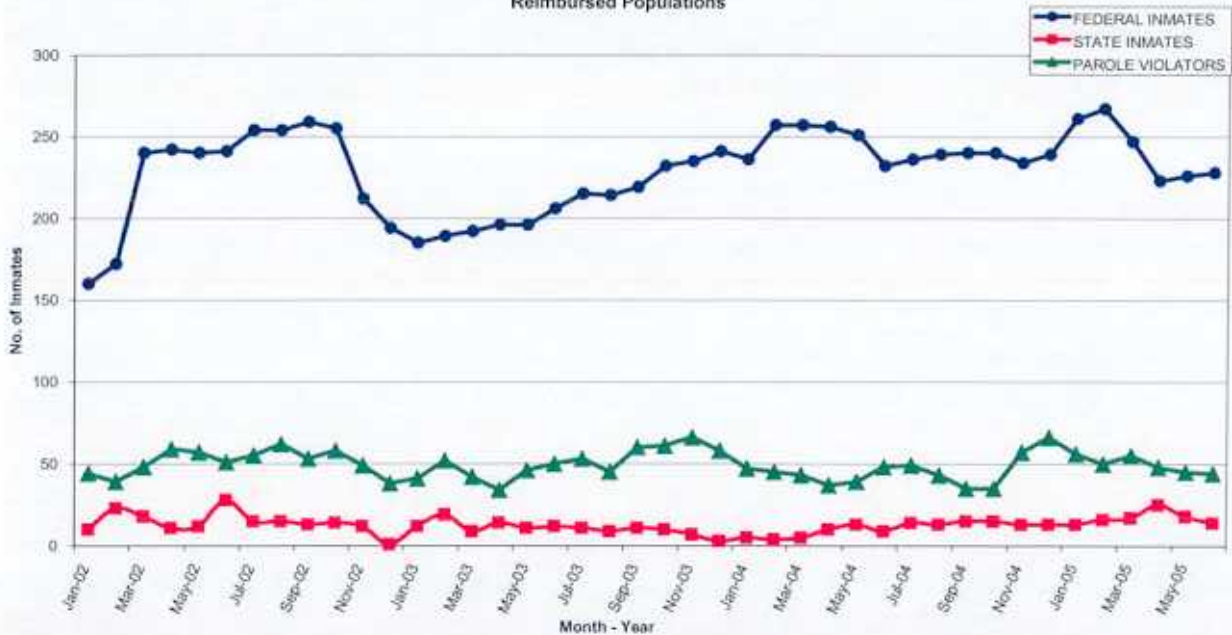
- Full-time headcount is currently under budget by 32 positions. Of these vacant positions, 15 of them are uniform and 17 are civilian positions.
- A class of 25 Correction Officers is expected to start in September.
- The current Sheriffs' Officers' Association (ShOA) contract calls for civilianizing 55 non-security positions. Although 18 civilian positions have been filled, only 7 officers were placed back into security. The department is in the process of interviewing 16 candidates for the clerk I and accounting assistant positions and they hope to hire about 4 of them. All of these positions are expected to allow officers back into security positions.
- Uniform and civilian headcount has increased from the prior year by 11 each.

POPULATION

	AVG. 2nd QTR. OF 2005	AVG. 1st HALF OF 2005	2004 AVERAGE	2003 AVERAGE
TOTAL POPULATION	1,589	1,625	1,647	1,687
FEDERAL INMATES	226	242	243	210
STATE INMATES	19	17	11	11
PAROLE VIOLATORS	46	50	45	51

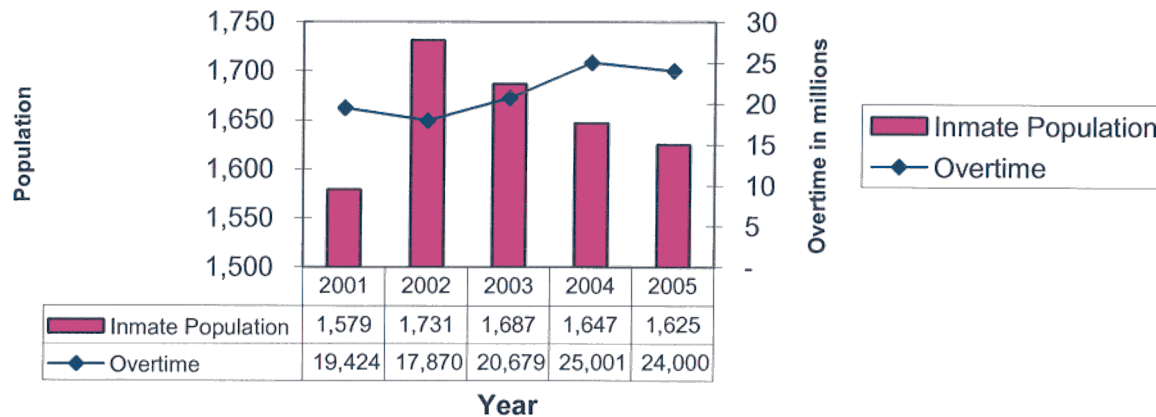
- Inmate population is lower in the second quarter of 2005 than it has been for several years.
- The reversal in the upward trend of overtime was made possible largely due to the closing of a floor. This closing is the result of a reduction in the population, a change in the types or classification of prisoners, and a reconfiguration of inmates.

Reimbursed Populations

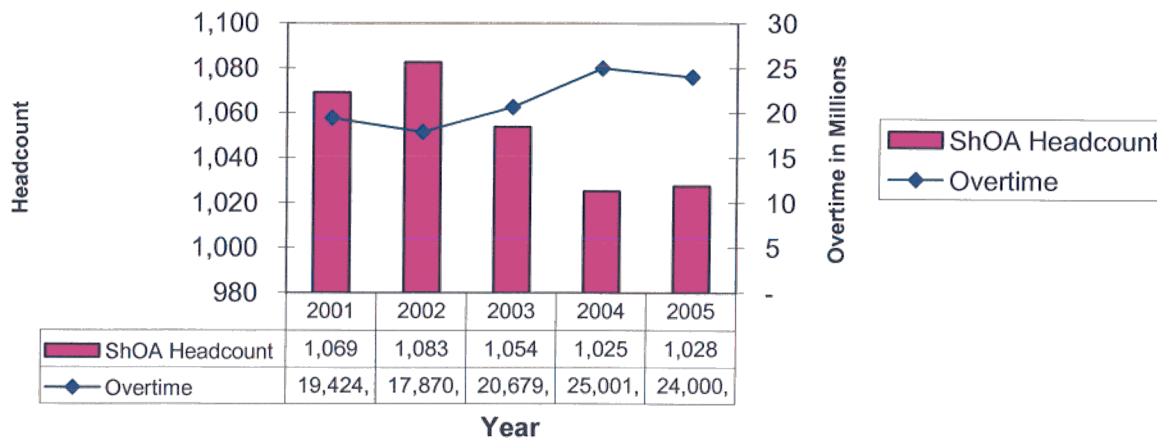


- Federal inmates are expected to decrease in August by 50 inmates due to the opening of the new federal Queens Private Detention Facility. This facility only holds 200 inmates and 50 inmates are also being taken from Westchester, and two facilities in New York City.
- The State inmate population increased by 7 in the first half of 2005 over the 2004 average population.
- The number of parole violators has remained steady in recent years.

Inmate Population and Overtime



ShOA Headcount and Overtime



- The charts on the left display overtime in 2005 relative dollars as it compares to headcount and population. The overtime for 2005 has been estimated based on actual results for the first six months of 2005.
- There is a direct correlation between ShOA headcount and overtime for the past five years.
- For 2002, the year with the highest headcount, overtime is at it's lowest in relative dollars. This was also the first full year that the sick leave policy was in effect.
- In 2004, the headcount is at its lowest and overtime is at its highest.
- A much looser correlation may exist between inmate population and overtime. Although the possibility exists to close floors as the population goes down, which saves significant overtime, this ability is also affected by the mix of the inmates.

Correctional Center						
1st Quarter Revenue						
Revenue Class	2005 Modified Budget	1st Half Actuals	Budget Balance	% Recognized	Prior Year 1st Half	% Change of OLBR Proj. from Prior Year
Departmental Total						
BD - Fines & Forfeitures	\$50,000	\$26,216	\$23,784	52.4%	\$24,618	6.5%
BF - Rents & Recoveries	0	39,461	(39,461)	*****	3,126	1162.3%
BH - Dept Revenues	1,222,000	712,145	509,854	58.3%	642,297	10.9%
BJ - Interdept Revenues	387,360	67,303	320,057	17.4%	22,941	193.4%
FA - Federal Aid	17,026,986	6,092,460	10,934,526	35.8%	10,774,746	-43.5%
SA - State Aid	942,000	248,785	693,215	26.4%	159,000	56.5%
Departmental Total	\$19,628,346	\$7,186,370	\$12,441,976	36.6%	\$11,626,728	-38.2%

Correctional Center					
2nd Quarter Revenue					
Revenue Class	2005 Modified Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Changed
Departmental Total					
BD - Fines & Forfeitures	\$50,000	\$60,000	\$10,000	\$68,662	-12.6%
BF - Rents & Recoveries	0	0	0	213,640	-100.0%
BH - Dept Revenues	1,222,000	1,440,000	218,000	1,308,121	10.1%
BJ - Interdept Revenues	387,360	387,360	0	562,333	-31.1%
FA - Federal Aid	17,026,986	15,981,525	-1,045,461	20,083,123	-20.4%
SA - State Aid	942,000	942,000	0	969,248	-2.8%
Departmental Total	\$19,628,346	\$18,810,885	(\$817,461)	\$23,205,127	-18.9%

- OLBR is projecting the Correctional Center to be under budget by \$817,461 in revenue due to an estimated \$1.0 million shortfall in federal aid resulting from an anticipated decrease in federal inmates starting in August.
- This is partially offset by an increase in department revenues (fees charged to inmates) which are over last year at this time by 10.9% and are anticipated to be over budget by 10.1%.
- Federal aid is below the prior year's first half by \$4.7 million due to timing issues and a \$2.0 million one-time, unbudgeted, State Criminal Alien Assistance Program (SCAAP) award received in 2004.
- State aid, received for state ready inmates and parole violators, is 56.5% over FY 04 due to timing issues and is expected to be close to last year's revenues and the FY 05 budget.

Police Department

Police Headquarters 2nd Quarter Budget Balance							
Object	2005 Mod. Budget	1st Half Actuals		Budget Balance	% Exp.	Prior Year 1st Half	% Changed
AA Salaries	\$181,157,692	\$85,019,983		\$96,137,709	46.9%	\$80,637,773	5.4%
BB Equipment	2,700,000	2,273,746		426,254	84.2%	180,919	1156.8%
CC Materials & Supplies	1,428,101	967,585		460,516	67.8%	981,141	-1.4%
DD General Expenses	1,610,576	522,782		1,087,794	32.5%	1,880,195	-72.2%
DE Contractual Services	6,374,120	2,340,101		4,034,019	36.7%	2,873,383	-18.6%
HD Debt Service Chargebacks	5,217,906	0		5,217,906	0.0%	0	*****
HF Inter-Depart Charges	18,517,431	3,598		18,513,833	0.0%	6,706	*****
OO Other	410,000	194,993		215,007	47.6%	74,798	160.7%
Total	\$217,415,826	\$91,322,788		\$126,093,038	42.0%	\$86,634,915	5.4%

Police Headquarters 2nd Quarter Expenses						
Object	2005 Modified Budget	OLBR Projected		OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year
AA Salaries	\$181,157,692	\$188,954,800		(\$7,797,108)	\$171,694,913	10.1%
BB Equipment	2,700,000	2,713,000		(13,000)	713,466	280.3%
CC Materials & Supplies	1,428,101	1,435,101		(7,000)	1,316,178	9.0%
DD General Expenses	1,610,576	1,618,351		(7,775)	2,612,258	-38.0%
DE Contractual Services	6,374,120	6,606,790		(232,670)	6,725,774	-1.8%
DF Utility Costs	2,100,000	2,100,000		0	0	****
HD Debt Service Chargebacks	5,217,906	5,250,625		(32,719)	5,979,427	-12.2%
HF Inter-Depart Charges	17,190,076	17,190,076		0	18,567,906	-7.4%
OO Other	410,000	410,000		0	0	****
Total	\$218,188,471	\$226,278,743		(\$8,090,272)	\$207,609,922	9.0%

- Expenses in Headquarters are projected to exceed the budget by \$8.3 million primarily as a result of projected overtime costs of approximately \$22 million, \$6 million over budget.
- OTPS expenses are generally in line with budget.
- First half expense in equipment due to \$1.9 million purchase of 86 unmarked vehicles and 10 Public Safety pick-up trucks.
- Utility costs now being paid directly by Headquarters. Previously these costs paid by way of ISA from the Interdepartmental line. \$2.1 million was transferred from HF into DF to cover these expenses.
- The \$410,000 in OO represents payment of helicopter insurance.

Police Headquarters 2nd Quarter Revenue Budget Balance						
Revenue Class	2005 Mod. Budget	1st Half Actuals	Budget Balance	% Recognized	Prior Year 1st Half	% Changed
BC Permits & Licenses	\$325,000	\$121,425	\$203,575	37.4%	\$143,710	-15.5%
BC Fines & Forfeits	0	0	0	*****	450	-100.0%
BE Invest Income	86,258	124,226	(37,968)	144.0%	88,095	41.0%
BF Rents & Recoveries	200,000	533,888	(333,888)	266.9%	234,086	128.1%
BH Dept Revenues	13,679,000	6,813,004	6,865,996	49.8%	6,353,164	7.2%
BJ Inderdept Revenues	10,664,812	50,596	10,614,216	0.5%	48,240	4.9%
FA Federal Aid Reimburse	334,000	99,445	234,555	29.8%	104,529	-4.9%
SA State Aid Reimburse	589,435	312,973	276,462	53.1%	0	****
TL Property Tax	252,897,540	252,897,540	0	100.0%	239,070,905	5.8%
TX Special Taxes	22,453,495	10,337,589	12,115,906	46.0%	6,794,009	52.2%
Total	\$301,229,540	\$271,290,686	\$29,938,854	90.1%	\$252,837,188	7.3%

Police Headquarters 2nd Quarter Revenue Projections						
Object	2005 Modified Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year	
BC Permits & Licenses	\$325,000	\$325,000	\$0	\$265,550	22.4%	
BD Fines & Forfeits	0	0	0	10,650	-100.0%	
BE Invest Income	86,258	124,226	37,968	101,139	22.8%	
BF Rents & Recoveries	200,000	200,000	0	1,152,921	-82.7%	
BH Dept Revenues	13,679,000	13,800,000	121,000	14,252,569	-3.2%	
BJ Inderdept Revenues	10,664,812	10,664,812	0	6,312,045	69.0%	
FA Federal Aid Reimburse	334,000	334,000	0	416,665	-19.8%	
SA State Aid Reimburse	589,435	589,435	0	1,030,853	-42.8%	
TL Property Tax	252,897,540	252,897,540	0	239,070,905	5.8%	
TX Special Taxes	22,453,495	22,453,495	0	19,420,943	15.6%	
Total	\$301,229,540	\$301,388,508	\$158,968	\$282,034,240	6.9%	

- Headquarters revenue expected to achieve budgeted targets.
- Slight positive variance in departmental revenues due to additional ambulances, for a total of three, to aid local fire departments that are unable respond to calls during weekday daytime hours.
- Revenue from E-911 surcharges is projected to come in on budget although increased cell phone usage has reversed projections between land lines and cell phones.

Police District 2nd Quarter Budget Balance							
Object	2005 Mod. Budget	1st Half Actuals		Budget Balance	% Exp.	Prior Year 1st Half	% Changed
AA Salaries	\$203,638,864	\$91,147,634		\$112,491,230	44.8%	\$92,378,945	-1.3%
BB Equipment	875,000	\$256,226		\$618,774	29.3%	\$63,902	301.0%
CC Materials & Supplies	2,683,468	1,131,654		\$1,551,814	42.2%	1,055,629	7.2%
DD General Expenses	1,064,588	369,129		\$695,459	34.7%	2,098,016	-82.4%
DE Contractual Services	800,000	195,226		\$604,774	24.4%	355,023	-45.0%
DF Utility Costs	985,275	588,587		\$396,688	59.7%	656,480	-10.3%
HD Debt Service Chargebacks	845,394	0		\$845,394	0.0%	0	*****
HF Inter-Depart Charges	19,390,267	0		\$19,390,267	0.0%	0	*****
OO Other	2,900,000	139,404		\$2,760,596	4.8%	199,431	-30.1%
Total	\$233,182,856	\$93,827,860		\$139,354,996	40.2%	\$96,807,426	-3.1%

Police District 2nd Quarter Expense Projections						
Object	2005 Modified Budget	OLBR Projected		OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA Salaries	\$203,638,864	\$209,715,015		(\$6,076,151)	\$204,294,551	3%
BB Equipment	875,000	875,000		0	3,960,455	-78%
CC Materials & Supplies	2,683,468	2,683,468		0	2,893,440	-7%
DD General Expenses	1,064,588	1,064,588		0	2,389,660	-55%
DE Contractual Services	800,000	800,000		0	755,234	6%
DF Utility Costs	985,275	985,275		0	987,944	0%
HD Debt Service Chargebacks	845,394	845,394		0	950,042	-11%
HF Inter-Depart Charges	19,390,267	19,390,267		0	20,544,813	-6%
OO Other	2,900,000	2,900,000		0	399,331	626%
Total	\$233,182,856	\$239,259,007		(\$6,076,151)	\$236,776,139	1%

- Salaries are projected to drive expenses in the District Fund in excess of the budget. Increased overtime is expected to surpass overtime budget of \$19.97 million by about \$8 million which is offset somewhat by surpluses in termination and differential.
- It is anticipated that OTPS expense will remain on budget.

Police District 2nd Quarter Revenue Budget Balance						
Revenue Class	2005 Mod. Budget	1st Half Actuals	Budget Balance	% Recognized	Prior Year 1st Half	% Changed
AA Fund Balance	\$2,500,000	\$0	\$2,500,000	0.0%	0	****
BC Permits & Licenses	1,800,000	533,888	1,266,112	29.7%	1,011,050	-47.2%
BD Fines & Forfeits	200,000	\$51,906	148,094	26.0%	\$98,066	-47.1%
BE Invest Income	65,134	112,745	(47,611)	173.1%	65,281	72.7%
BF Rents & Recoveries	150,000	51,089	98,911	34.1%	102,758	-50.3%
BH Dept Revenues	3,167,011	2,795,830	371,181	88.3%	2,792,784	0.1%
BJ Interdepartment Revenues	901,426	0	901,426	0.0%	85,784	-100.0%
TL Property Tax	309,306,781	309,306,781	0	100.0%	301,296,571	2.7%
Total	\$318,090,352	\$312,852,239	\$5,238,113	98.4%	\$305,452,294	2.4%

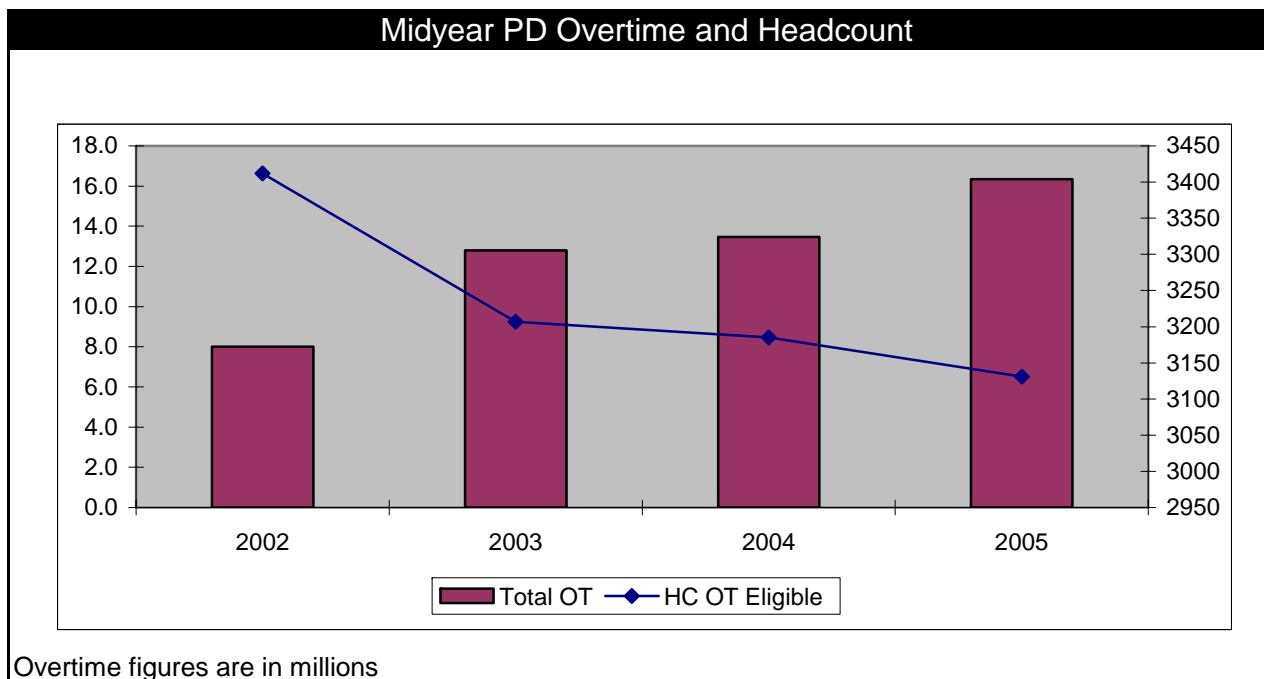
Police District 2nd Quarter Revenue Projections					
Object	2005 Modified Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year
AA Fund Balance	\$2,500,000	\$2,500,000	\$0	0	****
BC Permits & Licenses	1,800,000	1,600,000	(\$200,000)	1,939,706	-17.5%
BD Fines & Forfeits	200,000	100,000	(\$100,000)	200,166	-50.0%
BE Invest Income	65,134	112,745	\$47,611	71,393	57.9%
BF Rents & Recoveries	150,000	150,000	\$0	870,702	-82.8%
BH Dept Revenues	3,167,011	3,167,011	\$0	3,109,789	1.8%
BJ Inderdept Revenues	901,426	901,426	\$0	480,837	87.5%
TL Property Tax	309,306,781	309,306,781	\$0	301,296,571	2.7%
Total	\$318,090,352	\$317,837,963	(\$252,389)	\$307,969,164	3.2%

- Fund balance of \$2.5 million due to surplus from SOA salary increases originally budgeted in fringes.
- Permits for alarm have been slower than expected due to the cyclical nature of the permits. With mid-year actuals lagging at 30% of budget, it appears that budget targets will be slightly less than anticipated.
- Projections for alarm fines have been reduced by \$100,000 due to compliance with alarm regulations.
- Most other District revenue is on pace to meet budget.

Police Department Staffing Analysis						
	FY 2005 Budget	Jan. 1, 2005	July 1, 2005	July 1, 2005 to Bud. Var.		July 1, 2004
PBA	1,805 *	1,727	1,822 **	17		1,659
CSEA	747	745	782	35		717
SOA	422	425	418	(4)		422
DAI	425	377	386	(39)		379
ORD	4	4	4	-		4
	3,403	3,278	3,412	9		3,181

* Includes 2 temporary positions that are sometimes vacant.
 ** Includes the 144 recruits sworn in in March 2005. Earliest impact on OT will be November 2005.

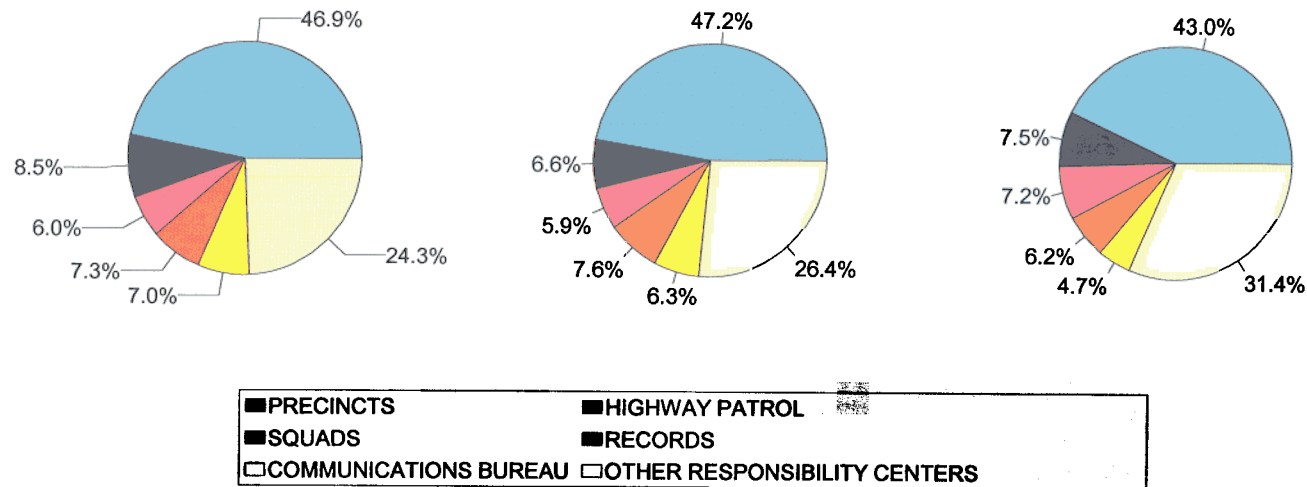
- Uniform personnel have increased, but still 29 below budgeted headcount.
- Detective ranks 39 short of 2005 budget.
- Civilians have increased by 31 over current year's budget and by 65 when compared to the same time last year.
- Mid-year retirements include 40 sworn members separated and 18 who have filed papers. Remains on pace with projections of 100 terminations for 2005.
- Terminations for the same time in 2004 included 64 sworn retired and 15 filed. Year-end terminations totaled 146 separations, including 124 routine retirements, 14 resignations (mostly from the two recruit classes) and 8 disability terminations.
- As per the 2003 PBA Arbitration Award, 50 positions in both 2004 and 2005 were to be civilianized.
- 2004's target has been achieved except for one attorney position, which the Police Department is trying to fill. Currently a County Attorney is working in that title.
- The 50 positions in 2005 have been identified but to date only 21 have been filled. The Police Department is in the process of recruiting the remaining 29.
- Of the 2004 and 2005 positions that have been civilianized 39 police officers have been redeployed to patrol.



- Chart illustrates direct correlation between those sworn members eligible for overtime and overtime expense. Headcount for 2005 does not include the approximately 280 new officers that had little if any impact on overtime for the first half of the year.
- 2005's increased headcount due to 65 additional civilians and approximately 180 new officers hired between 2004 and 2005. Another 144 recruits sworn in March 2005 scheduled to graduate mid-October 2005.
- New officer impact on overtime becomes effective second half of 2005.
- To date, civilianization initiative to civilianize 50 positions in 2005 falls short of desired targets.

Police Overtime

by Responsibility Center



The "Other" category is comprised of approximately 50 responsibility centers including, among others, Homicide, Bureau of Special Ops and Narcotics.

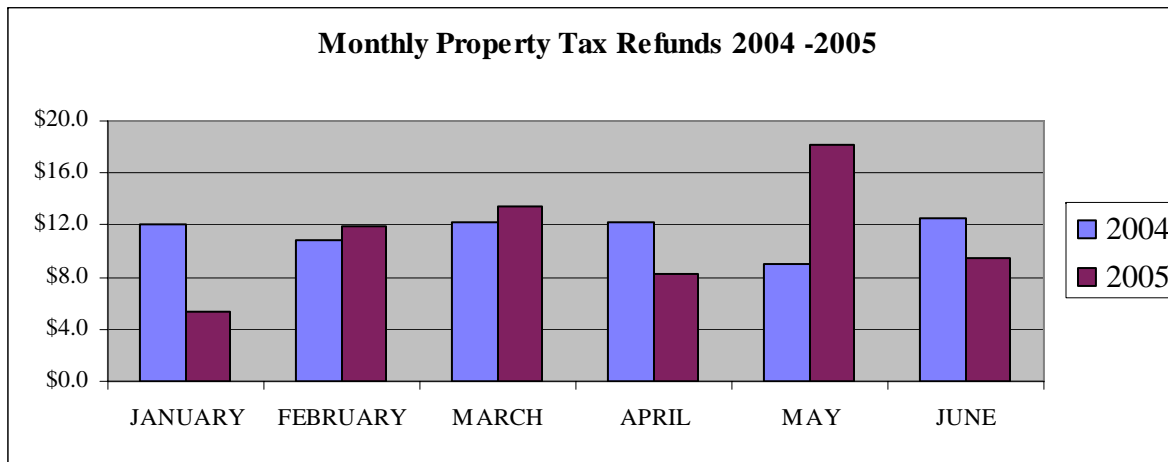
- ▶ Chart illustrates Precincts, the area most impacted with minimum manning, generates largest portion of overtime.
- ▶ Although light roll call (minimum manning) was reduced considerably from the month of May through June, an arbitrator's interpretation of a clause in the PBA contract regarding the amount of personal days a precinct may receive per tour, regardless of its impact on OT, has offset savings derived from this gain. It is estimated that the interpretation will have a negative \$2 million impact through the remainder of 2005.
- ▶ Squads and Highway Patrol generate overtime. Detective OT, charged to Squads, demonstrates the relationship between headcount and overtime. Please note, there are 38 fewer detectives than budgeted in 2005.

Assessment Review Commission					
2nd Quarter Expenses					
Object	2005 Modified Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$2,734,993	\$2,532,314	\$202,679	\$2,063,063	22.7%
BB - Equipment	50,000	50,000	0	460	10769.6%
CC - Materials & Supplies	5,000	5,000	0	0	*****
DD - General Expenses	111,375	111,375	0	52,937	110.4%
DE - Contractual Services	1,133,000	1,359,000	(226,000)	1,511,871	-10.1%
HF - Inter-depart Charges	876,067	876,067	0	130,266	*****
Total	\$4,910,435	\$4,933,756	(\$23,321)	\$3,758,597	31.3%

Assessment Review Commission					
2nd Quarter Revenue					
Revenue Class	2005 Modified Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Changed
BF - Rents & Recoveries	0	0	0	2,351	-100.0%
BH - Dept Revenues	9,000	0	(9,000)	4,500	-100.0%
NA - NIFA Aid	4,300,000	0	(4,300,000)	0	*****
Total	\$4,309,000	\$0	(\$4,309,000)	\$6,851	-100.0%

- Overspending on contractual services as a result of hiring a consultant to provide real estate appraisal services in connection with redevelopment proposals for the Nassau Coliseum site, and increased costs for regular appraisal services related to trial preparation.
- Through June, ARC spent \$87,000 of authorized overtime budget of \$300,000 related to expedited processing of property tax refunds.
- Five full-time administrative positions to be filled.
- NIFA Aid of \$4.3 million must be utilized to streamline the assessment review process and reduce County reliance on issuing debt to finance property tax refunds. More likely to be received in FY 06.

Assessment Review Commission					
Staffing Analysis					
	FY 2005 Budget	Jan. 1, 2005	July 1, 2005	Var. July 2005 vs. Budget	July 1, 2004
Full-time Staffing	37	31	32	(5)	28
Part-time and Seasonal	14	8	12	(2)	8



Payments By Month

	Small Claims		Petitions		Judgments		Total	
	2004	2005	2004	2005	2004	2005	2004	2005
Jan	\$935,459	\$1,481,044	\$69,641	\$115,462	\$10,980,932	\$3,800,662	\$11,986,032	\$5,397,169
Feb	899,351	3,894,633	161,980	89,952	9,722,129	7,916,269	10,783,460	11,900,854
Mar	1,116,361	2,181,712	206,143	13,403	10,852,457	11,176,877	12,174,960	13,371,992
Apr	1,099,130	1,829,541	251,543	133,685	10,834,507	6,265,538	12,185,180	8,228,764
May	1,306,261	1,246,398	69,357	89,406	7,615,067	16,794,837	8,990,685	18,130,641
Jun	1,120,074	1,101,178	637,545	82,255	10,708,676	8,350,773	12,466,295	9,534,206
Totals	\$6,476,635	\$11,734,506	\$1,396,209	\$524,164	\$60,713,767	\$54,304,957	\$68,586,612	\$66,563,626

Number of Claims By Month

	Small Claims		Petitions		Judgments	
	2004	2005	2004	2005	2004	2005
Jan	2,365	1,580	34	42	148	89
Feb	1,561	4,349	43	108	129	223
Mar	1,812	4,618	35	46	267	196
Apr	1,680	3,515	90	129	198	183
May	1,815	1,889	138	33	163	199
Jun	1,369	1,440	669	39	199	235
	10,602	17,391	1,009	397	1,104	1,125

- Backlog liability of \$311 million at start of year, estimated by Comptroller.
- Through June, interest made up 0.7% of total payments, as compared with 1.4% for the same period last year.
- Plan to pay \$194 million in refunds and cancellations by December 31, 2005.
- The County will pay unilateral refunds as needed based on valid claims without final settlement.
- Projected FY 06 operating expense for Tax Certs of \$51 million.
- In 2004, 59% of claims were paid from July through December.
- \$9.5 million paid through June '05 for cancellations and reductions. Total for all of 2004 was \$17.5 million.