

Fiscal

2003

Second

Quarter

Report

NASSAU COUNTY

OFFICE OF LEGISLATIVE

BUDGET REVIEW

ERIC C. NAUGHTON, DIRECTOR
STEVEN ANTONIO, DEPUTY DIRECTOR
STEPHANIE RUBINO, SR. BUDGET ANALYST
HELEN CARLSON, BUDGET ANALYST
DEIRDRE CALLEY, BUDGET ANALYST
CONNIE TUCKER, BUDGET ANALYST
HOWARD DIXON, BUDGET ANALYST
SIMONE PETERSEN, ADMINISTRATIVE ASSISTANT

August 20, 2003

*Budget Review
Committee*

*Agencies Scheduled to Testify:
Police*

County Correctional Center

Sheriffs

Probation

TPVA

Social Services

Drug and Alcohol

Mental Health

Youth Board

Public Works

Parks, Recreation & Museums

**NASSAU COUNTY
LEGISLATURE**

Hon. Judith A. Jacobs,
Presiding Officer

Hon. Peter J. Schmitt,
Minority Leader

Hon. Lianne Altmann
*Chairperson, Budget Review
Committee*



ERIC C. NAUGHTON
DIRECTOR
OFFICE OF LEGISLATIVE
BUDGET REVIEW

NASSAU COUNTY LEGISLATURE
ONE WEST STREET
MINEOLA, NEW YORK 11501
(516) 571-6292

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 19, 2003

Re: FY 03 2nd Qtr. Budget Hearing

Attached please find a report detailing expenses for the agencies scheduled to testify August 20, 2003. For comparative purposes fringe benefit expenses for the prior year have been removed from the departments because in the current year the expenses are budgeted at the fund level.

The spending portion of the report provides the following information:

- **Current Annual Budget** is the Adopted Budget adjusted for any approved modifications.
- **YTD Expenses** is the total amount that was vouchered and encumbered as of June 30, 2003.
- **Prior YTD Actual** is the total amount that was vouchered and encumbered as of June 30, 2002.
- **Budget - Actual** is the difference between the budget and the year-to-date expenses.
- **% Exp** is the percentage of the budget that has been vouchered and encumbered.
- **2003 - 2002** is the difference between the current expenses and prior year expenses. If the result is positive, then spending in the current year is more than the prior year for the same period.

- **% Change** is the percentage growth or reduction in expenses compared to the same period in the prior year.

The percentage of total budget expensed should be approximately 50%, but may be higher because of longevity and terminal leave payments, which are paid in the first quarter, and the encumbering of annual contracts.

The headcount data section is comprised of the adopted positions and the actual staffing levels as of January 1, 2002, June 30, 2003 and June 30, 2002.

The revenue section provides the modified budget, revenue recognized through June 30, 2003 and for comparative purposes the last column is the FY 02 revenue through June 30, 2002.

Please call should you have any questions on the data presented.

cc: Hon. Howard Weitzman, County Comptroller
Sharon Commissiong, Majority Counsel
Mike Deegan, Minority Counsel
Mark Young, Budget Director
Richard Luke, Executive Director, NIFA
Dan McCloy, Special Assistant Minority
Joah Sapphire, Majority Finance
Ed Ward, Special Assistant to Minority
Carole Trottere, Majority Press Secretary
Art Gianelli, Deputy County Executive
William Geier, Deputy County Executive

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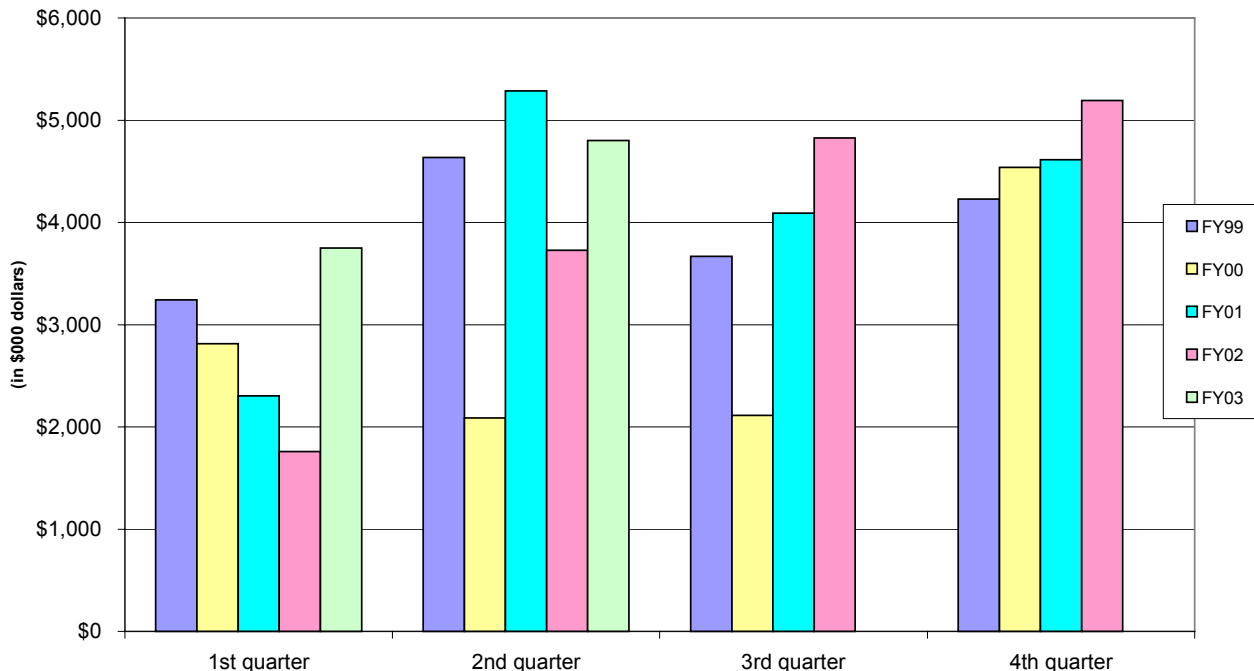
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Nassau County Correctional Center

The projection for wages and salaries expense for the Correctional Center in FY 2003 is \$101.8 million, which is over budget by \$1.0 million. This is primarily due to an increased usage of overtime resulting in an anticipated expenditure of \$3.4 million over budget. This projection takes into account the shift in training overtime to the beginning of the year. Previously training expenditures were heaviest in March through May and October through December, but the Correctional Center moved training to the beginning of the year when less overtime is normally needed. About \$1.5 million has been used in training time during the first half of 2003 compared with \$543,000 for the first half of 2002. This is largely offset by a \$2.5 million surplus in regular salaries and a \$241,000 surplus in termination pay. As the chart below demonstrates, overtime is up significantly in 2003. Not including training, overtime is up from last year by 45%, partially due to a 3% salary increase received in July 2002 and an 8.9% increase in 2003. The total projected overtime for 2003 is 22% over 2002.

CORRECTION OVERTIME



The alternative staffing initiative, designed to reduce \$500,000 in overtime per year with the use of on-call part-time employee has been removed. The Center has decided not to hire these part-timers due to continuing union negotiations.

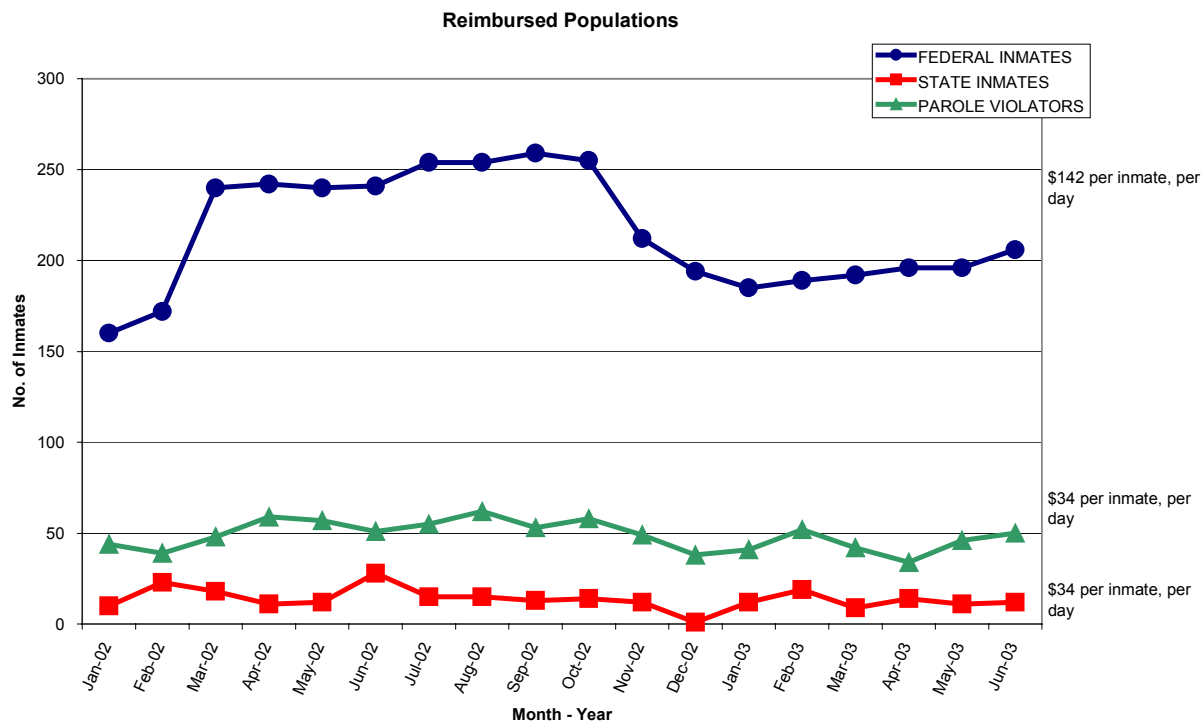
The overage of four uniform positions is currently partially offset by eight vacant civilian positions for a total of four full-time positions under budget. Full-time positions have been reduced by 42 since the same time last year. Although the current union contract calls for the civilianization of 55 positions, no positions have been converted so far because of ongoing union negotiations. Part-time employees are over budget by one position.

Other than personal services is expected to be over budget for the year by about \$2.9 million. This is primarily the result of the medical contract that the hospital has with Nassau University Medical Center. The FY 02 actual expense was \$26.9 million, part of which should have been allocated to the prior year, and the FY 01 expense was \$19.0 million. The department requested \$22.6 million for FY 2003, the budget is \$19.1 million and the projected actual is about \$22.0 million. The actual expense in 2003 is over the prior year by \$8.2 million. In the past, the department would reject an entire hospital bill if there was part of it that was in dispute. Since an agreement was reached with the hospital on many of the disputed items, the Center now pays for any portion of the bills that are not in dispute and only leaves out questionable items. General expenses are also projected to be over budget for the year by almost \$280,000 due to the need for snow removal and equipment repairs. Utility costs may be close to \$60,000 over budget and are currently over last year by 15.7%, partially due to the cold weather experienced this winter. There is currently an initiative in place to use a separate meter from the hospital to reduce costs by \$175,000 (revised) in 2003, \$280,000 in 2004, \$332,000 in 2005 and \$350,000 in 2006. The Correctional Center receives its energy from the hospital. The hospital receives its energy from Tri-gen and is currently in the process of seeking an alternative source of energy. The hospital and correctional facilities had been using the same meter and were paying the same rate per square footage. The new meters make it possible to monitor the correctional facility separately from the hospital and to implement energy conserving measures. The department is currently gathering data from the new meters and anticipates a comparative study to be completed by September.

As seen in the charts below, the average population has decreased by 38 or 2.2% over last year. All revenue-producing populations have decreased as well, including federal inmates, which decreased by 33 or 14.5%.

<u>INMATE POPULATION</u>		
	<u>AVG. 1st HALF OF 2003</u>	<u>PRIOR YR AVERAGE</u>
TOTAL POPULATION	1,693	1,731
FEDERAL INMATES	194	227
STATE INMATES	13	14
PAROLE VIOLATORS	44	51

Source: Correctional Center



State aid reimbursement is projected to be under budget by about \$952,000. This revenue was \$946,334 in 2001, \$1.0 million in 2002, and budgeted for \$2.1 million in 2003. Part of the increase in the 2003 budget was due to the moving of New York State pass thru funds, which totaled \$270,000 in 2002, out of federal aid into state aid. As stated in the OLBR Review of the FY2003 Budget & Multi-Year Plan, the department and the Administration stated that they anticipate the \$800,000 to be removed from the plan, but it has not been adjusted.

Federal aid is currently significantly below what was received at this time in 2002 by about \$5.0 million due to a delay in receiving the aid. It was anticipated that federal aid will be lower than last year due to the reduction in federal inmates and it may be slightly lower than the 2003 budget.

**Nassau County
FY 2003 2nd Quarter Report**

GENERAL FUND

CC NASSAU COUNTY CORRECTIONAL CENTER

10 CORRECTIONAL CENTER

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	100,182,069	49,431,667	43,433,524	50,750,402	49%	5,998,143	13.8%
BB Equipment	51,125	44,662	83,406	6,463	87%	(38,744)	-46.5%
CC Materials & Supplies	4,268,048	1,727,716	1,802,033	2,540,332	40%	(74,317)	-4.1%
DD General Expenses	413,050	337,380	672,689	75,670	82%	(335,309)	-49.8%
DE Contractual Services	19,091,500	13,846,254	5,667,449	5,245,246	73%	8,178,805	144.3%
DF Utility Costs	505,000	283,982	245,398	221,018	56%	38,584	15.7%
10 Total	124,510,792	65,671,661	51,904,499	58,839,131	53%	13,767,162	26.5%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	1,168	1,216	1,164	1,206
Civilian	119	121	111	119
Uniform	1,049	1,095	1,053	1,087
Part-time	8	10	9	11

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

NASSAU COUNTY CORRECTIONAL CENTER		Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
Revenue Source						
0603	Fines	45,000	15,510	(29,490)	34.5%	15,450
0704	Recvry Prior Yr Appr	0	267	267	--	93,721
0801	Misc Receipts	60,000	24,417	(35,583)	40.7%	23,013
0888	Reimbursed Expenses	0	62,083	62,083	--	52,926
7800	Interdepartmental Revenues	1,600,000	245,508	(1,354,492)	15.3%	540,781
Sub-Total Non-Tax Sources		1,705,000	347,785	(1,357,215)	20.4%	725,891
0901	Federal Reimbursed Expend	13,000,000	0	(13,000,000)	0.0%	3,692,799
0937	Federal Program Revenue	0	3,254,654	3,254,654	--	4,561,214
1078	NYS Pass Thru Federal Funds	0	18,296	18,296	--	45,035
Sub-Total Federal Aid		13,000,000	3,272,950	(9,727,050)	25.2%	8,299,048
1001	State Reimbursed Expend	2,094,067	254,347	(1,839,720)	12.1%	269,017
Sub-Total State Aid		2,094,067	254,347	(1,839,720)	12.1%	269,017
Total	NASSAU COUNTY CORRECTIONAL CENTER	16,799,067	3,875,082	(12,923,985)	23.1%	9,293,956

Sheriff's Department

The Sheriff's salaries are projected to be about \$555,000 under budget due to seven full-time vacancies. Salaries are only 1.4% over last year despite a reduction in headcount, due to the increase in salaries and an increased termination payment in 2003. Supplies are expected to be on budget and are slightly higher than last year.

**Nassau County
FY 2003 2nd Quarter Report**

SH SHERIFF

10 SHERIFF

Object		Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	5,013,378	2,344,935	2,379,346	2,668,443	47%	(34,411)	-1.4%
BB	Equipment	2,000	0	0	2,000	0%	0	--
CC	Materials & Supplies	33,155	0	0	33,155	0%	0	--
DD	General Expenses	62,000	39,005	34,815	22,995	63%	4,190	12.0%
10	Total	5,110,533	2,383,940	2,414,161	2,726,593	47%	(30,221)	-1.3%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	63	63	56	63
Part-time	0	1	1	1

2nd Quarter Revenue Comparison

SHERIFF Revenue Source	Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
0808 Fees	900,000	517,298	(382,702)	57.5%	451,284
7800 Interdepartmental Revenues	300,000	59,530	(240,470)	19.8%	25,420
Sub-Total Non-Tax Sources	1,200,000	576,828	(623,172)	48.1%	476,704
0967 Title Ivd Social Svcs	0	(129,592)	(129,592)	--	(581,603)
Sub-Total Federal Aid	0	(129,592)	(129,592)	--	(581,603)
1001 State Reimbursed Expend	750,000	0	(750,000)	0.0%	0
1067 Title Ivd Soc Svcs	0	(33,379)	(33,379)	--	313,097
Sub-Total State Aid	750,000	(33,379)	(783,379)	-4.5%	313,097
Total SHERIFF	1,950,000	413,857	(1,536,143)	21.2%	208,198

Department of Probation

Probation has a projected surplus in their salary line of about \$2.5 million. This is primarily due to 36 vacant full-time positions. Part-time positions are under budget by 10 heads. Overtime, which is strictly monitored in the department, is projected to be under a budgeted \$350,000 by \$146,500. Other than personal services is anticipated to have a surplus of \$134,100. The headcount is 61 full-time positions under last year. This could be problematic as the headcount is currently at the lowest level it has been at in at least the last ten years and about 37% of the Probation Officers and Supervisors will be eligible to retire by the end of the year since Probation Officers are eligible to retire after 25 years of service regardless of age.

The Administration reached a similar conclusion as they have already started the process of hiring an additional 24 employees. Although this process began in September 2002, the process was stalled in February and final approval was received recently. The new employees are anticipated to start by the second week of September. Although the salary cost in this department will increase by about nine positions, the headcount will remain neutral as current employees covered by grants will be moved into the grant fund as will about 15 of the new hires. One of the grants, the Juvenile Accountability Grant, is new in 2002 and had previously been used for equipment. The other grants had been used to cover salaries, but the salaries and grant revenue were shown as separate items in the General fund.

State Aid is currently below what was received in 2002 by about \$1.8 million due to a delay in receiving the aid. It is doubtful that the \$6.5 million budget will be reached since the aid is based on salaries, which is significantly below budget.

**Nassau County
FY 2003 2nd Quarter Report**

PB PROBATION

10 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	18,285,849	8,551,714	1,056,059	9,734,135	47%	7,495,655	709.8%
BB Equipment	24,600	0	0	24,600	0%	0	--
CC Materials & Supplies	106,817	0	0	106,817	0%	0	--
DD General Expenses	195,780	112,096	573	83,684	57%	111,523	19463.0%
DE Contractual Services	50,000	0	0	50,000	0%	0	--
HH Interfund Charges	0	0	3,240	0	--	(3,240)	-100.0%
10 Total	18,663,046	8,663,810	1,059,872	9,999,236	46%	7,603,938	717.4%

Comments

The accounting has been combined in 2003 to the Administration control center. Last year it was broken out to the various control centers.

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	260	278	224	285
Part-time	15	3	5	4

**Nassau County
FY 2003 2nd Quarter Report**

20 CRIMINAL DIVISION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	0	0	5,825,141	0	--	(5,825,141)	-100.0%
BB Equipment	0	0	699	0	--	(699)	-100.0%
DD General Expenses	0	0	64,278	0	--	(64,278)	-100.0%
20 Total	0	0	5,890,118	0	--	(5,890,118)	-100.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	0	165	0	166
Part-time	0	1	0	1

30 FAMILY DIVISION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	0	0	2,262,868	0	--	(2,262,868)	-100.0%
DD General Expenses	0	0	10,095	0	--	(10,095)	-100.0%
30 Total	0	0	2,272,963	0	--	(2,272,963)	-100.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	0	66	0	67

**Nassau County
FY 2003 2nd Quarter Report**

40 NASSAU COUNTY BOARD OF PAROLE

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	0	0	2,559	0	--	(2,559)	-100.0%
40 Total	0	0	2,559	0	--	(2,559)	-100.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Part-time	0	3	0	0

50 ALTERNATIVES TO INCARCERATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	0	0	566,118	0	--	(566,118)	-100.0%
DD General Expenses	0	0	1,411	0	--	(1,411)	-100.0%
50 Total	0	0	567,529	0	--	(567,529)	-100.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	0	16	0	16
Part-time	0	1	0	0

**Nassau County
FY 2003 2nd Quarter Report**

PB PROBATION		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	18,285,849	8,551,714	9,712,745	9,734,135	47%	(1,161,031)	-12.0%
BB	Equipment	24,600	0	699	24,600	--	(699)	-100.0%
CC	Materials & Supplies	106,817	0	0	106,817	--	0	--
DD	General Expenses	195,780	112,096	76,357	83,684	57%	35,739	46.8%
DE	Contractual Services	50,000	0	0	50,000	--	0	--
HH	Interfund Charges	0	0	3,240	--	--	(3,240)	-100.0%
Department Total		18,663,046	8,663,810	9,793,041	9,999,236	46%	(1,129,231)	-11.5%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	260	278	224	285
Part-time	15	8	5	4

2nd Quarter Revenue Comparison

PROBATION		Modified	FY 03	Variance	%	\$'s
Revenue Source		Budget	Recognized		Recognized	Recognized FY 2002
0704	Recvry Prior Yr Appr	0	0	0	--	71,575
0801	Misc Receipts	60,000	0	(60,000)	0.0%	17,850
7800	Interdepartmental Revenues	835,375	0	(835,375)	0.0%	0
7803	Stop Dwi Grant Revenues	0	0	0	--	142,670
9847	Restitution Surcharge	50,000	30,588	(19,412)	61.2%	11,246
9866	Community Service Fees	0	18,450	18,450	--	2,540
9886	1% Fee On Bail	125,000	51,164	(73,836)	40.9%	47,013
9887	Pb Administration Fee	400,000	180,716	(219,284)	45.2%	79,441
9896	Supervision Administrative Fee	300,000	207,978	(92,022)	69.3%	97,274
9897	Supervision Administrative Fee	300,000	222,861	(77,139)	74.3%	117,520
Sub-Total Non-Tax Sources		2,070,375	711,757	(1,358,618)	34.4%	587,129

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

PROBATION						
Revenue Source	Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002	
1001 State Reimbursed Expend	6,472,845	200,290	(6,272,555)	3.1%	2,045,146	
Sub-Total State Aid	6,472,845	200,290	(6,272,555)	3.1%	2,045,146	
Total PROBATION	8,543,220	912,047	(7,631,173)	10.7%	2,632,275	

TPVA

TPVA's 2003 expenses are projected to finish the year below budget. The surplus generated by this spending decline is the result of a reduced headcount and an Administration imposed freeze on all OTPS spending. The 2003 budget called for a staff of 35 full time and 10 part-time employees. At midyear, 30 full-time positions were filled and eight part-timers were on staff. If the headcount remains flat for the rest of the year, there should be a small surplus of approximately \$245,000 in the salary line. OTPS expense will remain at midyear levels due to the spending freeze. As a result, year-to-date actuals and encumbrances are equivalent to year-end expense which is currently slightly under budget.

Midyear revenue has reached 35% of the 2003 TPVA budget although it is projected that the agency will end the year 10% under budget. This is partially due to the increase in ticket collections, which can be attributable to hand-held computers that considerably cut down on data entry. When compared to June 2002 levels, the number of tickets being processed is down about 20%, but the impact on revenue is minimal due to the improved collection process.

The two initiatives that might prevent the Agency from achieving its budget are the partial payment trust fund and the handicapped parking fines. The Administration shifted the 2003 revenue from the partial payment initiative into 2004 because it is thought that the necessary software for reporting payments to the State might not be implemented until 2004. The revised estimate for this initiative has been increased to \$860,000 from \$750,000 but has been pushed back to 2004.

Revenue from the Handicapped Parking initiative will probably not achieve the revised goal of \$386,00 for 2003, reduced from the original projection of \$1 million. The Agency has not yet acquired the software needed to track second and third time violators thereby losing out on the revenue the larger fines would yield. Once this software is implemented, revenue should increase. According to the Agency, this will not occur until 2004.

In one area, the second half of the year will be more productive than the first due to better than expected results from the boot and tow initiative. This initiative was designed to target scofflaws by "booting" their vehicles and then towing them to impound lots until the outstanding fines were paid. To date, approximately \$120,000 has been collected for the County as a result of 118 vehicles being towed and a good response to a letter campaign warning scofflaws of impending towing.

**Nassau County
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TV TRAFFIC & PARKING VIOLATIONS AGENCY

10 TRAFFIC & PRKING VIOLATION AGY

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	1,577,233	681,198	651,680	896,035	43%	29,518	4.5%
BB Equipment	25,000	17,736	0	7,264	71%	17,736	--
DD General Expenses	78,500	22,087	8,850	56,413	28%	13,237	149.6%
DE Contractual Services	976,350	225,364	367,182	750,986	23%	(141,818)	-38.6%
10 Total	2,657,083	946,385	1,027,712	1,710,698	36%	(81,327)	-7.9%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	35	33	30	33
Part-time	10	11	8	8

2nd Quarter Revenue Comparison

TRAFFIC & PARKING VIOLATIONS AGENCY Revenue Source	Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
0603 Fines	11,100,000	3,733,972	(7,366,028)	33.6%	3,879,029
0618 Handicapped Parking Fine Surcharge	0	20,055	20,055	--	27,561
0704 Recvry Prior Yr Appr	0	77,813	77,813	--	4,835
Sub-Total Non-Tax Sources	11,100,000	3,831,840	(7,268,160)	34.5%	3,911,425
Total TRAFFIC & PARKING VIOLATIONS AGENCY	11,100,000	3,831,840	(7,268,160)	34.5%	3,911,425

Police District

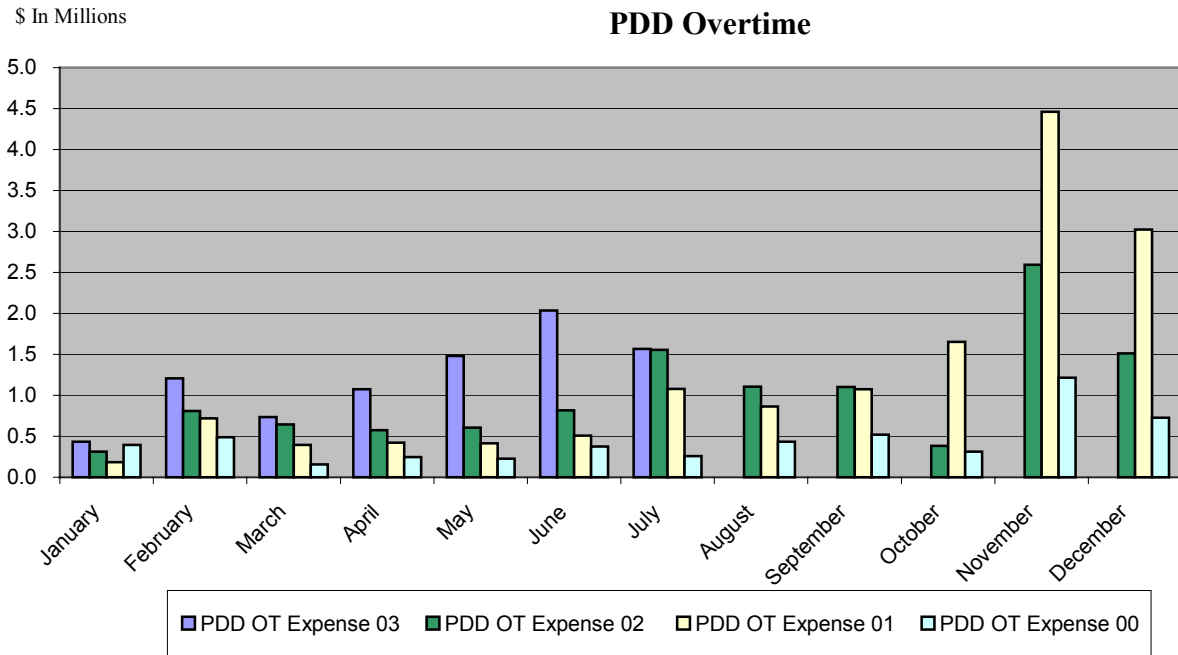
Midyear expense in the District fund seems to be in line with the 2003 expense budget. As illustrated in the chart, total expense is slightly above 2002 costs, by about 0.6%, for the same time period, although it is estimated that by the end of the year the District fund will have a slight surplus of approximately \$1.9 million. In all but two categories, differential and overtime, expenses are below those of 2002. Shift differential is about 7% above 2002 levels, while overtime has increased approximately 85% when compared to last year's costs.

PDD POLICE DISTRICT

AA SALARY

	<u>BUDGETED</u>	<u>2003 MIDYEAR EXPENSE</u>	<u>2002 MIDYEAR EXPENSE</u>	<u>2001 MIDYEAR EXPENSE</u>
TAK TERMINATION	\$13,325,000	\$5,194,967	\$6,392,069	\$5,373,879
TAL LONGEVITY	\$4,745,975	\$2,251,677	\$2,436,560	\$2,364,162
ZY3 DIFFERENTIAL	\$11,960,000	\$5,318,896	\$4,974,211	\$4,978,379
ZY7 HOLIDAY	\$8,868,924	\$3,387,165	\$3,543,456	\$3,560,726
ZY8 OVERTIME	\$13,450,000	\$6,967,757	\$3,762,011	\$2,640,183
SALARY	<u>\$135,498,081</u>	<u>\$64,023,242</u>	<u>\$65,511,823</u>	<u>\$69,214,254</u>
TOTAL	\$187,847,980	\$87,143,704	\$86,620,130	\$88,131,583

Reduced headcount is the main driver behind 2003's inflated overtime expense. Department-wide June 2003 uniform headcount has declined by 205 or about 7.5% from June 2002 sworn levels, thereby generating a need for more overtime. In the District fund, there has been a reduction of 116 sworn members or approximately 7% when compared to the same time period as 2002. In addition, the summer months, always a factor in overtime, have just begun, when a majority of people plan vacations, so that when combined with the reduced headcount and minimum manning requirements, and factoring in deferred overtime payments distributed in November (average of 17% of the overtime budget), overtime expense may exceed the District's 2003 budget by approximately \$7 million or 50%. Salary savings from the decreased headcount should offset any shortfall in overtime spending. The chart on the previous page illustrates increased spending for overtime in 2003. November shows a boost in overtime expense due to the deferred overtime payment members elect to receive at that time.



It should be noted that termination expense appears to be in line with the budget and below costs for the same time period in 2002. It is likely that the department-wide projected 125 sworn personnel will retire. As of June 30, 2003, 72 sworn members have retired and another 13 have filed papers of intent. Based on the average District termination payout of \$181,688, if the number of retirements remain on pace with projections, the District fund should end 2003 with a surplus of approximately \$3.9 million. However, should the current arbitration talks result in what the rank and file may perceive as unfavorable, greater than expected retirements might occur which could then create a hole in the \$13,325,000 termination budget. As of May 2003, there were 266 PBA members department-wide with 20 or more years of service who were eligible to retire, 151 of those with 30 plus years. Should the PBA members see the outcome of the contract arbitration as negative, and only half of those 151 members with 30 plus years decide to retire, termination expense could conservatively increase an additional \$13.7 million. That number could potentially climb if more members decide it would be in their best interest to separate from service.

Revenue in the District fund is on target with the budget and if it continues at its current pace, revenue could surpass the budget by approximately \$1 million. This is mainly due to greater than expected revenue from miscellaneous fees, accident aided fees and tow truck franchise fees.

**Nassau County
FY 2003 2nd Quarter Report**

POLICE DISTRICT FUND

PD POLICE DEPARTMENT

20 POLICE DISTRICT

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	187,847,980	87,143,704	86,620,130	100,704,276	46%	523,574	0.6%
BB Equipment	1,500,000	886,621	110,209	613,379	59%	776,412	704.5%
CC Materials & Supplies	3,263,239	2,505,251	0	757,988	77%	2,505,251	--
DD General Expenses	1,466,762	352,782	2,863,429	1,113,980	24%	(2,510,647)	-87.7%
DE Contractual Services	566,500	270,821	156,941	295,679	48%	113,880	72.6%
DF Utility Costs	894,180	450,402	275,451	443,778	50%	174,951	63.5%
HH Interfund Charges	18,966,649	0	0	18,966,649	0%	0	--
87 Other Suits And Damages	200,000	113,554	39,211	86,446	57%	74,343	189.6%
20 Total	214,705,310	91,723,135	90,065,371	122,982,175	43%	1,657,764	1.8%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	1,665	1,809	1,625	1,747
Civilian	87	82	74	82
Uniform	1,578	1,727	1,551	1,665
Part-time	522	479	446	479
Seasonal	5	0	0	0

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

POLICE DEPARTMENT		Modified	FY 03	Variance	%	S's
Revenue Source	Budget	Recognized		Recognized	Recognized	FY 2002
0524 Alarm Permits	1,200,000	543,839	(656,161)	45.3%		377,372
0619 Post Conviction Forfeiture	0	113,298	113,298	--		0
0704 Recvry Prior Yr Appr	300,000	367,539	67,539	122.5%		209,611
0705 Recvry Damge Co Prop	105,000	0	(105,000)	0.0%		0
0790 Investment Income	0	18,751	18,751	--		1,514
0801 Misc Receipts	2,081,574	1,738,509	(343,065)	83.5%		1,728,794
0808 Fees	240,000	119,635	(120,365)	49.8%		120,835
7800 Interdepartmental Revenues	0	83,085	83,085	--		83,085
9818 Tow Truck Franchise Fee	0	113,895	113,895	--		0
Sub-Total Non-Tax Sources	3,926,574	3,098,551	(828,023)	78.9%		2,521,211
1201 Tax Levy Collections	299,978,568	299,978,568	0	100.0%		270,609,849
Sub-Total Property Tax	299,978,568	299,978,568	0	100.0%		270,609,849
Total POLICE DEPARTMENT	303,905,142	303,077,119	(828,023)	99.7%		273,131,060

Police Headquarters

The Headquarters fund, like the District fund, should end the year with a surplus. Due to salary savings generated by a reduced headcount Headquarters costs could finish 2003 approximately \$2 million under budget.

PDH POLICE HEADQUARTERS

AA SALARY

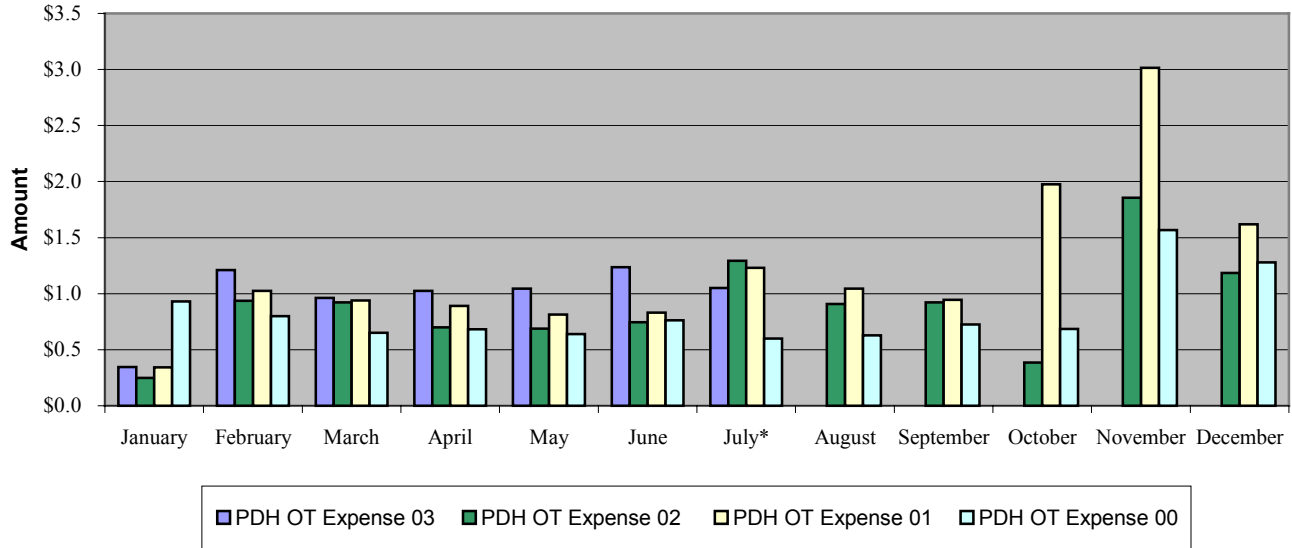
	<u>BUDGETED</u>	<u>2003 MIDYEAR EXPENSE</u>	<u>2002 MIDYEAR EXPENSE</u>	<u>2001 MIDYEAR EXPENSE</u>
TAK TERMINATION	\$14,829,848	\$9,310,995	\$13,648,935	\$11,098,399
TAL LONGEVITY	\$5,299,340	\$2,770,276	\$2,998,264	\$3,049,379
ZY3 DIFFERENTIAL	\$7,951,400	\$3,421,698	\$3,312,609	\$3,591,989
ZY7 HOLIDAY	\$6,371,380	\$2,721,478	\$2,878,793	\$2,884,149
ZY8 OVERTIME	\$11,668,328	\$5,824,877	\$4,237,697	\$4,839,300
SALARY	<u>\$115,536,324</u>	<u>\$53,991,125</u>	<u>\$55,345,262</u>	<u>\$59,365,052</u>
TOTAL	\$161,656,620	\$78,040,449	\$82,421,560	\$84,828,268

The chart above shows that termination expense is about 32% less than 2002's costs, although 2003's expense is projected to exceed the budget by approximately \$1 million. Department-wide, more than 225 retirements occurred in 2002, greater than was estimated, which created a hole in the budget. Year-to-date actuals indicate that more members in Headquarters are retiring than in District although not nearly as many as in 2002. However, the outcome of the current PBA arbitration talks may have an impact on how much, if any, termination will rise. As is the case with the District fund, if PBA members perceive the results of arbitration as unfavorable, more members will retire than the projected department-wide 125. In May 2003, there were 115 PBA members in Headquarters who had 20 or more years of service with the County, 72 of those had 30 years or more. The average payout for the Headquarters fund is approximately \$215,000, so if all 115 who are eligible to retire decide to do so, termination expense would rise to an estimated \$27.8 million or \$13 million over budget. It is improbable that that scenario will occur, but the risk of increased exposure does exist, pending an adverse arbitration result.

Headquarters overtime expense is driven by the same factors that are occurring in the District fund, declining headcount and minimum manning requirements. The Administration's goal of reducing the Department's uniform headcount to 2,444 by 2005 is ahead of schedule. As of June 2003 there were 2,505 sworn members department-wide, as a result of the 72 retirements so far this year. If the total projected 125 sworn personnel retire in 2003, the Administration will only be eight short of its target by the end of the year. Currently, there are no plans to hire a recruit class to offset these headcount reductions. When combined with minimum manning requirements, fewer personnel will generate a demand for more overtime. In 2003, the Administration had budgeted for increased overtime, \$11.66 million, compared to \$9.81 in 2002, but the demand for overtime will surpass the budget by \$1.8 million.

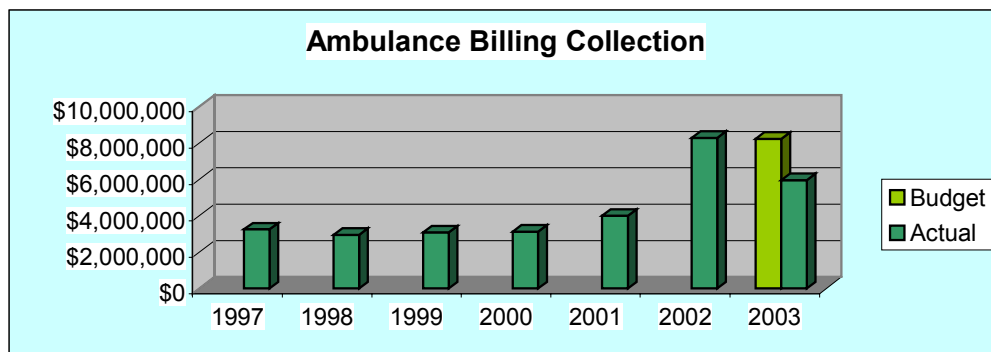
\$ In Millions

PDH Overtime



Actuals in December and month 13 are combined

As a result of better than anticipated returns with ambulance fee collections and sales of DWI seized vehicles, it appears that revenue in the Headquarters fund will exceed the budget by approximately \$5.5 million. Revenue from ambulance fees has grown over the last year for several reasons: fees were increased to correspond with Medicaid rates, an increased collection rate and a new approach by, and advanced technology of, MedBill, the vendor hired to manage collections, whose focus is on third party reimbursement. The chart below illustrates the collection history of ambulance fees prior to and since the County contracted with MedBill.



2003 Actuals are July YTD

Revenue from DWI seized vehicles has exceeded the 2003 budget. Due to pending litigation regarding the legality of the law, monthly vehicle auctions have been suspended and will not resume until a resolution is reached. Revenue derived from this initiative will be halted and since vehicles continue to

be seized due to DWI violators, storage costs for these vehicles will begin to climb. County-owned lots are currently filled so these vehicles will be stored on private lots at a cost of \$2.50 per car per day. The Police Department estimates that approximately 70 vehicles per month are seized. Based on the assumption that this trend will continue, the storage fees for this revenue initiative will cost the County about \$250,000 for the last five months of 2003 and continue to increase throughout 2004 until the auctions resume.

**Nassau County
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POLICE HEADQUARTERS FUND

PD POLICE DEPARTMENT

10 POLICE HEADQUARTERS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	161,656,620	78,040,449	82,421,560	83,616,171	48%	(4,381,111)	-5.3%
BB Equipment	800,000	534,944	146,548	265,056	67%	388,396	265.0%
CC Materials & Supplies	3,486,384	1,309,685	0	2,176,699	38%	1,309,685	--
DD General Expenses	1,517,557	961,075	2,033,811	556,482	63%	(1,072,736)	-52.7%
DE Contractual Services	6,269,580	3,626,504	1,965,603	2,643,076	58%	1,660,901	84.5%
HH Interfund Charges	25,796,029	5,821	4,210	25,790,208	0%	1,611	38.3%
87 Other Suits And Damages	160,000	55,263	97,772	104,737	35%	(42,509)	-43.5%
10 Total	199,686,170	84,533,741	86,669,504	115,152,429	42%	(2,135,763)	-2.5%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	1,625	1,682	1,573	1,641
Uniform	979	1,077	954	1,039
Civilian	646	605	619	617
Part-time	84	15	25	15
Seasonal	11	0	0	0

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

POLICE DEPARTMENT		Modified	FY 03	Variance	%	S's
Revenue Source		Budget	Recognized		Recognized	Recognized
						FY 2002
0501	Pistol	1,300,000	583,710	(716,290)	44.9%	606,915
0611	Forfeited Property Through Seizure	300,000	730,029	430,029	243.3%	480,064
0615	Administrative Surcharge	0	25,475	25,475	--	0
0704	Recvry Prior Yr Appr	300,000	1,209,406	909,406	403.1%	425,453
0790	Investment Income	0	17,330	17,330	--	65
0801	Misc Receipts	110,500	70,923	(39,577)	64.2%	52,266
0808	Fees	422,600	129,459	(293,141)	30.6%	135,640
0887	Parking Meters-Fees	0	30,726	30,726	--	0
1108	Interfund Revenue From Pdd	3,437,797	0	(3,437,797)	0.0%	0
7800	Interdepartmental Revenues	300,000	3,750	(296,250)	1.3%	19,949
7803	Stop Dwi Grant Revenues	0	0	0	--	74,805
9814	Ambulance Fees	8,234,900	5,966,063	(2,268,837)	72.4%	706,063
9817	Detective Div Fees	20,000	11,625	(8,375)	58.1%	10,675
9820	Games Of Chance	5,000	784	(4,216)	15.7%	2,027
9872	Voluntary Fingerprint Card Fee	75,000	64,966	(10,034)	86.6%	55,905
9885	Enhanced 911 - Villages	0	0	0	--	29,585
Sub-Total	Non-Tax Sources	14,505,797	8,844,246	(5,661,551)	61.0%	2,599,412
0901	Federal Reimbursed Expend	346,000	194,273	(151,727)	56.1%	11,515
0919	Fema Reimbursement	0	0	0	--	235,001
1078	NYS Pass Thru Federal Funds	0	0	0	--	(1,373)
Sub-Total	Federal Aid	346,000	194,273	(151,727)	56.1%	245,143
1001	State Reimbursed Expend	0	589,435	589,435	--	0
Sub-Total	State Aid	0	589,435	589,435	--	0
1201	Tax Levy Collections	252,173,389	252,173,389	0	100.0%	225,364,308
Sub-Total	Property Tax	252,173,389	252,173,389	0	100.0%	225,364,308
1103	Motor Vehicle Registration	6,200,000	3,286,180	(2,913,820)	53.0%	2,802,274
E911	Emergency Phone Surcharge	5,250,000	1,301,752	(3,948,248)	24.8%	1,283,530
E912	Cell Phone E911 Surcharge	0	499,410	499,410	--	0
Sub-Total	Other Taxes	11,450,000	5,087,342	(6,362,658)	44.4%	4,085,804
Total	POLICE DEPARTMENT	278,475,186	266,888,685	(11,586,501)	95.8%	232,294,667

Department of Social Services

At mid-year, it appears that the Department of Social Services is operating comfortably within budget. Current staffing levels, with 60 full-time vacancies, would generate a surplus of approximately \$5 million, and expenses associated with the direct assistance programs (Medicaid, TANF/Safety Net, Day Care, and PINS), are projected to finish the year \$15 million under budget. Since the amount of State and Federal aid received is a reimbursement for expenditures, the lower than anticipated costs will result in a revenue budget deficit of approximately \$6 million. The net result of FY 03 operations would therefore be a \$14 million surplus.

However, the department will utilize at least \$10 million of this projected surplus to address the large number of pending Medicaid applications. This backlog is the result of expanded New York State programs and eligibility, and the retirement of key personnel last year in the area of Medicaid enrollment processing. The normal level of pending applications is about 3,000. The current backlog is about 10,000. The department plans to address 3,000 of these this year, at a cost of approximately \$3,333 each in Medicaid expense. The remaining backlog will be reduced to 3,000 in 2004. As a basis for comparison, in May of this year Suffolk County had a backlog of applications registered but not processed of 7,500.

Medicaid is projected by DSS to come in \$10.8 million under budget, part of which results from not having processed the backlog of applications. Additional savings, not included in this amount, will come from the 2.95% increase in the Federal Medicaid matching rate, known as FMAP. This funding, intended for state fiscal relief, was included in the "Jobs and Growth Tax Relief Reconciliation Act of 2003," and covers the 15-month period from April 1, 2003 through June 30, 2004. The County will receive approximately \$9 million in the current fiscal year, and \$6 million in 2004. The \$9 million in 2003 would be partially offset by a \$2 million decrease in revenue received for overburden aid. An additional benefit of expediting the processing of the backlog will be that the Federal share would be paid at the higher FMAP rate.

Another possible pickup, not included in current projections, would be the State's forgiving of prior year Medicaid advances made to the County in the amount of \$15.3 million. This statewide budgetary relief, endorsed by the Governor, the Assembly, and the Senate is still awaiting enactment in Albany.

As fiscally positive as the department's operations appear at mid-year, there are some clouds gathering on the horizon. Caseloads are rising in Day Care, TANF, and Safety Net. The Day Care program is also facing a rate hike for providers as of the first of October, anticipated to be approximately 23%. Medicaid is expected to experience another double-digit increase in 2004. Enrollment in the Family Health Plus program, which appears as a Medicaid expense, grew an alarming 500% since July 2002. Eligible individuals are enrolled in a managed care plan, for which the County pays a capitation fee. The local share paid for the month of July 2003 was \$738,877.

**Nassau County
FY 2003 2nd Quarter Report**

SS SOCIAL SERVICES

10 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	4,543,912	1,960,255	2,108,235	2,583,657	43%	(147,980)	-7.0%
BB Equipment	5,000	0	0	5,000	0%	0	--
DD General Expenses	301,455	108,125	28,853	193,330	36%	79,272	274.7%
DE Contractual Services	1,442,688	928,034	156,306	514,654	64%	771,728	493.7%
HH Interfund Charges	595,000	0	70	595,000	0%	(70)	-100.0%
10 Total	6,888,055	2,996,414	2,293,464	3,891,641	44%	702,950	30.7%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	96	96	81	98
Part-time	0	1	1	1

**Nassau County
FY 2003 2nd Quarter Report**

20 PUBLIC FINANCIAL ASSISTANCE

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	23,342,397	10,400,748	11,967,795	12,941,649	45%	(1,567,047)	-13.1%
BB Equipment	55,970	33,008	7,765	22,962	59%	25,243	325.1%
DD General Expenses	465,650	302,722	198,754	162,928	65%	103,968	52.3%
DE Contractual Services	9,109,564	5,154,219	4,333,650	3,955,345	57%	820,569	18.9%
HH Interfund Charges	1,412,304	210,310	(31,465)	1,201,994	15%	241,775	-768.4%
20 Total	34,385,885	16,101,007	16,476,499	18,284,878	47%	(375,492)	-2.3%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	474	546	440	527
Part-time	0	10	16	10

30 DIVISION OF SERVICES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	15,061,986	6,731,130	6,895,199	8,330,856	45%	(164,069)	-2.4%
DD General Expenses	360,100	148,654	109,672	211,446	41%	38,982	35.5%
DE Contractual Services	167,040	100,000	100,000	67,040	60%	0	0.0%
HH Interfund Charges	999,375	0	0	999,375	0%	0	--
30 Total	16,588,501	6,979,784	7,104,871	9,608,717	42%	(125,087)	-1.8%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	266	276	247	266
Part-time	0	36	47	31

**Nassau County
FY 2003 2nd Quarter Report**

51 NC JUVENILE DETENTION CENTER

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	2,650,438	1,151,691	1,102,786	1,498,747	43%	48,905	4.4%
BB Equipment	64,000	10,670	4,109	53,330	17%	6,561	159.7%
CC Materials & Supplies	28,000	10,979	12,626	17,021	39%	(1,647)	-13.0%
DD General Expenses	62,000	22,596	35,011	39,404	36%	(12,415)	-35.5%
DE Contractual Services	725,100	533,497	672,066	191,603	74%	(138,569)	-20.6%
DF Utility Costs	88,000	21,981	18,837	66,019	25%	3,144	16.7%
HH Interfund Charges	300,000	43,217	50,449	256,783	14%	(7,232)	-14.3%
51 Total	3,917,538	1,794,631	1,895,884	2,122,907	46%	(101,253)	-5.3%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	44	46	46	44
Part-time	0	29	32	32

52 REAL ESTATE EXPENSE

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
DD General Expenses	10,000	2,746	(1,188)	7,254	27%	3,934	-331.1%
52 Total	10,000	2,746	(1,188)	7,254	27%	3,934	-331.1%

**Nassau County
FY 2003 2nd Quarter Report**

53 EDUC HANDICAPPED CHILDREN

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	10,000,000	7,220,947	8,061,673	2,779,053	72%	(840,726)	-10.4%
53 Total	10,000,000	7,220,947	8,061,673	2,779,053	72%	(840,726)	-10.4%

55 FOOD STAMP PROGRAM

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	5,000	2,244	0	2,756	45%	2,244	--
55 Total	5,000	2,244	0	2,756	45%	2,244	--

60 AID TO DEPENDENT CHILDREN

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	22,920,000	11,526,645	10,776,338	11,393,355	50%	750,307	7.0%
WW Emergency Vendor Payments	5,000,000	1,647,869	2,071,243	3,352,131	33%	(423,374)	-20.4%
60 Total	27,920,000	13,174,514	12,847,581	14,745,486	47%	326,933	2.5%

**Nassau County
FY 2003 2nd Quarter Report**

61 HOME RELIEF

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	13,500,000	6,355,999	6,081,744	7,144,001	47%	274,255	4.5%
WW Emergency Vendor Payments	2,000,000	382,797	339,782	1,617,203	19%	43,015	12.7%
61 Total	15,500,000	6,738,796	6,421,526	8,761,204	43%	317,270	4.9%

62 CHILDREN IN INSTITUTIONS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	19,750,000	14,106,000	13,047,147	5,644,000	71%	1,058,853	8.1%
62 Total	19,750,000	14,106,000	13,047,147	5,644,000	71%	1,058,853	8.1%

63 CHILDREN IN FOSTER HOMES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	1,210,000	409,774	451,670	800,226	34%	(41,896)	-9.3%
TT Purchased Services	5,000	0	0	5,000	0%	0	--
WW Emergency Vendor Payments	189,000	106,401	76,076	82,599	56%	30,325	39.9%
63 Total	1,404,000	516,175	527,746	887,825	37%	(11,571)	-2.2%

**Nassau County
FY 2003 2nd Quarter Report**

65 JUVENILE DELINQUENTS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	8,200,000	4,764,682	4,456,076	3,435,318	58%	308,606	6.9%
65 Total	8,200,000	4,764,682	4,456,076	3,435,318	58%	308,606	6.9%

66 TRAINING SCHOOLS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	2,315,250	428,583	1,085,325	1,886,667	19%	(656,742)	-60.5%
66 Total	2,315,250	428,583	1,085,325	1,886,667	19%	(656,742)	-60.5%

68 CHILDREN IN INSTITUTIONS-4E

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	2,500,000	2,068,119	2,030,229	431,881	83%	37,890	1.9%
68 Total	2,500,000	2,068,119	2,030,229	431,881	83%	37,890	1.9%

**Nassau County
FY 2003 2nd Quarter Report**

69 CHILDREN IN FOSTER HOMES-4E

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	2,425,000	750,781	878,968	1,674,219	31%	(128,187)	-14.6%
WW Emergency Vendor Payments	490,000	240,230	209,453	249,770	49%	30,777	14.7%
69 Total	2,915,000	991,011	1,088,421	1,923,989	34%	(97,410)	-8.9%

70 SOCIAL SERVICES ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	4,250,000	1,932,031	1,729,630	2,317,969	45%	202,401	11.7%
70 Total	4,250,000	1,932,031	1,729,630	2,317,969	45%	202,401	11.7%

72 BURIALS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
WW Emergency Vendor Payments	325,000	101,250	135,589	223,750	31%	(34,339)	-25.3%
72 Total	325,000	101,250	135,589	223,750	31%	(34,339)	-25.3%

**Nassau County
FY 2003 2nd Quarter Report**

73 MEDICAID MMIS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
XX Medicaid	321,524,155	110,459,087	97,189,819	211,065,068	34%	13,269,268	13.7%
73 Total	321,524,155	110,459,087	97,189,819	211,065,068	34%	13,269,268	13.7%

75 HOME ENERGY ASSISTANCE PROGRAM

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
SS Recipient Grants	1,545,000	1,544,896	1,304,251	104	100%	240,645	18.5%
75 Total	1,545,000	1,544,896	1,304,251	104	100%	240,645	18.5%

76 TITLE XX

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
TT Purchased Services	40,420,000	31,133,293	27,957,080	9,286,707	77%	3,176,213	11.4%
76 Total	40,420,000	31,133,293	27,957,080	9,286,707	77%	3,176,213	11.4%

**Nassau County
FY 2003 2nd Quarter Report**

SS SOCIAL SERVICES		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	45,598,733	20,243,824	22,074,015	25,354,909	44%	(1,830,191)	-8.3%
BB	Equipment	124,970	43,678	11,874	81,292	35%	31,804	267.8%
CC	Materials & Supplies	28,000	10,979	12,626	17,021	39%	(1,647)	-13.0%
DD	General Expenses	1,199,205	584,843	371,102	614,362	49%	213,741	57.6%
DE	Contractual Services	11,444,392	6,715,750	5,262,022	4,728,642	59%	1,453,728	27.6%
DF	Utility Costs	88,000	21,981	18,837	66,019	25%	3,144	16.7%
HH	Interfund Charges	3,306,679	253,527	19,054	3,053,152	8%	234,473	1230.6%
SS	Recipient Grants	45,855,000	22,522,370	21,222,601	23,332,630	49%	1,299,769	6.1%
TT	Purchased Services	40,425,000	31,133,293	27,957,080	9,291,707	77%	3,176,213	11.4%
WW	Emergency Vendor Payment	50,769,250	31,066,878	31,512,593	19,702,372	61%	(445,715)	-1.4%
XX	Medicaid	321,524,155	110,459,087	97,189,819	211,065,068	34%	13,269,268	13.7%
Department Total		520,363,384	223,056,210	205,651,623	297,307,174	43%	17,404,587	8.5%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	880	964	814	935
Part-time	0	76	96	74

2nd Quarter Revenue Comparison

SOCIAL SERVICES		Modified	FY 03	Variance	%	\$'s
Revenue Source		Budget	Recognized		Recognized	Recognized FY 2002
0704	Recvry Prior Yr Appr	0	521,706	521,706	--	253,432
070E	Comptroller's Office Audit Recoveries	0	80,575	80,575	--	0
0801	Misc Receipts	100	0	(100)	0.0%	0
0808	Fees	0	0	0	--	40,000

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

SOCIAL SERVICES		Modified	FY 03	Variance	%	\$'s
Revenue Source	Budget	Recognized		Recognized		Recognized
						FY 2002
0828	Other Welfare Rpts	6,565,400	1,355,262	(5,210,138)	20.6%	1,920,987
082X	Spousal Refusal Recoveries	200,000	10,028	(189,972)	5.0%	0
0888	Reimbursed Expenses	80,721,770	0	(80,721,770)	0.0%	0
9810	4D Child Support	600,000	277,028	(322,972)	46.2%	110,072
9882	Ss-County-Client Reimbursement	1,522,000	60,539	(1,461,461)	4.0%	343,468
Sub-Total	Non-Tax Sources	89,609,270	2,305,138	(87,304,132)	2.6%	2,667,959
0901	Federal Reimbursed Expend	33,217,133	8,644,733	(24,572,400)	26.0%	8,951,107
0906	A D C Assistance	54,970,000	3,303,283	(51,666,717)	6.0%	(1,520,024)
0913	Subsidized Adoptions	1,830,000	862,574	(967,426)	47.1%	677,630
0967	Title Ivd Social Svcs	3,750,000	1,181,917	(2,568,083)	31.5%	793,172
Sub-Total	Federal Aid	93,767,133	13,992,507	(79,774,626)	14.9%	8,901,885
1001	State Reimbursed Expend	52,368,467	(12,444,256)	(64,812,723)	-23.8%	(996,842)
1007	A D C Assistance	11,125,000	8,420,259	(2,704,741)	75.7%	10,137,034
1008	Home Relief	6,850,000	1,884,953	(4,965,047)	27.5%	1,677,058
1009	Children In Inst	7,187,500	(1,774,978)	(8,962,478)	-24.7%	7,669,946
1010	Children Foster Home	2,905,000	(1,532,075)	(4,437,075)	-52.7%	(1,266,609)
1012	Juv Delinquent Care	5,046,000	(2,083,915)	(7,129,915)	-41.3%	(2,768,943)
1018	Burials	75,000	1,151	(73,849)	1.5%	2,085
1019	Medical Assistance	2,000,000	0	(2,000,000)	0.0%	0
1053	Ed Of Hndepd Children	5,000,000	(92,266)	(5,092,266)	-1.8%	239,133
1067	Title Ivd Soc Svcs	350,000	(108,333)	(458,333)	-31.0%	82,703
Sub-Total	State Aid	92,906,967	(7,729,460)	(100,636,427)	-8.3%	14,775,565
Total	SOCIAL SERVICES	276,283,370	8,568,185	(267,715,185)	3.1%	26,345,409

Drug and Alcohol

A major 2003 initiative of the department was to close Topic House and Plainview Rehabilitation Center. The inpatient facilities closed on June 30, 2003, which was 3 months earlier than the original anticipated closing date of September 30, 2003. Since the FY 03 budget was created based on the assumption of the September 30th close date, year-end FY 03 expenses, net of revenue, will be positively impacted.

The case management team formed by the Administration successfully oversaw the transfer of all County inpatient residents into other residential treatment programs in surrounding counties. Since the centers have been closed, the next goal of the case management team is to screen incoming patients in need of inpatient care and when necessary find treatment centers in surrounding counties for each individual.

The staff that had been working at the Plainview Rehab center and Topic House is now re-deployed into other areas of the Drug and Alcohol department. The County employees replaced contract workers and the headcount for contract workers has been reduced from 115 employees at the beginning of the year to 51 at the end of June.

Salaries are currently producing a surplus of approximately \$700,000 resulting from the loss of 12 full-time positions. Such positions that have not been filled since last year include a Drug and Alcohol Commissioner, Deputy Drug and Alcohol Commissioner, 2 Accountant titles, Director of Topic House, Social Workers and various clerical positions.

The Administration cut the OTPS expense budget by a total of \$138,000 in building, materials and supplies and general expenses. In equipment \$3,300 has been removed, in materials and supplies \$86,000 and in general expenses \$49,000.

Costs for the food service contract and laundry expenses will be reduced in interfund charges due to the earlier closing of the Plainview Rehab Center and Topic House. The year-end projection should still be close to budget since at least \$3.8 million will be charged to interfund charges to cover grant fund salaries. In the past a budget appropriation had been created to cover the costs associated with grant fund salaries, the 2003 adopted budget was the first budget to include this expense.

Although a big portion (73%) of the contractual services budget has been utilized, the department believes they could still produce a small surplus by year-end due to the earlier closing of the inpatient facilities.

Medicaid receipts and lost and abandoned property are projected to exceed their budgets. In lost and abandoned property, the actual has already exceeded the budget by \$80,000. Medicaid Receipts should exceed budget by at least \$100,000.

State aid and patient receipts could fall short of their budgets. Patient receipts may be under by 50% (or \$150,000) from the budget due to the closing of inpatient facilities. State aid may be under by approximately \$900,000 due to the closings of the alcohol outpatient program and the elimination of two contract agencies.

**Nassau County
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DR DRUG & ALCOHOL

10 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	594,826	200,434	226,302	394,392	34%	(25,868)	-11.4%
CC Materials & Supplies	7,650	0	0	7,650	0%	0	--
DD General Expenses	19,170	199	2,284	18,971	1%	(2,085)	-91.3%
10 Total	621,646	200,633	228,586	421,013	32%	(27,953)	-12.2%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	9	9	5	6

40 CHEMICAL DEPENDENCY SERVICES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	2,718,802	1,153,332	1,301,402	1,565,470	42%	(148,070)	-11.4%
BB Equipment	7,000	324	216	6,676	5%	108	50.0%
CC Materials & Supplies	241,457	77,599	54,616	163,858	32%	22,983	42.1%
DD General Expenses	128,625	48,712	43,527	79,913	38%	5,185	11.9%
DE Contractual Services	6,661,756	4,880,809	5,401,444	1,780,947	73%	(520,635)	-9.6%
HH Interfund Charges	3,960,050	205,812	(1,294,012)	3,754,238	5%	1,499,824	-115.9%
40 Total	13,717,690	6,366,588	5,507,193	7,351,102	46%	859,395	15.6%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	33	34	25	34
Part-time	0	3	2	3

**Nassau County
FY 2003 2nd Quarter Report**

DR DRUG & ALCOHOL		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	3,313,628	1,353,766	1,527,704	1,959,862	41%	(173,938)	-11.4%
BB	Equipment	7,000	324	216	6,676	5%	108	50.0%
CC	Materials & Supplies	249,107	77,599	54,616	171,508	31%	22,983	42.1%
DD	General Expenses	147,795	48,911	45,811	98,884	33%	3,100	6.8%
DE	Contractual Services	6,661,756	4,880,809	5,401,444	1,780,947	73%	(520,635)	-9.6%
HH	Interfund Charges	3,960,050	205,812	(1,294,012)	3,754,238	5%	1,499,824	-115.9%
Department Total		14,339,336	6,567,221	5,735,779	7,772,115	46%	831,442	14.5%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	42	43	30	40
Part-time	0	3	2	3

2nd Quarter Revenue Comparison

DRUG & ALCOHOL		Modified	FY 03	Variance	%	\$'s
Revenue Source		Budget	Recognized		Recognized	Recognized FY 2002
0704	Recvry Prior Yr Appr	0	1	1	--	70,183
0722	Lost And Abandoned Property	10,000	89,286	79,286	892.9%	4,908
0801	Misc Receipts	0	6,485	6,485	--	0
0811	Patient Receipts	300,000	11,715	(288,285)	3.9%	50,793
7800	Interdepartmental Revenues	400,000	50,696	(349,304)	12.7%	92,206
9833	Medicaid Receipts	777,000	681,134	(95,866)	87.7%	603,347
Sub-Total	Non-Tax Sources	1,487,000	839,317	(647,683)	56.4%	821,437
1001	State Reimbursed Expend	2,375,000	(1,197,990)	(3,572,990)	-50.4%	3,844
Sub-Total	State Aid	2,375,000	(1,197,990)	(3,572,990)	-50.4%	3,844
Total	DRUG & ALCOHOL	3,862,000	(358,673)	(4,220,673)	-9.3%	825,281

Mental Health

Funding for the expense budget in Mental Health at midyear appears to be insufficient. The shortfall is due to higher than expected costs in the Preschool Special Education line. The three factors that have contributed to this greater expense are: an increase in the number of children in the program, a \$2 million retroactive agency rate hike that dates back to 1999 and 2000 and the rebidding of the transportation contract which could result in a double digit increase rather than the 4% which is in the current contract.

Mental Health's budget should have a surplus in revenue by the end of 2003. This is directly related to the increase in expenses in the Preschool Special Education line. State aid reimbursement will rise accordingly as expenses increase. In the chart on the following page the negative amounts shown in the revenue columns are a result of accruals that have been set up for 2002 anticipated revenue that has not been collected. When these funds are received in the third and fourth quarters of 2003, the revenue totals will begin to show positive values.

**Nassau County
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MH MENTAL HEALTH

10 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	1,131,639	585,511	559,838	546,128	52%	25,673	4.6%
CC Materials & Supplies	3,500	0	0	3,500	0%	0	--
DD General Expenses	621,550	308,173	127,900	313,377	50%	180,273	140.9%
DE Contractual Services	2,055,000	(896,153)	(284,846)	2,951,153	-44%	(611,307)	214.6%
HH Interfund Charges	40,000	3,750	3,075	36,250	9%	675	22.0%
10 Total	3,851,689	1,281	405,967	3,850,408	0%	(404,686)	-99.7%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	18	18	17	18

20 CONTRACTUAL SERVICES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
DE Contractual Services	4,011,100	1,618,271	2,204,092	2,392,829	40%	(585,821)	-26.6%
20 Total	4,011,100	1,618,271	2,204,092	2,392,829	40%	(585,821)	-26.6%

**Nassau County
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30 DIVISION OF DIRECT SERVICES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	112,625	51,002	61,320	61,623	45%	(10,318)	-16.8%
CC Materials & Supplies	2,000	0	0	2,000	0%	0	--
DD General Expenses	300	0	0	300	0%	0	--
DE Contractual Services	1,125,000	221,914	259,364	903,086	20%	(37,450)	-14.4%
30 Total	1,239,925	272,916	320,684	967,009	22%	(47,768)	-14.9%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	2	2	2	2

54 EDUCATION HANDICAPPED CHILDREN

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
54 Preschool Special Ed.	73,850,000	48,695,877	42,820,587	25,154,123	66%	5,875,290	13.7%
54 Total	73,850,000	48,695,877	42,820,587	25,154,123	66%	5,875,290	13.7%

**Nassau County
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MH MENTAL HEALTH		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	1,244,264	636,513	621,158	607,751	51%	15,355	2.5%
CC	Materials & Supplies	5,500	0	0	5,500	--	0	--
DD	General Expenses	621,850	308,173	127,900	313,677	50%	180,273	140.9%
DE	Contractual Services	7,191,100	944,032	2,178,610	6,247,068	13%	(1,234,578)	-56.7%
HH	Interfund Charges	40,000	3,750	3,075	36,250	9%	675	22.0%
54	Preschool Special Ed.	73,850,000	48,695,877	42,820,587	25,154,123	66%	5,875,290	13.7%
Department Total		82,952,714	50,588,345	45,751,330	32,364,369	61%	4,837,015	10.6%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	20	20	19	20

2nd Quarter Revenue Comparison

MENTAL HEALTH		Modified	FY 03	%	\$'s	
Revenue Source	Budget	Recognized	Variance	Recognized	Recognized FY 2002	
0704	Recvry Prior Yr Appr	400,000	16,837	(383,163)	4.2%	8,682
0719	Vendor Recoveries	0	105,021	105,021	--	9,610
0801	Misc Receipts	0	15	15	--	60
7800	Interdepartmental Revenues	1,364,000	0	(1,364,000)	0.0%	0
9833	Medicaid Receipts	1,076,000	(382,000)	(1,458,000)	-35.5%	(200,011)
Sub-Total Non-Tax Sources		2,840,000	(260,127)	(3,100,127)	-9.2%	(181,659)
1001	State Reimbursed Expend	4,292,097	(275,581)	(4,567,678)	-6.4%	(889,817)
1076	Pre-School 3-5 Yrs	41,203,750	(9,994,967)	(51,198,717)	-24.3%	(14,188,046)
Sub-Total State Aid		45,495,847	(10,270,548)	(55,766,395)	-22.6%	(15,077,863)
Total MENTAL HEALTH		48,335,847	(10,530,675)	(58,866,522)	-21.8%	(15,259,522)

Youth Board

The Youth Board was budgeted \$7.2 million for expenses in 2003. As of the end of June the department has expensed \$6.9 million or 97% of its allocated funds. This is largely due to the encumbrance of contractual expense that makes up 93% of the department's budget. Funding for miscellaneous contracts is used to finance special projects targeted to youth. This type of spending trend is consistent with the prior year. The remaining \$220,000 is set aside to cover the salaries of the 7 staff members. Salary expenses are projected to fall short by roughly \$20,000 due to unbudgeted termination pay of \$46,000 for two employees who left after the budget was submitted last year.

As of the end of June the department has collected 28% or \$627,000 of its budgeted revenues. Overall revenues for the Youth Board are projected to come in higher than the budget. This is due to unbudgeted cash recovery of \$611,000 the department will receive from funds encumbered in prior years and not used. This gain will be largely offset by unrealizable interdepartmental revenues budgeted at \$460,580. This amount was inserted into the Youth Board's budget by the Administration in correlation to a Department of Social Services expense. In 2002 the Youth Board performed services in conjunction with the Temporary Assistance for Needy Families program (TANF), which have since been discontinued. The department does not expect to receive the budgeted funds for those services this year.

**Nassau County
FY 2003 2nd Quarter Report**

YB NASSAU COUNTY YOUTH BOARD

10 YOUTH BOARD

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	508,872	305,752	372,362	203,120	60%	(66,610)	-17.9%
DD General Expenses	2,000	241	136	1,759	12%	105	77.2%
DE Contractual Services	6,690,230	6,674,229	6,610,230	16,001	100%	63,999	1.0%
10 Total	7,201,102	6,980,222	6,982,728	220,880	97%	(2,506)	0.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	7	8	7	9

2nd Quarter Revenue Comparison

NASSAU COUNTY YOUTH BOARD		Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
0701	Cash Recovery	0	23,255	23,255	--	23,427
7800	Interdepartmental Revenues	460,580	0	(460,580)	0.0%	0
Sub-Total Non-Tax Sources		460,580	23,255	(437,325)	5.0%	23,427
1001	State Reimbursed Expend	1,794,427	603,890	(1,190,537)	33.7%	642,014
Sub-Total State Aid		1,794,427	603,890	(1,190,537)	33.7%	642,014
Total	NASSAU COUNTY YOUTH BOARD	2,255,007	627,145	(1,627,862)	27.8%	665,441

Public Works:

Expenses

Salaries are currently over budget by \$1.2 million, which is due to additional seasonal employees that were hired during the summer months. The department is expected to be reimbursed \$800,000 from the Miscellaneous budget for the additional help, which will reduce the deficit to \$400,000. The seasonal employees were hired to fill labor positions to work on road maintenance and facilities management and to fill clerical positions to work in various Mineola divisional offices.

OTPS budgets will produce a surplus due to the OTPS freeze created by the Administration. Equipment has reduced by \$30,105, materials and supplies by \$60,000 and general expenses by \$1.1 million. The department believes they can function adequately after these expense reductions as long as no major emergency situations are to arise.

The budget for contractual services will be increased by \$7.9 million to cover costs associated with transferring Information Technology from Mineola to Bethpage. Of this total, \$3.9 million has already been granted for the design phase of the project and another \$4 million still needs to be approved for the construction. Therefore total year-end contractual service expense could cost approximately \$15.5 million.

Revenue

The department should be able to achieve the FY 03 revenue budget targets. State reimbursement has already exceeded the \$55,000 budget by \$316,000 due to 2002 expenses relating to the West Nile Virus Mosquito emergency. This brings the State aid actual to \$371,000.

The \$9.6 million in interdepartmental revenue is for utilities. This revenue was previously received by the General Services Division of the Parks Department.

**Nassau County
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PW PUBLIC WORKS DEPARTMENT

00 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	1,419,172	678,825	809,229	740,347	48%	(130,404)	-16.1%
BB Equipment	750	705	0	45	94%	705	--
CC Materials & Supplies	10,000	7,554	0	2,446	76%	7,554	--
DD General Expenses	20,560	4,298	1,981	16,262	21%	2,317	117.0%
DE Contractual Services	644,800	582,340	437,952	62,460	90%	144,388	33.0%
00 Total	2,095,282	1,273,722	1,249,162	821,560	61%	24,560	2.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	21	22	18	22
Seasonal	0	2	8	0

**Nassau County
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01 HIGHWAYS AND ENGINEERING

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	6,133,355	3,546,420	3,901,275	2,586,935	58%	(354,855)	-9.1%
BB Equipment	34,550	7,023	5,513	27,527	20%	1,510	27.4%
CC Materials & Supplies	315,800	176,421	84,394	139,379	56%	92,027	109.0%
DD General Expenses	67,170	4,066	4,957	63,104	6%	(891)	-18.0%
DE Contractual Services	3,492,750	3,290,823	2,247	201,927	94%	3,288,576	146354.1%
DF Utility Costs	1,322,000	426,655	433,183	895,345	32%	(6,528)	-1.5%
01 Total	11,365,625	7,451,408	4,431,569	3,914,217	66%	3,019,839	68.1%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	97	128	102	126
Part-time	0	2	1	2

**Nassau County
FY 2003 2nd Quarter Report**

02 ROADS & BRIDGE MAINTENANCE

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	7,215,057	4,405,884	5,041,836	2,809,173	61%	(635,952)	-12.6%
BB Equipment	71,965	49,605	0	22,360	69%	49,605	--
CC Materials & Supplies	507,745	325,115	72,590	182,630	64%	252,525	347.9%
DD General Expenses	103,200	88,173	201,437	15,027	85%	(113,264)	-56.2%
DE Contractual Services	397,000	272,633	216,387	124,367	69%	56,246	26.0%
DF Utility Costs	417,000	222,026	195,303	194,974	53%	26,723	13.7%
02 Total	8,711,967	5,363,436	5,727,553	3,348,531	62%	(364,117)	-6.4%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	144	236	166	206
Part-time	4	3	4	4
Seasonal	0	0	22	0

**Nassau County
FY 2003 2nd Quarter Report**

03 FIREMAN TRAINING REMEDIATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	155,570	76,560	74,811	79,010	49%	1,749	2.3%
BB Equipment	18,500	5,532	0	12,968	30%	5,532	--
CC Materials & Supplies	62,500	7,580	9,511	54,920	12%	(1,931)	-20.3%
DD General Expenses	13,670	1,400	863	12,270	10%	537	62.2%
DE Contractual Services	250,700	76,345	10,916	174,355	30%	65,429	599.4%
DF Utility Costs	520,200	112,655	39,839	407,545	22%	72,816	182.8%
HH Interfund Charges	40,000	0	0	40,000	0%	0	--
03 Total	1,061,140	280,072	135,940	781,068	26%	144,132	106.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	1	3	3	3

04 SNOW REMOVAL

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	800,000	530,710	0	269,290	66%	530,710	--
BB Equipment	10,000	8,041	0	1,959	80%	8,041	--
CC Materials & Supplies	500,000	494,218	0	5,782	99%	494,218	--
DD General Expenses	35,000	0	0	35,000	0%	0	--
DE Contractual Services	105,000	105,000	0	0	100%	105,000	--
04 Total	1,450,000	1,137,969	0	312,031	78%	1,137,969	--

**Nassau County
FY 2003 2nd Quarter Report**

05 BUILDINGS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	1,489,854	637,200	759,817	852,654	43%	(122,617)	-16.1%
BB Equipment	3,000	0	0	3,000	0%	0	--
CC Materials & Supplies	3,200	53	0	3,147	2%	53	--
DD General Expenses	13,544	2,370	3,267	11,174	17%	(897)	-27.5%
05 Total	1,509,598	639,623	763,084	869,975	42%	(123,461)	-16.2%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	21	25	19	24
Part-time	1	1	1	1

**Nassau County
FY 2003 2nd Quarter Report**

06 BUILDING MANAGEMENT

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	5,086,596	2,869,190	0	2,217,406	56%	2,869,190	--
BB Equipment	2,000	0	0	2,000	0%	0	--
CC Materials & Supplies	1,817,172	1,050,728	0	766,444	58%	1,050,728	--
DD General Expenses	20,500	6,178	0	14,322	30%	6,178	--
DE Contractual Services	1,749,515	426,387	0	1,323,128	24%	426,387	--
DF Utility Costs	14,282,828	8,876,160	0	5,406,668	62%	8,876,160	--
06 Total	22,958,611	13,228,643	0	9,729,968	58%	13,228,643	--

Comments

This was previously budgeted in General Services of the Parks department, which is why there is no prior year actual.

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	93	0	103	0
Part-time	0	0	2	0
seasonal	0	0	45	0

**Nassau County
FY 2003 2nd Quarter Report**

07 WATER SUPPLY

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	4,115,376	1,726,818	1,728,045	2,388,558	42%	(1,227)	-0.1%
BB Equipment	21,000	15,970	9,025	5,030	76%	6,945	77.0%
CC Materials & Supplies	27,800	20,988	5,549	6,812	75%	15,439	278.2%
DD General Expenses	15,350	7,440	7,897	7,910	48%	(457)	-5.8%
DE Contractual Services	949,700	333,450	33,255	616,250	35%	300,195	902.7%
DF Utility Costs	50,000	13,928	11,263	36,072	28%	2,665	23.7%
DG Various Direct Expenses	0	0	113,140	0	--	(113,140)	-100.0%
07 Total	5,179,226	2,118,594	1,908,174	3,060,632	41%	210,420	11.0%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	75	64	68	62
Part-time	1	1	1	1
Seasonal	0	0	2	0

**Nassau County
FY 2003 2nd Quarter Report**

08 SANITATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	3,575,219	1,378,949	1,480,088	2,196,270	39%	(101,139)	-6.8%
BB Equipment	800	0	163	800	0%	(163)	-100.0%
CC Materials & Supplies	4,180	0	0	4,180	0%	0	--
DD General Expenses	9,860	2,229	2,311	7,631	23%	(82)	-3.5%
DE Contractual Services	4,600	122	0	4,478	3%	122	--
08 Total	3,594,659	1,381,300	1,482,562	2,213,359	38%	(101,262)	-6.8%

<u>Headcount</u>	<u>FY 2003 Budget</u>	<u>Jan. 1, 2002</u>	<u>June 30, 2003</u>	<u>June 30, 2002</u>
Full-time	58	49	48	49

**Nassau County
FY 2003 2nd Quarter Report**

PW PUBLIC WORKS DEPARTMENT		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	29,990,199	15,850,556	13,795,101	14,139,643	53%	2,055,455	14.9%
BB	Equipment	162,565	86,876	14,701	75,689	53%	72,175	491.0%
CC	Materials & Supplies	3,248,397	2,082,657	172,044	1,165,740	64%	1,910,613	1110.5%
DD	General Expenses	298,854	116,154	222,713	182,700	39%	(106,559)	-47.8%
DE	Contractual Services	7,594,065	5,087,100	700,757	2,506,965	67%	4,386,343	625.9%
DF	Utility Costs	16,592,028	9,651,424	679,588	6,940,604	58%	8,971,836	1320.2%
DG	Various Direct Expenses	0	0	113,140	--	--	(113,140)	-100.0%
HH	Interfund Charges	40,000	0	0	40,000	--	0	--
Department Total		57,926,108	32,874,767	15,698,044	25,051,341	57%	17,176,723	109.4%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	510	527	527	492
Part-time	6	7	9	8
Seasonal	0	2	79	0

2nd Quarter Revenue Comparison

PUBLIC WORKS DEPARTMENT		Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
0504	Road Opening	180,000	93,343	(86,657)	51.9%	90,594
0505	Sewage Connections	100,000	49,816	(50,184)	49.8%	46,195
0507	Verification Of Permits/Connections	68,600	65,939	(2,661)	96.1%	42,530
0529	Traffic Signal Permits	0	36,000	36,000	--	0
0704	Recvry Prior Yr Appr	0	0	0	--	34,994
0801	Misc Receipts	1,621,600	317,219	(1,304,381)	19.6%	122,775

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

PUBLIC WORKS DEPARTMENT					\$'s
Revenue Source	Modified Budget	FY 03 Recognized	Variance	% Recognized	Recognized FY 2002
0808 Fees	6,000	100	(5,900)	1.7%	0
080A Subdivision Plan Revenue	0	35,400	35,400	--	0
080C Non-Storm Water Discharges	0	8,750	8,750	--	0
0815 Plans	0	19,930	19,930	--	4,300
0822 Waste Disposal	0	15	15	--	0
0888 Reimbursed Expenses	0	7,141	7,141	--	1,563
7800 Interdepartmental Revenues	9,621,000	0	(9,621,000)	0.0%	0
8800 Capital Backcharges	4,427,820	912,868	(3,514,952)	20.6%	0
9807 Rule Book Sales	0	1,120	1,120	--	730
9868 Subdivision Plan Review	0	9,500	9,500	--	7,400
9869 239-K Review	0	32,500	32,500	--	33,000
Sub-Total Non-Tax Sources	16,025,020	1,589,641	(14,435,379)	9.9%	384,081
1001 State Reimbursed Expend	55,000	370,927	315,927	674.4%	317,293
Sub-Total State Aid	55,000	370,927	315,927	674.4%	317,293
Total PUBLIC WORKS DEPARTMENT	16,080,020	1,960,568	(14,119,452)	12.2%	701,374

Department of Recreation, Parks and Museums

As of the end of the 2nd quarter it appears that the Parks Department will meet its budgeted targets for overall expenditures. Currently, the department's expenses are roughly \$600,000 less than at the same point last year. The major reason for the reduced expenditures is the reduction of 84 full-time positions and 33 part-time and seasonal positions, which have been eliminated since last June. The Parks department lost 47 employees to early retirement. An additional 40 full-time employees were transferred to the Police department when the security budget was moved out of the Parks department.

Compared to the budget there are 8 full-time positions and 61 part-time positions, which are vacant and will not be filled. The savings from these vacancies will be offset by the Administration's plan to hire seasonal employees. The Administration projects the year-end salary expenses to be slightly higher than budgeted. This is due to the plan to authorize the hiring of approximately 200-300 additional seasonal employees. In the past seasonals were hired with no termination date and many were allowed to remain on-board into the fall season after their services were no longer required. The Administration has recognized this problem and plans to maximize seasonal employees for specific periods of time, by implementing controls to limit cost.

Utility costs for 2003 were budgeted at \$3.2 million. At the end of June only \$927,000 (31%) was spent. Mid-way through the year it is obvious to the Administration that the allocated amounts were over projected. To make best use of the projected surplus excess funds were transferred to the equipment account to purchase new lawn mowers and other utilities to enhance golf operations. This is reflected in the high level of spending through the second quarter for equipment. Through June the department depleted 70% of its allocated resources for equipment.

As of June 30th the department collected \$49.2 million (80%) of the budgeted \$61.6 million in revenue. Although total collections are right at 80% mid-way through the year, revenues for the department are expected to miss budgeted targets. Of the revenue collected thus far \$43 million is from the property tax levy. The projected shortfall is largely due to non-tax sources. Golf related revenues, which include green fees, golf cart fees, the driving ranges and golf reservation fees, are down \$527,000 compared to the same point last year. The Administration feels the reduced revenue from golf operations is directly related to the snowy winter and rain-drenched spring. The outdoor recreational opportunities lost during the last two seasons cannot be recovered. Also factoring into the deficit is the loss of revenue from the Christopher Morley skating rink, which was open approximately a third of its 3-month operating year during the winter. The refrigeration system, which keeps the ice frozen was broken and went unfixed during the operating season.

**Nassau County
FY 2003 2nd Quarter Report**

COUNTY PARKS & RECREATION FUND

PK PARKS, RECREATION, & MUSEUMS

10 ADMINISTRATION

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	692,821	446,376	663,215	246,445	64%	(216,839)	-32.7%
BB Equipment	4,940	821	0	4,119	17%	821	--
CC Materials & Supplies	84,800	33,958	11,068	50,842	40%	22,890	206.8%
DD General Expenses	40,950	26,253	8,026	14,697	64%	18,227	227.1%
DE Contractual Services	135,000	1,013	47,500	133,987	1%	(46,487)	-97.9%
HH Interfund Charges	25,165,804	19,851	0	25,145,953	0%	19,851	--
10 Total	26,124,315	528,272	729,809	25,596,043	2%	(201,537)	-27.6%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	7	15	9	16
Part-time	2	4	2	4

**Nassau County
FY 2003 2nd Quarter Report**

15 SAFETY AND SECURITY

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	0	0	664,728	0	--	(664,728)	-100.0%
DD General Expenses	0	(39)	721	39	--	(760)	-105.4%
DE Contractual Services	0	(914)	4,000	914	--	(4,914)	-122.9%
15 Total	0	(953)	669,449	953	--	(670,402)	-100.1%

Comments

Expenses in this control center were transferred to the Police Department budget in FY 03.

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	0	29	0	29
Part-time	0	25	3	25
Seasonal	0	2	0	2

**Nassau County
FY 2003 2nd Quarter Report**

20 TECH SERVICE & GOLF

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	7,326,222	5,013,693	5,104,477	2,312,529	68%	(90,784)	-1.8%
BB Equipment	125,000	494	52,651	124,506	0%	(52,157)	-99.1%
CC Materials & Supplies	568,045	178,279	556,076	389,766	31%	(377,797)	-67.9%
DD General Expenses	965,980	470,570	710,835	495,410	49%	(240,265)	-33.8%
DE Contractual Services	661,000	287,973	376,614	373,027	44%	(88,641)	-23.5%
DF Utility Costs	3,020,091	926,543	848,744	2,093,548	31%	77,799	9.2%
20 Total	12,666,338	6,877,552	7,649,397	5,788,786	54%	(771,845)	-10.1%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	138	208	171	203
Part-time	87	92	83	66
Seasonal	118	157	221	224

**Nassau County
FY 2003 2nd Quarter Report**

30 RECREATION SERVICES

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	4,794,719	2,294,116	2,247,777	2,500,603	48%	46,339	2.1%
BB Equipment	24,750	11,599	11,948	13,151	47%	(349)	-2.9%
CC Materials & Supplies	83,300	43,152	48,701	40,148	52%	(5,549)	-11.4%
DD General Expenses	40,558	17,647	19,153	22,911	44%	(1,506)	-7.9%
DE Contractual Services	581,350	129,328	139,852	452,022	22%	(10,524)	-7.5%
30 Total	5,524,677	2,495,842	2,467,431	3,028,835	45%	28,411	1.2%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	50	63	49	63
Part-time	152	105	109	95
Seasonal	293	220	274	299

**Nassau County
FY 2003 2nd Quarter Report**

40 MUSEUMS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	2,745,190	1,450,021	1,469,530	1,295,169	53%	(19,509)	-1.3%
BB Equipment	22,000	1,945	2,075	20,055	9%	(130)	-6.3%
CC Materials & Supplies	32,200	10,279	10,726	21,921	32%	(447)	-4.2%
DD General Expenses	111,600	23,453	5,632	88,147	21%	17,821	316.4%
DE Contractual Services	950,304	650,410	700,000	299,894	68%	(49,590)	-7.1%
40 Total	3,861,294	2,136,108	2,187,963	1,725,186	55%	(51,855)	-2.4%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	40	47	43	45
Part-time	54	56	49	47
Seasonal	25	3	22	15

**Nassau County
FY 2003 2nd Quarter Report**

60 GOLF OPERATIONS

Object	Current Annual Budget	YTD Expenses	Prior YTD Actual	Budget - Actual	% Exp	2003 - 2002	% Change
AA Wages, Salaries & Fees	2,743,759	0	0	2,743,759	0%	0	--
BB Equipment	425,800	405,879	0	19,921	95%	405,879	--
CC Materials & Supplies	336,000	300,270	0	35,730	89%	300,270	--
DD General Expenses	255,000	243,771	0	11,229	96%	243,771	--
DE Contractual Services	140,000	129,647	0	10,353	93%	129,647	--
60 Total	3,900,559	1,079,567	0	2,820,992	28%	1,079,567	--

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	45	0	0	0
Part-time	12	0	0	0
Seasonal	55	0	0	0

**Nassau County
FY 2003 2nd Quarter Report**

PK PARKS, RECREATION, & MUSEUMS		Current	YTD	Prior YTD	Budget -			
Object	TOTAL	Annual Budget	Expenses	Actual	Actual	% Exp	2003 - 2002	% Change
AA	Wages, Salaries & Fees	18,302,711	9,204,206	10,149,727	9,098,505	50%	(945,521)	-9.3%
BB	Equipment	602,490	420,738	66,674	181,752	70%	354,064	531.0%
CC	Materials & Supplies	1,104,345	565,938	626,571	538,407	51%	(60,633)	-9.7%
DD	General Expenses	1,414,088	781,655	744,367	632,433	55%	37,288	5.0%
DE	Contractual Services	2,467,654	1,197,457	1,267,966	1,270,197	49%	(70,509)	-5.6%
DF	Utility Costs	3,020,091	926,543	848,744	2,093,548	31%	77,799	9.2%
HH	Interfund Charges	25,165,804	19,851	0	25,145,953	0%	19,851	--
Department Total		52,077,183	13,116,388	13,704,049	38,960,795	25%	(587,661)	-4.3%

Headcount	FY 2003 Budget	Jan. 1, 2002	June 30, 2003	June 30, 2002
Full-time	280	362	272	356
Part-time	307	282	246	237
Seasonal	491	382	518	542

2nd Quarter Revenue Comparison

PARKS, RECREATION, & MUSEUMS		Modified Budget	FY 03 Recognized	Variance	% Recognized	\$'s Recognized FY 2002
0704	Recvry Prior Yr Appr	112,000	80,670	(31,330)	72.0%	7,069
0707	Rent County Property	610,000	417,707	(192,293)	68.5%	311,218
0790	Investment Income	15,000	0	(15,000)	0.0%	0
0801	Misc Receipts	10,588,700	94,586	(10,494,114)	0.9%	91,409
0808	Fees	0	(1,500)	(1,500)	--	0
0809	Concessions	0	697,298	697,298	--	680,951
0823	Greens Fees	6,000,000	1,320,918	(4,679,082)	22.0%	1,684,761
0840	Swimming Pools	0	419,309	419,309	--	439,645

**Nassau County
FY 2003 2nd Quarter Report**

2nd Quarter Revenue Comparison

PARKS, RECREATION, & MUSEUMS						\$'s
Revenue Source	Modified Budget	FY 03 Recognized	Variance	% Recognized	Recognized FY 2002	
0841 Ice Rinks	0	213,736	213,736	--	243,359	
0842 Old Bethpage Historic Village	0	97,528	97,528	--	85,044	
0843 Museum Of Nat Histry	0	27,924	27,924	--	26,333	
0845 Rental Of Equipment	0	8,895	8,895	--	10,204	
0849 Rent Of Roller Skates	0	8,252	8,252	--	16,093	
0866 Marina Wantagh	0	263,256	263,256	--	238,482	
0877 Bailey-Arbortm Fees	0	2,119	2,119	--	1,978	
0879 Beach Parking	0	34,571	34,571	--	59,110	
0880 Cabana Rentals	0	816,225	816,225	--	803,425	
0881 Historical Museum	0	0	0	--	620	
0882 Sands Point Preserve	0	40,298	40,298	--	74,870	
0883 Miniature Golf	500,000	64,813	(435,187)	13.0%	64,913	
0886 Camping Fees	0	98,127	98,127	--	123,575	
0888 Reimbursed Expenses	0	14,626	14,626	--	9,149	
0894 Special Sports Prog	0	117,105	117,105	--	143,636	
9805 Leisure Pass Fee	0	208,380	208,380	--	234,075	
9828 Launching Ramps	0	35,960	35,960	--	36,020	
9829 Tennis Courts	0	6,917	6,917	--	9,698	
9830 Room Rentals	0	29,907	29,907	--	22,291	
9842 Picnic Reservation Permits	0	130,504	130,504	--	118,325	
9843 Swimming Programs	0	595	595	--	980	
9844 Athletic Field Fees / Charges	0	278,483	278,483	--	184,095	
9860 Golf Cart Fees	0	169,193	169,193	--	254,259	
9861 Driving Range Fees	300,000	263,554	(36,446)	87.9%	308,969	
9862 Alcohol Permits	0	14,735	14,735	--	16,975	
9864 Golf Reservation Fees	0	46,588	46,588	--	54,132	
9867 Film & Advert Activities	140,800	19,900	(120,900)	14.1%	29,920	
986A Batting Cage Fees	0	30,486	30,486	--	31,543	
Sub-Total Non-Tax Sources	18,266,500	6,071,665	(12,194,835)	33.2%	6,417,126	
1201 Tax Levy Collections	43,084,813	43,084,813	0	100.0%	0	
Sub-Total Property Tax	43,084,813	43,084,813	0	100.0%	0	
1192 Hotel/Motel Room Tax	325,000	39,899	(285,101)	12.3%	48,397	
Sub-Total Other Taxes	325,000	39,899	(285,101)	12.3%	48,397	
Total PARKS, RECREATION, & MUSEUMS	61,676,313	49,196,377	(12,479,936)	79.8%	6,465,523	