

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending August 31, 2012**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

**Office of Management and Budget  
Office of the County Executive  
September 21, 2012**

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## **EXECUTIVE SUMMARY**





## OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the August 2012 Financial Report. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Adopted Budget. During the 2012 Budget adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015. The County will remain in budgetary balance, the historical reporting mechanism, for the first three years of the 2012 – 2015 Multi-Year Financial Plan (MYP) despite unprecedented increases in employee pension and health insurance costs.

The County acknowledges that it continues to project a GAAP deficit (excluding other financing sources) in each year until 2015, and that the NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

The County has achieved savings from several significant initiatives in the first eight months of 2012. The successful bus public-private partnership with Veolia Transportation delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. Previously, the MTA did not achieve approximately 15% of scheduled bus service deployment, on a daily basis. Veolia Transportation has improved this deployment to 100% and has greatly improved on-time performance.

An additional successful initiative is the consolidation of police precincts from eight to four, projected to result in recurring annual savings of \$20 million. Highlights of the Police Precinct consolidation include:

- Maintaining all 177 patrol cars in their current neighborhoods;
- Assigning 48 more police officers to patrol positions for a total of 88 more officers assigned to patrol since 2010; and
- Redistributing administrative workload more evenly among four new precincts.

Together these two initiatives save County taxpayers in excess of \$50 million annually and lead to structural balance.

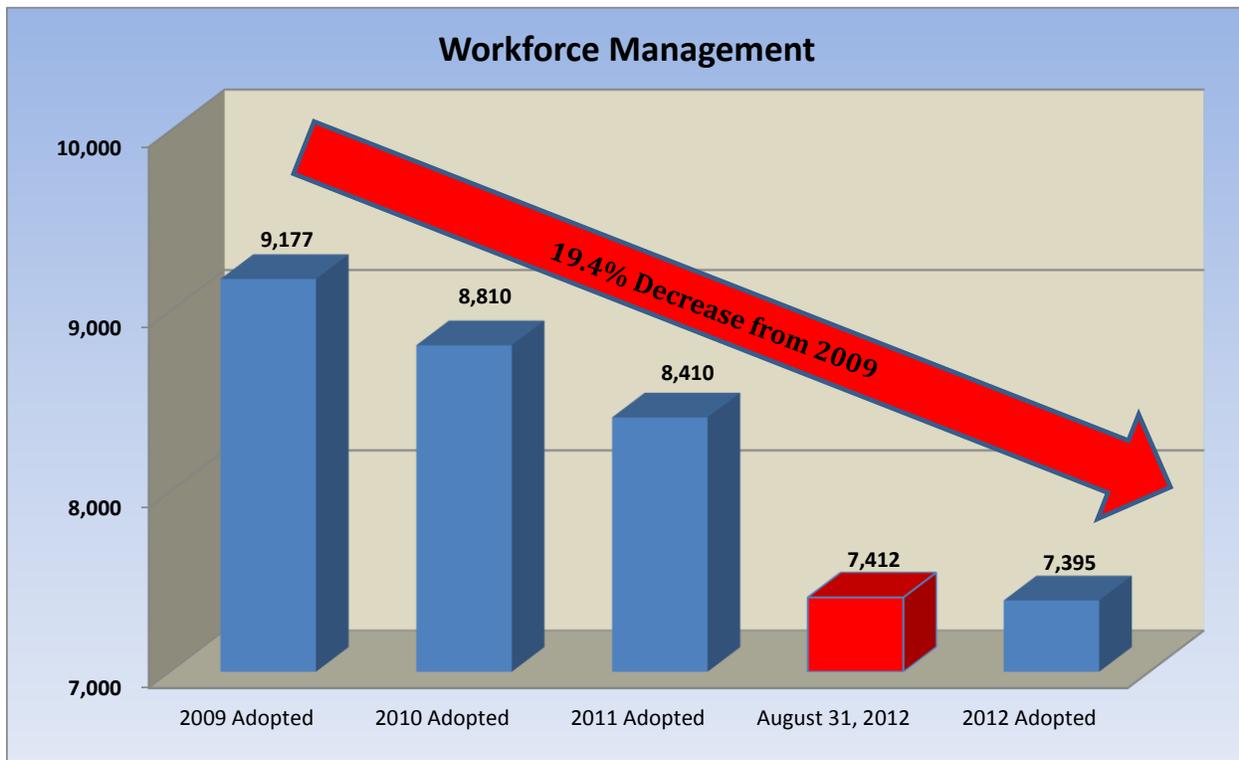
As noted by Grant Thornton LLP, a financial advisory firm retained by NIFA, the inherited collective bargaining agreements "provide for an unsustainable level of compensation and



benefits.” Grant Thornton has called for major changes to the current labor agreements including “across the board contributions by employees for health and retirement benefits” and “across the board reductions to paid leave.” Since assuming office, County Executive Mangano has called on labor unions for concessions to address these rapidly escalating costs; however, to date, the unions have not offered the requisite concessions necessary to bring the County’s total compensation costs down to the level needed to achieve structural balance.

Absent these labor concessions, the County has substantially reduced the workforce through layoffs, voluntary separation incentives and attrition. The County will continue to reduce its labor force to the lowest levels in Nassau County’s history, below the Adopted Budget level of 7,395 positions, as part of a plan to achieve recurring savings of \$150 million.

The full-time headcount for the major funds at the end of August 2012 was 7,412 positions compared to 7,861 at the end of December 2011, representing a reduction of 449 positions. The headcount will continue to decrease as a result of the recent CSEA Voluntary Separation Incentive Program (VSIP), COBA VSIP, layoffs, and attrition. The County headcount is projected to be below the Adopted Budget of 7,395 positions by December 31, 2012. If achieved, it would represent a decrease nearly 20% when compared to the number of positions in the 2009 Adopted Budget.



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The County is projecting a deficit of \$21.4 million, on a budgetary basis, without any corrective actions. It should be noted that this projection assumes that the Minority of the County Legislature will not provide the necessary votes to allow bonding of \$17.2 million for tax certiorari payments, despite NIFA approving transitional financing as part of the 2012 Adopted Budget. In the Statement of the Directors of the Nassau County Interim Finance Authority in Connection with Their Conditional Approval of Nassau County's Multi-Year Plan for FY 2012-2015 was the following:

*transitional borrowing to help close the gap is reasonably necessary to avoid a shutdown of County government services and, concomitantly, a potentially unreasonable burden on the citizens and workforce.*

Currently, the Administration has developed numerous initiatives and is in the process of implementing them. The value of the actions listed below represents savings that will be achieved in 2012. For many of the actions, the savings will be greater on an annualized basis.

Gap Prior to Corrective Actions (\$'s in millions)	(21.4)
Close out of Capital Projects	19.0
Additional Labor Savings	2.6
Cancellation of Health & Human Services Contracts	2.6
Bonding of Terminal Leave for Police Long-term Disability Retirements	2.3
Police Precincts/Separation Incentive - Additional Attrition	1.5
Correctional Center Overtime Management	1.0
Police & Correction Officers Long-term Disability Retirements	1.0
<b>Surplus After Corrective Actions</b>	<b>8.6</b>

Contained within this document is a status report for each initiative. We have identified the steps that have been taken and the steps that remain to fully implement each initiative. In addition, we have indicated the projected savings for this fiscal year, as well as the projected annual savings in the out-years.

### **Additional Labor Savings**

The Administration prefers to achieve further savings through negotiations; however, if the required labor savings cannot be achieved by this method, the Administration will take the necessary steps to balance the budget on a budgetary basis.

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The fact that the County would still end the year with a GAAP deficit despite the actions listed above, illustrates not only the need to strictly manage headcount, but also achieve contractual labor savings.

Coupled with the previously stated initiatives, the Administration has developed a contingency plan (shown below) to balance the budget on a budgetary basis only and aid in replenishing the fund balance.

<b>Contingency Plan (\$'s in millions)</b>	<b>Annual Impact</b>
Elimination of LIRR Station Maintenance	28.1
Savings from UMS	7.0
OTPS reductions	5.0
Additional Sales Tax Growth	5.0



### EXPENDITURE RESULTS

#### Salaries, Wages & Fees

Projected Salaries Expense for 2012 for the five major funds is \$810.7 million, which is \$68.7 million more than the 2012 Modified Budget. Through August 31, the County has reduced costs while trying to achieve union concessions. This has required innovative management initiatives to reduce headcount without impacting the services provided to residents. The County has reduced the workforce through layoffs, voluntary separation incentives, and attrition.

#### Headcount

The full-time headcount for the major funds at the end of August 2012 was 7,412 positions compared to 7,861 at the end of December 2011, representing a reduction of 449 positions. The headcount will continue to decrease as a result of the recent CSEA and COBA Voluntary Separation Incentive Programs (VSIP), layoffs, and attrition. The headcount reductions represent a decrease of nearly 20% when compared to the number of positions in the 2009 Adopted Budget.

#### Overtime

Through August 31, 2012, the Police Department incurred approximately \$27.3 million in overtime expense, and OMB is projecting that the Police Department will end 2012 with \$48.0 million in overtime expense, which is consistent with 2011 year-end results. Through August 31, 2012, the Sheriff/Correctional Center incurred approximately \$9.3 million in overtime expense. This is a decrease of \$4.2 million when compared to August 2011. The projection for the year assumes that this level of savings will be sustained.

#### Employee Benefits

The 2012 Modified Budget for Employee Benefits (including Workers' Compensation) for the five major funds is \$486.6 million. This includes a variety of expenses such as pensions, employee and retiree health insurance, and workers' compensation. For 2012, Employee Benefits are projected to be \$465.4 million, a \$21.3 million savings from the 2012 Modified Budget. This is primarily attributable to a declining number of individuals on the health insurance rolls and lower than budgeted health insurance costs due to lower composite-based premium increases. Overall, the health insurance rolls have been reduced by approximately 500 members over the last year. See KPI Report #5 for more specifics on how the health insurance



rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

Risk Management and the Third Party Administrator (TPA) have been extremely effective in the implementation of Medical Treatment Guidelines by the Workers' Compensation Board. The County's TPA participated in the Pilot Program and has yielded significant savings over the last 18 months. Medical costs in non-catastrophic claims have contributed greatly to claim costs and required values as well as over-utilization. The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Denial of variances has demonstrated significant success in reducing medical costs.

### **Debt Service Costs (Principal & Interest)**

OMB projects Debt Service Costs to be \$128.9 million, \$34 million less than the \$162.9 million in the 2012 Modified Budget. This is primarily due to delayed borrowings, lower than anticipated borrowing amounts and lower coupons than projected on the Tax Anticipation Notes issued in December 2011, and General Obligation Bonds issued in April 2012.

### **Other Expense**

OMB projects Other Expense to be \$305.9 million, \$61.5 million less than the \$367.4 million in the 2012 Modified Budget. This is primarily due to lower than anticipated Tax Certiorari Settlements in 2012.

### **Recipient Grants**

OMB projects a surplus of approximately \$9.1 million when compared with the Modified Budget primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net Programs. Actual TANF and Safety Net caseloads are down when compared to last year (see KPI Report #6 for more specifics). In addition, expenses associated with the Emergency Hotel Placement Program budgeted in Recipient Grants are being charged to the Emergency Vendor Payment line.

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### **Purchased Services**

OMB projects Purchased Services on behalf of direct assistance recipients to be approximately \$7.6 million higher than the \$57.9 million in the 2012 Modified Budget primarily due to a higher than projected volume of day care cases. DSS is developing a plan to revise the family income eligibility level to be more in line with the rest of the State, which will reduce the County costs in the future.



### REVENUE RESULTS

#### Investment Income

OMB projects Investment Income to be \$1.2 million lower than the \$3.6 million in the 2012 Modified Budget primarily due to lower than anticipated interest rates.

#### Rents & Recoveries

OMB projects Rents & Recoveries to be \$22 million higher than the \$16.9 million in the 2012 Modified Budget primarily due to the cancellation of prior year encumbrances for Pre-school and Early Intervention in the Health Department as well as the sale of excess County-owned property.

#### Department Revenues

OMB projects Department Revenues to be \$11.8 million lower than the \$171.9 million in the 2012 Modified Budget. This is primarily due to a lower than anticipated number of housed Suffolk County Inmates at the correctional facility and lower fees in the Police Department primarily related to ambulance and tow truck services.

#### Capital Backcharges

Capital Backcharges for 2012 are projected to be \$2.0 million, a shortfall of \$7.9 million from the 2012 Modified Budget. This is primarily attributable to a change in accounting treatment for salaries charged to capital projects, a technological reduction in scope associated with a project, and a lack of available funds for capital projects in the Police Department. Each department will directly expense their time to the 2012 capital projects.

#### Debt Service from Capital

Debt Service from Capital for 2012 is projected to be \$74.4 million lower than the \$103.1 in the 2012 Modified Budget primarily due to lower than anticipated expenses (see Other Expense Explanation) and not receiving the necessary authorization to bond for Tax Certiorari Settlements.

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### **Federal Aid**

OMB projects Federal Aid for 2012 to be \$160.4 million, a \$9.4 million shortfall when compared with the 2012 Modified Budget of \$169.8 million. The decrease is primarily attributed to a lower than projected number of TANF caseloads, partially offset by Federal Capital Grant Funding for the Veolia contract.

### **State Aid**

OMB projects State Aid for 2012 to be \$234.2 million, a \$5.3 million shortfall when compared with the 2012 Modified Budget of \$239.5 million. The decrease is primarily attributable to lower spending on Pre-School and Early Intervention Programs and a reduction in the number of Safety Net Program caseloads. These shortfalls were partially offset by funds received from the State Transportation Operating Assistance Grant in connection with the County's bus transportation system.

### **Sales Tax**

OMB projects Sales Tax for 2012 to be \$1.081 billion as compared to the 2012 Modified Budget of \$1.056 billion. The surplus of \$25.0 million is primarily attributable to a higher rate of growth than previously anticipated.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	August Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	741,976,309	810,669,502	(68,693,193)	The Adopted Budget included \$132 million of savings. The administration through innovative management initiatives has reduced headcount through layoffs, voluntary separation incentives and attrition and it will continue to reduce cost throughout the year.
AB - FRINGE BENEFITS	456,248,036	437,960,544	18,287,492	A surplus is projected primarily due to lower projected health insurance costs due to lower rates and the continuing decrease in the number of individuals on the health insurance rolls, Medicare Part-D reimbursement offsets budgeted in revenue and lower pension expenses as the actual 2012 invoice was lower than the Adopted Budget.
AC - WORKERS COMPENSATION	30,399,332	27,399,332	3,000,000	A surplus is projected primarily due to cost containment services provided by the TPA (Third Party Administrator) as well as the implementation of Medical Treatment Guidelines by the Workers Compensation Board that scrutinizes authorization requests in terms of generally accepted standards of care.
BB - EQUIPMENT	1,516,728	1,541,728	(25,000)	
DD - GENERAL EXPENSES	30,746,756	30,689,556	57,200	
DE - CONTRACTUAL SERVICES	221,639,847	223,320,229	(1,680,382)	A shortfall is projected primarily due to the renegotiation of the Veolia contract at a higher rate as well as a delay in moving a nursing contract with NUHealth from the County to the NYS Department of Health, from April 2012 to 2013.
DF - UTILITY COSTS	37,624,375	36,547,193	1,077,182	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,356,917	22,506,379	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,328,992	(1,476,631)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	321,143,986	23,871,754	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue in the Debt Service Fund.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	104,947,496	50,488,564	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.
HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	19,332,746	0	
LB - TRANSF TO GENERAL FUND	698,200	698,200	0	
MM - MASS TRANSPORTATION	42,217,100	42,217,100	0	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSE	367,445,003	305,930,835	61,514,168	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 expense is \$16.5 million, which represents settlements that will not require legislative approval. The contingency portion of Other Expense will be used to offset expenses in other
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	167,975,000	5,000,000	A surplus is due primarily to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
SS - RECIPIENT GRANTS	74,200,000	65,100,000	9,100,000	A surplus is projected primarily as a result of a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classed to the Emergency Vendor Payment line.
TT - PURCHASED SERVICES	57,944,683	65,500,000	(7,555,317)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	61,026,000	3,370,824	A surplus is due to lower Foster Care payments.
XX - MEDICAID	248,838,445	248,838,445	0	
	3,314,403,043	3,184,078,802	130,324,241	

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## Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	August Projections	Variance	
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	11,386,732	(642,600)	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued than originally contemplated.
BD - FINES & FORFEITS	51,249,708	50,140,704	(1,109,004)	A deficit is projected primarily due to a lower number of summonses/tickets issued as well as lower than expected Red Light Camera Revenues and alarm permit fines.
BE - INVEST INCOME	3,626,400	2,379,784	(1,246,616)	A deficit is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	38,943,744	22,049,343	A surplus is projected primarily due to the cancellation of prior year encumbrances in the Health Department as well as the anticipated sale of the Ring Road property.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,678,154	(7,306,200)	A variance is projected primarily due to budgeted reimbursements for Medicare - Part D charges anticipated to offset Fringe Benefit expense and not be booked as revenue.
BH - DEPT REVENUES	171,941,513	160,121,820	(11,819,693)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated and lower ambulance and tow truck service revenues.
BI - CAP BACKCHARGES	9,887,864	2,000,000	(7,887,864)	A deficit is projected primarily due to a change in accounting treatment for salaries charged to capital projects as well as scaling down an Information Technology Project.
BJ - INTERDEPT REVENUES	155,436,060	104,947,496	(50,488,564)	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	0	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	28,740,000	(74,398,378)	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	321,143,986	(23,871,753)	A projected deficit reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	76,650,286	(7,854,707)	A projected deficit is due to lower than anticipated interfund revenues from Sewer & Storm Water Resource District and Environmental Bond Act funds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,796,830	161,370,111	(8,426,719)	A deficit is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families program (TANF) as well as lower reimbursements in connection with lower projected salary levels, partially offset by funding received from the Federal Capital Grant Fund.
IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	0	Reflects a transfer from the Police Department to the Budget Department in the General Fund to cover expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected surplus will be offset by Transfers to the General Fund.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,511,864	234,349,157	(5,162,707)	A deficit is projected primarily due to lower Pre-School and Early Intervention spending along with a decrease in the Social Service salary line and a reduction in the number of Safety Net program caseloads, partially offset by funds received from the State Transportation Operating Assistance Grant.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	995,830,302	25,027,627	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	805,727,826	1,396,268	A projected surplus is primarily due to taxes restored when new property owners were not eligible for the credits applied to prior owners' tax bills.
TO - OTB 5% TAX	3,229,600	3,229,600	0	
TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	27,776,000	0	
	3,314,403,043	3,162,712,565	(151,690,478)	

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**FISCAL 2012 MONTHLY FINANCIAL REPORT**

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**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2012 MONTHLY FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	741,976,309	577,233,317	810,669,502	(68,693,193)
	AB - FRINGE BENEFITS	456,248,036	323,408,266	437,960,544	18,287,492
	AC - WORKERS COMPENSATION	30,399,332	13,789,410	27,399,332	3,000,000
	BB - EQUIPMENT	1,516,728	614,163	1,541,728	(25,000)
	DD - GENERAL EXPENSES	30,746,756	19,552,782	30,689,556	57,200
	DE - CONTRACTUAL SERVICES	221,639,847	188,477,365	223,320,229	(1,680,382)
	DF - UTILITY COSTS	37,624,375	30,411,541	36,547,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	13,936,257	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
	MM - MASS TRANSPORTATION	42,217,100	6,693,754	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	367,445,003	(17,589,292)	305,930,835	61,514,168
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	134,176,305	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,200,000	42,448,265	65,100,000	9,100,000
	TT - PURCHASED SERVICES	57,944,683	52,461,399	65,500,000	(7,555,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	47,753,515	61,026,000	3,370,824
	XX - MEDICAID	248,838,445	167,392,692	248,838,445	0
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,813,951,243</b>	<b>1,692,677,359</b>	<b>2,757,987,320</b>	<b>55,963,923</b>
<b>Interdepartmental Transfers</b>		<b>500,451,800</b>	<b>58,933,886</b>	<b>426,091,482</b>	<b>74,360,318</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,314,403,043</b>	<b>1,751,611,245</b>	<b>3,184,078,802</b>	<b>130,324,241</b>
REV	BA - INT PENALTY ON TAX	28,500,000	20,657,970	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	8,669,238	11,386,732	(642,600)
	BD - FINES & FORFEITS	51,249,708	27,763,053	50,140,704	(1,109,004)
	BE - INVEST INCOME	3,626,400	889,285	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	29,657,981	38,943,744	22,049,343
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(64,515)	14,678,154	(7,306,200)
	BH - DEPT REVENUES	171,941,513	88,109,471	160,121,820	(11,819,693)
	BI - CAP BACKCHARGES	9,887,864	0	2,000,000	(7,887,864)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	0	28,740,000	(74,398,378)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	23,647,524	76,650,286	(7,854,707)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,796,830	27,647,848	161,370,111	(8,426,719)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,511,864	86,209,543	234,349,157	(5,162,707)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	412,655,007	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	49,630,209	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	805,727,826	805,727,826	1,396,268
	TO - OTB 5% TAX	3,229,600	1,892,967	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	16,885,872	27,776,000	0
<b>Revenues Including Interdepartmental Transfers</b>		<b>2,813,951,244</b>	<b>1,608,781,336</b>	<b>2,736,621,083</b>	<b>(77,330,161)</b>
<b>Interdepartmental Transfers</b>		<b>500,451,799</b>	<b>58,933,886</b>	<b>426,091,482</b>	<b>(74,360,317)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,314,403,043</b>	<b>1,667,715,223</b>	<b>3,162,712,565</b>	<b>(151,690,478)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>		<b>(21,366,237)</b>	

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## GENERAL FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	295,536,983	249,237,878	361,473,352	(65,936,369)
	AB - FRINGE BENEFITS	225,136,057	146,526,535	214,579,416	10,556,641
	AC - WORKERS COMPENSATION	19,614,935	8,856,687	17,114,935	2,500,000
	BB - EQUIPMENT	1,110,076	444,308	1,135,076	(25,000)
	DD - GENERAL EXPENSES	23,676,986	13,744,475	23,625,786	51,200
	DE - CONTRACTUAL SERVICES	209,675,862	177,703,412	211,008,229	(1,332,367)
	DF - UTILITY COSTS	33,927,375	28,155,892	32,850,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	24,036,383	55,575,741	25,244,282
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	13,936,257	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	MM - MASS TRANSPORTATION	42,217,100	6,693,754	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	133,801,994	(19,197,128)	76,031,994	57,770,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	134,176,305	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,200,000	42,448,265	65,100,000	9,100,000
	TT - PURCHASED SERVICES	57,944,683	52,461,399	65,500,000	(7,555,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	47,753,515	61,026,000	3,370,824
	XX - MEDICAID	248,838,445	167,392,692	248,838,445	0
<b>EXP Total</b>		<b>2,118,317,938</b>	<b>1,110,995,792</b>	<b>2,055,496,330</b>	<b>62,821,608</b>
REV	AA - OPENING FUND BALANCE	0	31,832,745	0	0
	BA - INT PENALTY ON TAX	28,500,000	20,657,970	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	5,786,038	7,658,232	(642,600)
	BD - FINES & FORFEITS	49,499,708	27,247,678	49,140,704	(359,004)
	BE - INVEST INCOME	3,331,500	853,063	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	29,471,547	38,571,838	21,877,437
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(64,515)	14,678,154	(3,821,300)
	BH - DEPT REVENUES	136,250,013	68,284,251	128,730,320	(7,519,693)
	BI - CAP BACKCHARGES	8,075,464	0	2,000,000	(6,075,464)
	BJ - INTERDEPT REVENUES	116,499,063	58,762,837	91,254,781	(25,244,282)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	0	18,071,000	(75,000,000)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	13,276,646	45,202,533	147
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	162,968,922	24,901,186	154,542,203	(8,426,719)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	238,732,864	85,982,375	233,570,157	(5,162,707)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	412,655,007	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	49,630,209	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,425,650	121,425,650	1,386,368
	TO - OTB 5% TAX	3,229,600	1,892,967	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,472,760	3,875,000	0
<b>REV Total</b>		<b>2,118,317,938</b>	<b>964,870,476</b>	<b>2,033,388,201</b>	<b>(84,929,737)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>		<b>(22,108,129)</b>	

# FISCAL 2012 MONTHLY FINANCIAL REPORT



DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	916,187	225,081,741	(2,862,595)
<b>EXP Total</b>		<b>385,093,644</b>	<b>75,510,442</b>	<b>353,968,659</b>	<b>31,124,985</b>
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	0	7,040,000	601,622
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	321,143,986	(23,871,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,621,365	(7,854,854)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,581,654	5,163,308	0
<b>REV Total</b>		<b>385,093,644</b>	<b>2,581,654</b>	<b>353,968,659</b>	<b>(31,124,985)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,020,615	7,176,161	10,464,193	(443,578)
	AB - FRINGE BENEFITS	4,334,258	3,159,047	4,322,008	12,250
	BB - EQUIPMENT	26,600	0	26,600	0
	DD - GENERAL EXPENSES	76,700	41,606	70,700	6,000
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	0
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	344,318	(5,605)
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	1,025,906	2,655,373	0
	LB - TRANSF TO GENERAL FUND	0	0	0	0
<b>EXP Total</b>		<b>21,727,359</b>	<b>15,553,838</b>	<b>22,158,292</b>	<b>(430,933)</b>
REV	BE - INVEST INCOME	6,200	0	20	(6,180)
	BF - RENTS & RECOVERIES	0	2,513	2,513	2,513
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	4,176,759	6,147,300	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	91,636	190,000	0
	TL - PROPERTY TAX	15,250,559	15,254,563	15,254,563	4,004
<b>REV Total</b>		<b>21,727,359</b>	<b>19,525,471</b>	<b>21,698,996</b>	<b>(28,363)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>		<b>(459,296)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Terminal Leave Expenses not provided for in the 2012 Adopted Budget.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	227,483,990	155,115,970	225,250,488	2,233,502
	AB - FRINGE BENEFITS	120,142,218	89,651,760	112,473,103	7,669,115
	AC - WORKERS COMPENSATION	7,264,619	3,265,747	6,764,619	500,000
	BB - EQUIPMENT	152,052	105,954	152,052	0
	DD - GENERAL EXPENSES	3,824,750	3,319,808	3,824,750	0
	DE - CONTRACTUAL SERVICES	834,900	707,555	834,900	0
	DF - UTILITY COSTS	1,239,200	948,356	1,239,200	0
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,474	(225,423)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	15,892,252	22,464,774	0
	OO - OTHER EXPENSE	9,393,618	519,507	3,047,100	6,346,518
<b>EXP Total</b>		<b>394,533,172</b>	<b>269,526,909</b>	<b>378,009,460</b>	<b>16,523,712</b>
REV	AA - FUND BALANCE	0	8,873,980	0	0
	BC - PERMITS & LICENSES	2,828,500	2,218,950	2,828,500	0
	BD - FINES & FORFEITS	1,750,000	515,375	1,000,000	(750,000)
	BE - INVEST INCOME	271,400	30,623	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	21,558	207,031	7,031
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	1,979,129	2,511,700	(2,400,000)
	BJ - INTERDEPT REVENUES	354,257	0	354,257	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	0	2,407,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	10,365,788	10,365,788	10,365,788	0
	TL - PROPERTY TAX	369,984,527	369,987,987	369,987,987	3,460
<b>REV Total</b>		<b>394,533,172</b>	<b>393,993,391</b>	<b>389,720,763</b>	<b>(4,812,409)</b>

**Surplus / (Deficit)**

**0**

**11,711,304**

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to officers retired under the Police Voluntary Incentive Separation Program (VSIP) offset by a higher projection in overtime expense estimated to be consistent with the prior year results, a portion of the liability associated with VSIP is being offset by a transfer from the Employee Benefit Accrued Liability Reserve Fund.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	HD - DEBT SERVICE CHARGEBACKS	The deficit is projected due to higher than budgeted debt service expenses in Police District Fund.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.
	BH - DEPT REVENUES	A shortfall is projected due to the cancellation of a service contract with Laurel Hollow and a delay in the Towing Franchise Initiative.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	Reflects a supplemental appropriation from the Employee Benefit Accrued Liability Reserve Fund to help cover the expenses associated with the Police Voluntary Separation Incentive Program.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	208,934,721	165,703,308	213,481,469	(4,546,748)
	AB - FRINGE BENEFITS	106,635,503	84,070,925	106,586,017	49,486
	AC - WORKERS COMPENSATION	3,519,778	1,666,976	3,519,778	0
	BB - EQUIPMENT	228,000	63,902	228,000	0
	DD - GENERAL EXPENSES	3,168,320	2,446,894	3,168,320	0
	DE - CONTRACTUAL SERVICES	6,853,985	5,915,279	7,202,000	(348,015)
	DF - UTILITY COSTS	2,457,800	1,307,292	2,457,800	0
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,082,869	(374,381)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	17,979,346	24,251,608	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
	OO - OTHER EXPENSE	2,030,245	172,143	1,770,000	260,245
<b>EXP Total</b>		<b>369,486,648</b>	<b>280,024,264</b>	<b>374,446,061</b>	<b>(4,959,413)</b>
REV	AA - OPENING FUND BALANCE	0	82	0	0
	BC - PERMITS & LICENSES	900,000	664,250	900,000	0
	BE - INVEST INCOME	17,300	5,598	10,400	(6,900)
	BF - RENTS & RECOVERIES	0	162,362	162,362	162,362
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	13,669,331	22,732,500	(1,900,000)
	BI - CAP BACKCHARGES	1,812,400	0	0	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	171,049	13,338,458	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	0	1,222,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	5,089	356,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	165,008	1,664,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	135,532	589,000	0
	TL - PROPERTY TAX	299,057,190	299,059,625	299,059,625	2,435
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	13,413,111	23,901,000	0
<b>REV Total</b>		<b>369,486,648</b>	<b>327,451,038</b>	<b>363,935,945</b>	<b>(5,550,703)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>		<b>(10,510,116)</b>	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is due to a higher projection in overtime expenses, estimated to be consistent with the prior year results and termination costs for officers on long-term disability that have been retired.
	DE - CONTRACTUAL SERVICES	A deficit is projected due to transfer of funds to Medical Examiner's office for evidence analysis.
	HD - DEBT SERVICE CHARGEBACKS	The deficit is projected due to higher than budgeted debt service expenses in Police Headquarter Fund.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
	LB - TRANSF TO GENERAL FUND	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department.
REV	BH - DEPT REVENUES	A deficit is projected due to lower than budgeted Ambulance Fees.
	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year encumbrances.
	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.
	BI - CAP BACKCHARGES	A shortfall is projected due to the lack of available funds for capital projects in the Police Department.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	0	0	25,244,282
<b>EXP Total</b>		<b>25,244,282</b>	<b>0</b>	<b>0</b>	<b>25,244,282</b>
REV	BJ - INTERDEPT REVENUES	25,244,282	0	0	(25,244,282)
<b>REV Total</b>		<b>25,244,282</b>	<b>0</b>	<b>0</b>	<b>(25,244,282)</b>
<b>Surplus/(Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	12,976,029	18,303,718	1,028,498
	AB - FRINGE BENEFITS	11,614,028	7,733,272	9,947,390	1,666,638
	BB - EQUIPMENT	323,900	58,952	323,900	0
	DD - GENERAL EXPENSES	13,540,674	9,625,013	14,540,674	(1,000,000)
	DE - CONTRACTUAL SERVICES	25,020,600	24,166,789	24,020,600	1,000,000
	DF - UTILITY COSTS	10,749,300	7,631,107	10,749,300	0
	FF - INTEREST	9,143,079	6,686,060	9,143,079	0
	GG - PRINCIPAL	16,677,500	12,151,403	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	0	32,215,588	4,505,123
	OO - OTHER EXPENSE	21,095,600	(425,000)	21,095,600	0
<b>EXP Total</b>		<b>164,217,608</b>	<b>80,603,624</b>	<b>157,017,349</b>	<b>7,200,259</b>
REV	BC - PERMITS & LICENSES	734,800	566,067	734,800	0
	BE - INVEST INCOME	1,141,500	145,964	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	66,998	66,998	(4,002)
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	1,207,546	18,900,000	(21,104,300)
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	46,994,181	100,872,046	0
<b>REV Total</b>		<b>145,889,940</b>	<b>51,232,150</b>	<b>123,821,670</b>	<b>(22,068,270)</b>
<b>Projected Deficit</b>		<b>(18,327,668)</b>	<b>(29,371,474)</b>	<b>(33,195,680)</b>	
	AA - FUND BALANCE	18,327,668	0	18,327,668	
<b>Adjusted Year End Results with Fund Balance Usage</b>		<b>0</b>	<b>0</b>	<b>(14,868,012)</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially offset by targeted backfills based on operational needs.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower rates than was used in the budget. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	15,300	0
<b>EXP Total</b>		<b>15,400</b>	<b>100</b>	<b>15,400</b>	<b>0</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,139,298	1,502,164	2,134,315	4,983
	DD - GENERAL EXPENSES	33,033	22,184	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
<b>EXP Total</b>		<b>2,184,581</b>	<b>1,524,349</b>	<b>2,179,598</b>	<b>4,983</b>
REV	BF - RENTS & RECOVERIES	0	22,414	22,414	22,414
<b>REV Total</b>		<b>0</b>	<b>22,414</b>	<b>22,414</b>	<b>22,414</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,640,975	6,739,658	9,597,646	43,329
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	193,342	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
<b>EXP Total</b>		<b>9,988,875</b>	<b>6,933,000</b>	<b>9,945,546</b>	<b>43,329</b>
REV	BH - DEPT REVENUES	100,400	47,591	100,400	0
	BI - CAP BACKCHARGES	155,300	0	0	(155,300)
<b>REV Total</b>		<b>255,700</b>	<b>47,591</b>	<b>100,400</b>	<b>(155,300)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,787,963	6,196,750	8,776,546	11,417
	BB - EQUIPMENT	15,000	840	15,000	0
	DD - GENERAL EXPENSES	427,400	411,448	427,400	0
	DE - CONTRACTUAL SERVICES	2,800,000	2,661,108	4,840,000	(2,040,000)
<b>EXP Total</b>		<b>12,030,363</b>	<b>9,270,146</b>	<b>14,058,946</b>	<b>(2,028,583)</b>
REV	BD - FINES & FORFEITS	590,000	241,806	590,000	0
	BF - RENTS & RECOVERIES	620,000	2,010,457	2,029,015	1,409,015
	BH - DEPT REVENUES	95,000	68,657	95,000	0
	BJ - INTERDEPT REVENUES	3,124,796	0	3,124,796	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	459,484	459,484	159,484
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	118,353	118,353	43,353
<b>REV Total</b>		<b>4,804,796</b>	<b>2,898,756</b>	<b>6,416,648</b>	<b>1,611,852</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to higher than anticipated costs for outside counsel.
REV	BF - RENTS & RECOVERIES	A surplus is projected due to settlements resulting from successful litigation.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	337,402	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	541,303	0	0
<b>EXP Total</b>		<b>0</b>	<b>878,540</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	139,323	0	0
<b>REV Total</b>		<b>0</b>	<b>139,323</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
	DD - GENERAL EXPENSES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
	DE - CONTRACTUAL SERVICES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>	<b>2012 Modified Budget</b>	<b>Current Obligation</b>	<b>August Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	2,754,399	286,188	2,748,067	6,332
	AB - FRINGE BENEFITS	27,306,963	1,288,018	27,306,963	0
	AC - WORKERS COMPENSATION	12,314,600	4,847,119	9,814,600	2,500,000
	BB - EQUIPMENT	0	0	0	0
	DD - GENERAL EXPENSES	60,500	54,700	60,500	0
	DE - CONTRACTUAL SERVICES	2,803,600	1,726,516	2,803,600	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	1,434,018	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	0	5,947,211	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	13,936,257	19,322,746	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	44,901,094	11,137,713	44,901,094	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>193,288,474</b>	<b>47,710,530</b>	<b>192,258,773</b>	<b>1,029,701</b>
	<b>30 - FISCAL ANALYSIS</b>				
	AA - SALARIES, WAGES & FEES	(72,102,385)	0	640,625	(72,743,010)
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(72,102,385)</b>	<b>0</b>	<b>640,625</b>	<b>(72,743,010)</b>
<b>EXP Total</b>		<b>121,186,089</b>	<b>47,710,530</b>	<b>192,899,398</b>	<b>(71,713,309)</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	BD - FINES & FORFEITS	2,850,000	736,946	2,850,000	0
	BF - RENTS & RECOVERIES	1,020,000	1,006,441	1,384,868	364,868
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	1,420,003	14,178,154	(932,800)
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	59,582,617	53,075,284	59,582,617	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	18,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	13,272,696	39,643,146	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	146,252	146,252	27,852
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,956,804	2,405,000	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	412,655,007	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	49,630,209	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,425,650	121,425,650	1,386,368
	TO - OTB 5% TAX	3,229,600	1,892,967	3,229,600	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>1,328,238,448</b>	<b>666,626,763</b>	<b>1,354,149,895</b>	<b>25,911,447</b>
	<b>20 - VERTICAL ADMINISTRATION</b>				
	BD - FINES & FORFEITS	0	82,766	0	0
	<b>20 - VERTICAL ADMINISTRATION Total</b>	<b>0</b>	<b>82,766</b>	<b>0</b>	<b>0</b>
<b>REV Total</b>		<b>1,328,238,448</b>	<b>666,709,529</b>	<b>1,354,149,895</b>	<b>25,911,447</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is currently projected in Control Center 10 primarily due to Terminal Leave Expenses not provided for in the
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than budgeted, this expense is also expected to be proportionately over budget.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of canceling prior year encumbrances.
	IF - INTERFD TSFS - INTERFUND TRANSFERS	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for the City of Glen Cove which was received after the adoption of the budget.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	1,186,975	1,630,963	59,577
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	14,700	8,238	13,500	1,200
<b>EXP Total</b>		<b>1,707,640</b>	<b>1,195,213</b>	<b>1,646,863</b>	<b>60,777</b>
REV	BC - PERMITS & LICENSES	2,922,307	2,262,144	2,772,307	(150,000)
	BD - FINES & FORFEITS	470,000	306,967	400,000	(70,000)
	BH - DEPT REVENUES	200	95	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
<b>REV Total</b>		<b>3,437,507</b>	<b>2,569,206</b>	<b>3,217,507</b>	<b>(220,000)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	120,612,010	79,843,481	120,018,203	593,807
	AC - WORKERS COMPENSATION	5,260,135	2,888,620	5,260,135	0
	BB - EQUIPMENT	41,700	10,118	66,700	(25,000)
	DD - GENERAL EXPENSES	3,018,000	2,179,624	2,943,000	75,000
	DE - CONTRACTUAL SERVICES	18,985,600	10,777,118	18,985,600	0
	DF - UTILITY COSTS	638,800	310,083	638,800	0
	HF - INTER-DEPARTMENTAL CHARGES	431,772	0	431,772	0
<b>EXP Total</b>		<b>148,988,017</b>	<b>96,009,044</b>	<b>148,344,210</b>	<b>643,807</b>
REV	BD - FINES & FORFEITS	20,000	6,565	20,000	0
	BF - RENTS & RECOVERIES	819,000	60,656	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	200,000	500,000	0
	BH - DEPT REVENUES	15,753,125	4,967,303	6,750,000	(9,003,125)
	BJ - INTERDEPT REVENUES	290,000	45,825	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	4,684,735	14,069,425	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	240,276	352,000	(20,000)
<b>REV Total</b>		<b>32,726,925</b>	<b>10,205,360</b>	<b>22,860,954</b>	<b>(9,865,971)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a lower than anticipated influx of Suffolk inmates.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower than anticipated influx of Federal inmates.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,713,129	1,197,544	1,717,073	(3,944)
	DD - GENERAL EXPENSES	80,000	54,388	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
<b>EXP Total</b>		<b>2,018,129</b>	<b>1,351,931</b>	<b>2,022,073</b>	<b>(3,944)</b>
REV	BF - RENTS & RECOVERIES	0	8,080	8,080	8,080
<b>REV Total</b>		<b>0</b>	<b>8,080</b>	<b>8,080</b>	<b>8,080</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,452,799	1,731,621	2,410,725	42,074
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,067,100	1,024,347	1,397,100	(330,000)
<b>EXP Total</b>		<b>3,520,899</b>	<b>2,755,968</b>	<b>3,808,825</b>	<b>(287,926)</b>
REV	BJ - INTERDEPT REVENUES	1,348,363	99,119	1,348,363	0
<b>REV Total</b>		<b>1,348,363</b>	<b>99,119</b>	<b>1,348,363</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,229,686	3,519,295	4,819,242	410,444
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	152,931	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	188,619	300,000	0
<b>EXP Total</b>		<b>5,879,686</b>	<b>3,860,846</b>	<b>5,469,242</b>	<b>410,444</b>
REV	BD - FINES & FORFEITS	200,000	72,476	200,000	0
	BH - DEPT REVENUES	23,952,000	15,574,374	24,202,000	250,000
<b>REV Total</b>		<b>24,152,000</b>	<b>15,646,850</b>	<b>24,402,000</b>	<b>250,000</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BH - DEPT REVENUES	A surplus is projected due to an increased trend of fees compared to 2011 actuals.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	4,184,971	6,011,828	398,461
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	75,000	39,000	75,000	0
	DE - CONTRACTUAL SERVICES	425,000	101,900	425,000	0
<b>EXP Total</b>		<b>6,915,289</b>	<b>4,325,871</b>	<b>6,516,828</b>	<b>398,461</b>
REV	BF - RENTS & RECOVERIES	250,000	3,771	250,009	9
	BH - DEPT REVENUES	16,300	13,860	16,516	216
<b>REV Total</b>		<b>266,300</b>	<b>17,631</b>	<b>266,525</b>	<b>225</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,206,199	2,955,433	4,126,894	79,305
	DD - GENERAL EXPENSES	327,400	176,477	327,400	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,554,599</b>	<b>3,131,909</b>	<b>4,475,294</b>	<b>79,305</b>
REV	BF - RENTS & RECOVERIES	138,961	26,942	138,961	0
	BH - DEPT REVENUES	612,000	122,992	612,000	0
<b>REV Total</b>		<b>750,961</b>	<b>149,934</b>	<b>750,961</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CT - COURTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	1,056,405	1,694,000	61,698
<b>EXP Total</b>		<b>1,755,698</b>	<b>1,056,405</b>	<b>1,694,000</b>	<b>61,698</b>
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	508,726	1,405,781	300,000
<b>REV Total</b>		<b>1,390,381</b>	<b>508,726</b>	<b>1,405,781</b>	<b>15,400</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,907,610	20,059,959	28,042,876	(135,266)
	BB - EQUIPMENT	75,500	22,788	75,500	0
	DD - GENERAL EXPENSES	1,002,300	498,547	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,057,500	663,894	1,057,500	0
<b>EXP Total</b>		<b>30,042,910</b>	<b>21,245,188</b>	<b>30,178,176</b>	<b>(135,266)</b>
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	52,932	273,057	23,057
	BH - DEPT REVENUES	12,000	16,421	16,421	4,421
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	12,722	34,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	62,793	62,793	23,393
<b>REV Total</b>		<b>702,254</b>	<b>149,868</b>	<b>758,125</b>	<b>55,871</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## DS - DEBT SERVICE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
<b>EXP Total</b>		<b>332,235,488</b>	<b>0</b>	<b>307,758,325</b>	<b>24,477,163</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	HD - DEBT SERVICE CHARGEBACKS	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue in the Debt Service Fund.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,889,931	8,372,512	15,821,182	68,749
	BB - EQUIPMENT	119,100	18,601	119,100	0
	DD - GENERAL EXPENSES	3,560,500	887,751	3,560,500	0
	DE - CONTRACTUAL SERVICES	1,046,500	195,997	1,046,500	0
<b>EXP Total</b>		<b>20,616,031</b>	<b>9,474,861</b>	<b>20,547,282</b>	<b>68,749</b>
REV	BF - RENTS & RECOVERIES	120,000	87,300	120,000	0
	BH - DEPT REVENUES	35,000	44,765	44,765	9,765
<b>REV Total</b>		<b>155,000</b>	<b>132,065</b>	<b>164,765</b>	<b>9,765</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,475	371,882	515,211	3,264
	DD - GENERAL EXPENSES	9,500	9,500	9,500	0
	DE - CONTRACTUAL SERVICES	100,000	94,300	100,000	0
<b>EXP Total</b>		<b>627,975</b>	<b>475,682</b>	<b>624,711</b>	<b>3,264</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	78,778	570,349	78,778
<b>REV Total</b>		<b>491,571</b>	<b>78,778</b>	<b>570,349</b>	<b>78,778</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	(2,406)	0	0
	AB - FRINGE BENEFITS	195,778,649	144,180,312	185,577,717	10,200,932
<b>EXP Total</b>		<b>195,778,649</b>	<b>144,177,906</b>	<b>185,577,717</b>	<b>10,200,932</b>
REV	BF - RENTS & RECOVERIES	0	6,640	6,640	6,640
	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
<b>REV Total</b>		<b>2,603,900</b>	<b>6,640</b>	<b>6,640</b>	<b>(2,597,260)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as a revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,101,902	9,897,025	13,859,521	242,381
	BB - EQUIPMENT	27,600	7,668	27,600	0
	DD - GENERAL EXPENSES	1,688,101	822,122	1,688,101	0
	DE - CONTRACTUAL SERVICES	548,000	368,503	548,000	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	3,864,622	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	134,176,305	167,975,000	5,000,000
<b>EXP Total</b>		<b>200,652,602</b>	<b>154,136,246</b>	<b>195,410,221</b>	<b>5,242,381</b>
REV	BC - PERMITS & LICENSES	4,085,925	3,231,625	4,085,925	0
	BD - FINES & FORFEITS	277,900	117,175	277,900	0
	BF - RENTS & RECOVERIES	807,300	13,136,962	13,136,962	12,329,662
	BH - DEPT REVENUES	11,429,450	5,042,656	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	3,950	477,787	147
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	28,328,962	90,331,780	(4,690,000)
<b>REV Total</b>		<b>112,099,995</b>	<b>49,861,331</b>	<b>119,739,804</b>	<b>7,639,809</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected primarily due to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year encumbrances for Early Intervention and Preschool Programs.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to lower spending resulting in lower reimbursements.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	720,700	257,771	472,057	248,643
	AB - FRINGE BENEFITS	248,750	1,908	736	248,014
	DD - GENERAL EXPENSES	12,400	2,000	12,400	0
	HF - INTER-DEPARTMENTAL CHARGES	229,707	145,302	229,707	0
<b>EXP Total</b>		<b>1,211,557</b>	<b>406,980</b>	<b>714,900</b>	<b>496,657</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	670,800	670,800
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>670,800</b>	<b>670,800</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
<b>EXP Total</b>		<b>0</b>	<b>71,439</b>	<b>0</b>	<b>0</b>
REV	BD - FINES & FORFEITS	0	10,982	0	0
<b>REV Total</b>		<b>0</b>	<b>10,982</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BD - FINES & FORFEITS	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	540,333	360,772	539,509	824
	DD - GENERAL EXPENSES	5,450	3,901	5,450	0
	DE - CONTRACTUAL SERVICES	11,600	10,050	11,600	0
<b>EXP Total</b>		<b>557,383</b>	<b>374,723</b>	<b>556,559</b>	<b>824</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,230,754	4,400,724	7,166,869	63,885
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	651,200	202,277	651,200	0
	DE - CONTRACTUAL SERVICES	29,672,618	26,094,937	29,672,618	0
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	2,212,854	4,216,267	0
<b>EXP Total</b>		<b>41,771,839</b>	<b>32,910,792</b>	<b>41,707,954</b>	<b>63,885</b>
REV	BD - FINES & FORFEITS	40,000	5,768	40,000	0
	BF - RENTS & RECOVERIES	0	175,454	315,482	315,482
	BH - DEPT REVENUES	16,800	187	187	(16,613)
	BJ - INTERDEPT REVENUES	18,818,511	267,750	469,758	(18,348,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	0	565,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,677,042	1,989,304	5,677,042	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	4,034,547	13,541,152	0
<b>REV Total</b>		<b>38,658,505</b>	<b>6,473,008</b>	<b>20,608,621</b>	<b>(18,049,884)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BJ - INTERDEPT REVENUES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,164,854	5,775,994	7,297,371	(132,517)
	DD - GENERAL EXPENSES	308,150	106,066	308,150	0
	DE - CONTRACTUAL SERVICES	8,609,797	5,776,537	8,609,797	0
	DF - UTILITY COSTS	4,245,500	2,192,247	3,868,318	377,182
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
<b>EXP Total</b>		<b>21,670,177</b>	<b>13,850,845</b>	<b>21,425,512</b>	<b>244,665</b>
REV	BF - RENTS & RECOVERIES	0	1,242	1,242	1,242
	BH - DEPT REVENUES	5,000	8,536	9,016	4,016
	BI - CAP BACKCHARGES	2,500,000	0	500,000	(2,000,000)
	BJ - INTERDEPT REVENUES	4,462,594	1,501,322	4,462,594	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	56,318	56,318	(377,182)
<b>REV Total</b>		<b>7,401,094</b>	<b>1,567,419</b>	<b>5,029,170</b>	<b>(2,371,924)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	A shortfall is projected due to a change in the scope of a Capital Project.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,588,656	3,827,947	5,730,415	858,241
	BB - EQUIPMENT	45,777	5,320	45,777	0
	DD - GENERAL EXPENSES	1,732,331	1,456,247	1,732,331	0
	DE - CONTRACTUAL SERVICES	1,228,274	1,186,570	1,163,274	65,000
<b>EXP Total</b>		<b>9,595,038</b>	<b>6,476,084</b>	<b>8,671,797</b>	<b>923,241</b>
REV	BF - RENTS & RECOVERIES	0	1	1	1
<b>REV Total</b>		<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	296,669	205,241	285,946	10,723
	DD - GENERAL EXPENSES	5,700	3,005	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(92,575)	407,900	0
<b>EXP Total</b>		<b>710,269</b>	<b>115,671</b>	<b>699,546</b>	<b>10,723</b>
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
<b>REV Total</b>		<b>0</b>	<b>69,577</b>	<b>69,577</b>	<b>69,577</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of canceling prior year encumbrances.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	456,025	307,185	454,149	1,876
	DD - GENERAL EXPENSES	6,000	3,406	6,000	0
	DE - CONTRACTUAL SERVICES	51,400	1,997	51,400	0
<b>EXP Total</b>		<b>513,425</b>	<b>312,588</b>	<b>511,549</b>	<b>1,876</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,993,041	4,014,462	6,034,726	(41,685)
	BB - EQUIPMENT	82,099	5,468	82,099	0
	DD - GENERAL EXPENSES	435,691	373,714	435,691	0
	DE - CONTRACTUAL SERVICES	57,160	52,285	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
<b>EXP Total</b>		<b>7,702,406</b>	<b>4,445,930</b>	<b>7,744,091</b>	<b>(41,685)</b>
REV	BF - RENTS & RECOVERIES	0	24,926	24,926	24,926
	BH - DEPT REVENUES	20,000	21,406	21,406	1,406
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	166,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	26	26
<b>REV Total</b>		<b>186,200</b>	<b>46,358</b>	<b>212,558</b>	<b>26,358</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	OO - OTHER EXPENSE	0	(605)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(2,809,459)</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	114,536	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
<b>REV Total</b>		<b>0</b>	<b>(1,569,982)</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	JA - CONTINGENCIES RESERVE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	OO - OTHER EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	BG - REVENUE OFFSET TO EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,354	362,295	512,380	5,974
	DD - GENERAL EXPENSES	9,000	2,369	9,000	0
	DE - CONTRACTUAL SERVICES	13,700	0	13,700	0
<b>EXP Total</b>		<b>541,054</b>	<b>364,664</b>	<b>535,080</b>	<b>5,974</b>
REV	BH - DEPT REVENUES	400,000	244,136	400,000	0
<b>REV Total</b>		<b>400,000</b>	<b>244,136</b>	<b>400,000</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,089,704	12,050,288	17,041,387	48,317
	BB - EQUIPMENT	30,900	7,034	30,900	0
	DD - GENERAL EXPENSES	319,800	146,457	319,800	0
	DE - CONTRACTUAL SERVICES	535,725	467,157	535,725	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	121,106	865,428	0
<b>EXP Total</b>		<b>18,842,057</b>	<b>12,792,492</b>	<b>18,793,740</b>	<b>48,317</b>
REV	BH - DEPT REVENUES	1,883,500	1,202,527	1,883,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	125,155	125,155	125,155
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	1,068,396	5,305,800	0
<b>REV Total</b>		<b>7,189,300</b>	<b>2,396,078</b>	<b>7,314,455</b>	<b>125,155</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	625,140	395,781	569,281	55,859
	DD - GENERAL EXPENSES	44,400	10,278	44,400	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
<b>EXP Total</b>		<b>692,040</b>	<b>406,060</b>	<b>636,181</b>	<b>55,859</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,567,466	10,621,603	13,567,878	(412)
	BB - EQUIPMENT	456,500	327,496	456,500	0
	DD - GENERAL EXPENSES	1,704,700	1,078,474	1,429,700	275,000
	DE - CONTRACTUAL SERVICES	3,100,200	4,669,930	3,375,200	(275,000)
	HF - INTER-DEPARTMENTAL CHARGES	80,000	0	80,000	0
<b>EXP Total</b>		<b>18,908,866</b>	<b>16,697,504</b>	<b>18,909,278</b>	<b>(412)</b>
REV	BF - RENTS & RECOVERIES	1,587,340	1,052,290	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	14,153,093	18,429,150	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	1,607,850	675,000	0
<b>REV Total</b>		<b>20,691,490</b>	<b>16,813,233</b>	<b>20,709,842</b>	<b>18,352</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	TX - SPECIAL TAXES - SPECIAL TAXES	Per Local Law 29-2000, all revenues resulting from the imposition of the Hotel Motel Tax are paid into the General Fund. The projected \$675,000 represents the percentage that according to the distribution formula of the Local Law should be paid to the promotion Agency which the County has contracted. This amount is offset in Contractual Expenses. The amount in the Current Obligation will be adjusted down at year end when funds are transferred to the Hotel Motel Grant accounts.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PL - PLANNING

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	91,333	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(4,442,357)</b>	<b>0</b>	<b>0</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	15,917	0	0
<b>REV Total</b>		<b>0</b>	<b>15,917</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.
	MM - MASS TRANSPORTATION	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to DPW by year end.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	961,211	712,257	952,676	8,535
	DD - GENERAL EXPENSES	17,500	8,971	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
<b>EXP Total</b>		<b>980,211</b>	<b>722,723</b>	<b>971,676</b>	<b>8,535</b>
REV	BF - RENTS & RECOVERIES	100,000	227,241	227,241	127,241
	BH - DEPT REVENUES	20,500	12,577	20,500	0
<b>REV Total</b>		<b>120,500</b>	<b>239,818</b>	<b>247,741</b>	<b>127,241</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,735,065	22,195,108	27,650,581	2,084,484
	AB - FRINGE BENEFITS	45,997	(108)	0	45,997
	AC - WORKERS COMPENSATION	2,040,200	1,120,948	2,040,200	0
	BB - EQUIPMENT	93,000	17,284	93,000	0
	DD - GENERAL EXPENSES	4,617,550	2,870,384	4,617,550	0
	DE - CONTRACTUAL SERVICES	6,804,117	5,173,959	6,755,367	48,750
	DF - UTILITY COSTS	29,042,575	25,653,112	28,342,575	700,000
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	10,763,628	13,480,936	0
<b>EXP Total</b>		<b>85,859,440</b>	<b>67,794,315</b>	<b>82,980,209</b>	<b>2,879,231</b>
REV	BC - PERMITS & LICENSES	1,292,600	292,269	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	0	195,579	195,580	195,580
	BH - DEPT REVENUES	1,779,000	806,602	1,779,000	0
	BI - CAP BACKCHARGES	5,420,164	0	1,500,000	(3,920,164)
	BJ - INTERDEPT REVENUES	8,154,796	1,286,757	8,103,639	(51,157)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	0	3,630,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,058,902	125,914	1,088,096	29,194
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	393,435	141,060	243,454	(149,981)
<b>REV Total</b>		<b>21,738,897</b>	<b>2,861,738</b>	<b>17,363,326</b>	<b>(4,375,571)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BC - PERMITS & LICENSES	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued by the department than originally contemplated.
	BI - CAP BACKCHARGES	A shortfall is projected due to a change in accounting methods for salaries charged to capital projects.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	678,642	343,149	572,581	106,061
	DD - GENERAL EXPENSES	115,700	61,370	85,700	30,000
	DE - CONTRACTUAL SERVICES	111,307,256	103,845,656	111,238,373	68,883
	MM - MASS TRANSPORTATION	42,217,100	11,227,444	42,217,100	0
	OO - OTHER EXPENSE	13,900,900	12,758,200	13,930,900	(30,000)
<b>EXP Total</b>		<b>168,219,598</b>	<b>128,235,819</b>	<b>168,044,654</b>	<b>174,944</b>
REV	BF - RENTS & RECOVERIES	10,981,800	10,556,279	17,572,034	6,590,234
	BH - DEPT REVENUES	45,601,256	13,845,061	45,532,373	(68,883)
	BJ - INTERDEPT REVENUES	11,868,200	2,404,615	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	0	720,400	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	8,984,000	0	9,357,000	373,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,804,000	28,215,500	56,431,000	(373,000)
<b>REV Total</b>		<b>134,959,656</b>	<b>55,021,454</b>	<b>141,481,007</b>	<b>6,521,351</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to the sale of the Ring Road property.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	718,052	452,648	647,827	70,225
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	14,141	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	42,797	125,000	0
<b>EXP Total</b>		<b>1,008,552</b>	<b>509,586</b>	<b>938,327</b>	<b>70,225</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## RS - RESERVES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
REV	BF - RENTS & RECOVERIES	0	181,270	0	0
<b>REV Total</b>		<b>0</b>	<b>181,270</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	310,950	206,122	300,954	9,996
	DD - GENERAL EXPENSES	2,800	1,180	2,800	0
	DE - CONTRACTUAL SERVICES	12,500	4,450	12,500	0
<b>EXP Total</b>		<b>326,250</b>	<b>211,752</b>	<b>316,254</b>	<b>9,996</b>
REV	BH - DEPT REVENUES	18,000	7,350	18,000	0
<b>REV Total</b>		<b>18,000</b>	<b>7,350</b>	<b>18,000</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	189,437	0	0
<b>EXP Total</b>		<b>0</b>	<b>189,437</b>	<b>0</b>	<b>0</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(15,608)	0	0
<b>REV Total</b>		<b>0</b>	<b>(15,608)</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	45,078,714	30,248,777	43,525,834	1,552,880
	BB - EQUIPMENT	24,000	4,518	24,000	0
	DD - GENERAL EXPENSES	982,700	521,926	982,700	0
	DE - CONTRACTUAL SERVICES	8,376,409	6,364,323	8,376,409	0
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	6,700,914	20,083,243	0
	SS - RECIPIENT GRANTS	74,200,000	42,448,265	65,100,000	9,100,000
	TT - PURCHASED SERVICES	57,944,683	52,461,399	65,500,000	(7,555,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	47,753,515	61,026,000	3,370,824
	XX - MEDICAID	248,838,445	167,392,692	248,838,445	0
<b>EXP Total</b>		<b>519,925,018</b>	<b>353,896,330</b>	<b>513,456,631</b>	<b>6,468,387</b>
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	11,131,184	16,000,000	1,298,768
	BJ - INTERDEPT REVENUES	100,600	82,132	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	17,278,533	123,015,000	(7,646,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	21,250,613	62,568,000	(590,116)
<b>REV Total</b>		<b>208,620,955</b>	<b>49,798,311</b>	<b>201,739,449</b>	<b>(6,881,506)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to a reduction in headcount and a grant award that allowed the department to transfer personnel to the Grant Fund.
	DE - CONTRACTUAL SERVICES	A shortfall is projected primarily due to the delay in transitioning from the County to the NYS Department of Health a nursing contract with the Nassau University Medical Center from April 2012 to 2013.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) and the Safety Net programs.
	TT - PURCHASED SERVICES	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower number of Safety Net program caseloads.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,143	1,516,477	2,118,483	2,660
	BB - EQUIPMENT	7,700	0	7,700	0
	DD - GENERAL EXPENSES	243,700	234,313	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	66,819	69,100	0
	OO - OTHER EXPENSE	75,000,000	(43,092,437)	17,200,000	57,800,000
<b>EXP Total</b>		<b>77,441,643</b>	<b>(41,274,828)</b>	<b>19,638,983</b>	<b>57,802,660</b>
REV	BA - INT PENALTY ON TAX	28,500,000	20,657,970	28,500,000	0
	BD - FINES & FORFEITS	20,000	6,186	20,000	0
	BE - INVEST INCOME	3,331,500	853,063	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	0	91,800	91,800	91,800
	BH - DEPT REVENUES	750,100	332,544	750,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	0	0	(75,000,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,864,911	3,200,000	0
<b>REV Total</b>		<b>110,801,600</b>	<b>23,806,473</b>	<b>34,872,764</b>	<b>(75,928,836)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	OO - OTHER EXPENSE	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 expense is \$17.2 million, which represents settlements that will not require legislative approval.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,924,789	2,015,757	2,899,543	25,246
	BB - EQUIPMENT	21,800	17,173	21,800	0
	DD - GENERAL EXPENSES	325,180	108,075	325,180	0
	DE - CONTRACTUAL SERVICES	10,899,656	8,718,304	10,099,656	800,000
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	287,668	25,244,282
<b>EXP Total</b>		<b>39,703,375</b>	<b>10,859,310</b>	<b>13,633,847</b>	<b>26,069,528</b>
REV	BD - FINES & FORFEITS	45,021,808	25,655,041	44,727,804	(294,004)
	BF - RENTS & RECOVERIES	0	162,879	162,879	162,879
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	0	(6,843,938)
<b>REV Total</b>		<b>51,865,746</b>	<b>25,818,256</b>	<b>44,891,019</b>	<b>(6,974,727)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A surplus is projected due to contract renegotiations that resulted in a decrease in the pricing structure of the Red Light Camera Program.
	HF - INTERDEPARTMENTAL CHARGES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.
REV	BD - FINES & FORFEITS	A deficit is projected due to a decline in the issuance of traffic and parking violations.
	BJ - INTERDEPARTMENTAL REVENUES	Local Law No. 7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provide all revenue under this law will be deposited into the General Fund.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	263,901	188,699	261,989	1,912
	DD - GENERAL EXPENSES	9,000	1,386	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	227,956	1,165,219	0
<b>EXP Total</b>		<b>1,438,820</b>	<b>418,041</b>	<b>1,436,908</b>	<b>1,912</b>
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,537,760	(434)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
<b>REV Total</b>		<b>1,571,094</b>	<b>0</b>	<b>1,570,660</b>	<b>(434)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	46,154	0	0
<b>EXP Total</b>		<b>0</b>	<b>46,154</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	706	0	0
<b>REV Total</b>		<b>0</b>	<b>706</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,376	(432,376)
<b>FCF Total</b>		<b>0</b>	<b>432,376</b>	<b>432,376</b>	<b>(432,376)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	112,169	107,503	(107,503)
	AS - ASSESSMENT DEPARTMENT	0	361,050	278,706	(278,706)
	AT - COUNTY ATTORNEY	0	368,048	350,799	(350,799)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	157,888	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	(1,582,016)	2,127,862	(2,127,862)
	CA - OFFICE OF CONSUMER AFFAIRS	0	30,502	21,768	(21,768)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,163,228	2,130,397	(2,130,397)
	CE - COUNTY EXECUTIVE	0	34,979	34,981	(34,981)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	108,287	104,468	(104,468)
	CL - COUNTY CLERK	0	118,399	39,241	(39,241)
	CO - COUNTY COMPTROLLER	0	244,826	214,289	(214,289)
	CS - CIVIL SERVICE	0	151,455	76,666	(76,666)
	DA - DISTRICT ATTORNEY	0	866,642	827,369	(827,369)
	EL - BOARD OF ELECTIONS	0	280,206	264,334	(264,334)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	0	659,766	412,356	(412,356)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	26,934	406,523	(406,523)
	IT - INFORMATION TECHNOLOGY	0	898,931	528,644	(528,644)
	LE - COUNTY LEGISLATURE	0	97,199	97,204	(97,204)
	LR - OFFICE OF LABOR RELATIONS	0	52,107	47,302	(47,302)
	ME - MEDICAL EXAMINER	0	300,294	283,446	(283,446)
	MI - MISCELLANEOUS	0	0	0	0
	PA - PUBLIC ADMINISTRATOR	0	43,959	43,960	(43,960)
	PB - PROBATION	0	1,158,182	690,516	(690,516)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	0	446,504	365,143	(365,143)
	PL - PLANNING	0	62,790	0	0
	PR - PURCHASING DEPARTMENT	0	92,614	78,648	(78,648)
	PW - PUBLIC WORKS DEPARTMENT	0	2,063,941	1,603,438	(1,603,438)
	RM - RECORDS MANAGEMENT	0	7,687	1,065	(1,065)
	SA - COORD AGENCY FOR SPANISH AMERICANS	0	3,221	3,222	(3,222)
	SC - SENIOR CITIZENS AFFAIRS	0	147,515	0	0
	SS - SOCIAL SERVICES	0	842,450	465,050	(465,050)
	TR - COUNTY TREASURER	0	219,227	179,012	(179,012)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	26,566	19,981	(19,981)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,639	(6,639)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
<b>GEN Total</b>		<b>0</b>	<b>10,691,724</b>	<b>11,819,774</b>	<b>(11,819,774)</b>
PDD	PD - POLICE DEPARTMENT	0	11,613,151	12,123,927	(12,123,927)
<b>PDD Total</b>		<b>0</b>	<b>11,613,151</b>	<b>12,123,927</b>	<b>(12,123,927)</b>
PDH	PD - POLICE DEPARTMENT	0	21,718,634	3,037,517	(3,037,517)
<b>PDH Total</b>		<b>0</b>	<b>21,718,634</b>	<b>3,037,517</b>	<b>(3,037,517)</b>
<b>Grand Total</b>		<b>0</b>	<b>44,455,886</b>	<b>27,413,594</b>	<b>(27,413,594)</b>

Note: The projected Terminal leave Expense of \$27.4 million is net of all bonding amounts. OMB is projecting \$10.4 million in PDD that is being funded by the Employee Benefits Accrued Liability Reserve Fund.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	1,151,718	1,734,300	15,000
<b>FCF Total</b>		<b>1,749,300</b>	<b>1,151,718</b>	<b>1,734,300</b>	<b>15,000</b>
GEN	AS - ASSESSMENT DEPARTMENT	0	199	195	(195)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	37,871	65,900	15,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	9,306,992	16,153,356	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	73,365	30,737	(21,737)
	CL - COUNTY CLERK	65,000	0	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	805	21,900	40,000
	DA - DISTRICT ATTORNEY	714,000	510,797	364,000	350,000
	EL - BOARD OF ELECTIONS	34,500	123	34,500	0
	EM - EMERGENCY MANAGEMENT	0	21,005	7,845	(7,845)
	HE - HEALTH DEPARTMENT	273,800	177,905	273,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1,316	2,200	0
	IT - INFORMATION TECHNOLOGY	57,200	121,623	121,151	(63,951)
	ME - MEDICAL EXAMINER	33,700	42,928	53,721	(20,021)
	PA - PUBLIC ADMINISTRATOR	7,800	351	7,800	0
	PB - PROBATION	309,900	321,951	509,900	(200,000)
	PK - PARKS, RECREATION AND MUSEUMS	261,750	217,509	249,850	11,900
	PL - PLANNING	0	1,246	0	0
	PR - PURCHASING DEPARTMENT	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	1,416,179	1,325,174	(79,014)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	5,871	19,600	10,000
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,315,265	819,434	1,315,265	0
	TR - COUNTY TREASURER	52,300	3,896	42,300	10,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	38,995	51,496	0
<b>GEN Total</b>		<b>20,778,427</b>	<b>13,120,361</b>	<b>20,701,290</b>	<b>77,137</b>
PDD	PD - POLICE DEPARTMENT	19,038,462	13,312,951	25,000,000	(5,961,538)
<b>PDD Total</b>		<b>19,038,462</b>	<b>13,312,951</b>	<b>25,000,000</b>	<b>(5,961,538)</b>
PDH	PD - POLICE DEPARTMENT	2,961,538	13,971,275	23,000,000	(20,038,462)
<b>PDH Total</b>		<b>2,961,538</b>	<b>13,971,275</b>	<b>23,000,000</b>	<b>(20,038,462)</b>
<b>Grand Total</b>		<b>44,527,727</b>	<b>41,556,305</b>	<b>70,435,590</b>	<b>(25,907,863)</b>

Note: The Office of Management and Budget is projecting overtime for the Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies. Through August 31st, 2012, the Nassau County Sheriff/Correctional Center incurred approximately \$9.3 million in overtime expense. This is a decrease of \$4.2 million when compared to August 2011.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## 2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,326,162	39,352,766	(1,241,703)
<b>PDD Total</b>		<b>38,111,063</b>	<b>39,326,162</b>	<b>39,352,766</b>	<b>(1,241,703)</b>
PDH	FB - FRINGE BENEFIT	27,023,942	25,803,527	25,877,390	1,146,552
<b>PDH Total</b>		<b>27,023,942</b>	<b>25,803,527</b>	<b>25,877,390</b>	<b>1,146,552</b>
<b>Grand Total</b>		<b>65,135,005</b>	<b>65,129,689</b>	<b>65,230,156</b>	<b>(95,151)</b>

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	939,258	939,258	90,634
<b>FCF Total</b>		<b>1,029,892</b>	<b>939,258</b>	<b>939,258</b>	<b>90,634</b>
GEN	FB - FRINGE BENEFIT	44,835,897	39,684,574	39,657,701	5,178,196
<b>GEN Total</b>		<b>44,835,897</b>	<b>39,684,574</b>	<b>39,657,701</b>	<b>5,178,196</b>
PDD	FB - FRINGE BENEFIT	1,475,898	1,358,488	1,358,488	117,410
<b>PDD Total</b>		<b>1,475,898</b>	<b>1,358,488</b>	<b>1,358,488</b>	<b>117,410</b>
PDH	FB - FRINGE BENEFIT	5,494,028	5,537,759	5,537,759	(43,731)
<b>PDH Total</b>		<b>5,494,028</b>	<b>5,537,759</b>	<b>5,537,759</b>	<b>(43,731)</b>
<b>Grand Total</b>		<b>52,835,715</b>	<b>47,520,079</b>	<b>47,493,206</b>	<b>5,342,509</b>

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	1,010,891	1,519,000	(16,140)
<b>FCF Total</b>		<b>1,502,860</b>	<b>1,010,891</b>	<b>1,519,000</b>	<b>(16,140)</b>
GEN	CT - COURTS	48,412	23,906	48,000	412
	FB - FRINGE BENEFIT	73,179,195	41,935,198	63,259,000	9,920,195
<b>GEN Total</b>		<b>73,227,607</b>	<b>41,959,105</b>	<b>63,307,000</b>	<b>9,920,607</b>
PDD	FB - FRINGE BENEFIT	31,824,274	19,338,968	28,852,000	2,972,274
<b>PDD Total</b>		<b>31,824,274</b>	<b>19,338,968</b>	<b>28,852,000</b>	<b>2,972,274</b>
PDH	FB - FRINGE BENEFIT	25,194,702	16,953,550	25,285,000	(90,298)
<b>PDH Total</b>		<b>25,194,702</b>	<b>16,953,550</b>	<b>25,285,000</b>	<b>(90,298)</b>
<b>Grand Total</b>		<b>131,749,443</b>	<b>79,262,515</b>	<b>118,963,000</b>	<b>12,786,443</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	August Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	566,396	863,000	298,386
<b>FCF Total</b>		<b>1,161,386</b>	<b>566,396</b>	<b>863,000</b>	<b>298,386</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	10,356	21,636,612	0
	CT - COURTS	1,412,854	905,926	1,351,000	61,854
	FB - FRINGE BENEFIT	54,989,249	34,297,288	47,873,000	7,116,249
<b>GEN Total</b>		<b>78,038,715</b>	<b>35,213,570</b>	<b>70,860,612</b>	<b>7,178,103</b>
PDD	FB - FRINGE BENEFIT	28,063,966	16,313,879	24,540,000	3,523,966
<b>PDD Total</b>		<b>28,063,966</b>	<b>16,313,879</b>	<b>24,540,000</b>	<b>3,523,966</b>
PDH	FB - FRINGE BENEFIT	37,791,904	22,218,114	33,433,000	4,358,904
<b>PDH Total</b>		<b>37,791,904</b>	<b>22,218,114</b>	<b>33,433,000</b>	<b>4,358,904</b>
<b>Grand Total</b>		<b>145,055,971</b>	<b>74,311,959</b>	<b>129,696,612</b>	<b>15,359,359</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 OO - OTHER EXPENSES

FUND	SUBJECT	2012 Modified Budget	Current Obligation	August Projections	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	916,187	7,040,000	(2,804,800)
	88989 - NIFA SET-ASIDES	217,983,946	0	218,041,741	(57,795)
<b>DSV Total</b>		<b>222,219,146</b>	<b>916,187</b>	<b>225,081,741</b>	<b>(2,862,595)</b>
GEN	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	58,686	58,686	58,686	0
	66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	0
	67967 - BAR ASSN NC PUB DFDR	6,574,300	2,850,235	6,574,300	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	(25,000)	25,000	0
	70970 - RESIDENT TUITION	4,180,000	(555,243)	4,180,000	0
	7097F - FIT RESIDENT TUITION	7,480,000	150,931	7,480,000	0
	87985 - OTHER PAYMENTS	0	660,859	0	0
	87987 - OTHER SUITS & DAMAGES	95,035,000	(42,999,569)	37,235,000	57,800,000
	8798B - ATTORNEY FEES	0	846,248	0	0
	93993 - INSURANCE ON BLDGS	532,100	531,124	532,100	0
	94994 - RENT	13,855,900	12,758,200	13,855,900	0
	97998 - CONTINGENCY RESERVE	1,463,272	0	0	1,463,272
<b>GEN Total</b>		<b>135,295,266</b>	<b>(19,707,520)</b>	<b>76,031,994</b>	<b>59,263,272</b>
PDD	87985 - OTHER PAYMENTS	0	46,788	0	0
	87987 - OTHER SUITS & DAMAGES	3,047,100	52,719	3,047,100	0
	8798B - ATTORNEY FEES	0	60,000	0	0
	97998 - CONTINGENCY RESERVE	13,414,516	0	0	13,414,516
<b>PDD Total</b>		<b>16,461,616</b>	<b>159,507</b>	<b>3,047,100</b>	<b>13,414,516</b>
PDH	87985 - OTHER PAYMENTS	0	19,877	0	0
	87987 - OTHER SUITS & DAMAGES	1,770,000	24,765	1,770,000	0
	97998 - CONTINGENCY RESERVE	10,091,202	0	0	10,091,202
<b>PDH Total</b>		<b>11,861,202</b>	<b>44,643</b>	<b>1,770,000</b>	<b>10,091,202</b>
<b>Grand Total</b>		<b>385,837,230</b>	<b>(18,587,184)</b>	<b>305,930,835</b>	<b>79,906,395</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	87 - OTHER SUITS & DAMAGES	Included in the projection amount for Other Suits & Damages in the General Fund is \$16.5 million in expenses related to Tax Certiorari Settlements. The entire \$57.8 million favorable variance for this line item is related to these settlements, as the budget assumed an expense amount of \$75 million for this.

## **SMART GOVERNMENT INITIATIVES**



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## FISCAL 2012 MONTHLY FINANCIAL REPORT

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The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. A total of four initiatives are expected to yield approximately \$19.2 million in savings this year.

### 2012 Smart Government Initiatives

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Separation Incentive	\$ 12,000,000	\$ 13,500,000	\$ 25,400,000
	Removal of 20 Police Officers from Long-Term Disability	\$ 623,470	\$ 774,070	\$ 1,786,200
Sheriff's Department	Removal of Employees from Payroll to Disability	\$ 660,171	\$ 966,248	\$ 2,440,943
	Overtime Management Initiative	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000
<b>Total</b>		<b>\$ 16,283,641</b>	<b>\$ 19,240,318</b>	<b>\$ 33,627,143</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2012

**Initiative:** Separation Incentive  
**Source:** Police Department  
**Owner:** Thomas Krumpter  
**Department:** Police Department

Projection	FY12	Annual
<b>Original</b>	\$17,300,000	\$20,000,000
<b>Achieved</b>	\$12,000,000	\$19,400,000
<b>Additional</b>	\$1,500,000	\$6,000,000

#### Description:

The Police Department has developed a progressive plan to realign the current precinct and detective structure without reducing the number of police officers on patrol. The Police Department estimates that this plan can yield an annual savings of approximately \$25.4 million.

#### Implementation:

In order to maximize the savings, the County has offered a separation incentive to the Police Benevolent Association Inc., Detectives' Association Inc., and the Superior Officers Association Inc. The precinct plan is based on the elimination of 87 positions. Further attrition is expected throughout the year for additional savings. After conducting a needs assessment, the department will decide on promotions and the need for a recruiting class later this year.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		Apr-12
Implementation	Mar-12		Apr-12

#### Progress Report

There were 98 officers who took part in the Voluntary Separation Plan offered, 94 of which have already retired and are off the payroll. The remaining 4 officers have chosen to defer their retirements, 1 of which retired in June 2012 and is now off the payroll and 3 will retire in September 2012. The 2<sup>nd</sup> and 8<sup>th</sup> precincts have been merged on May 2<sup>nd</sup> creating a new 2<sup>nd</sup> precinct, the 3<sup>rd</sup> and 6<sup>th</sup> precincts have been merged on July 1<sup>st</sup> creating a new 3<sup>rd</sup> precinct, the 4<sup>th</sup> and 5<sup>th</sup> precincts will merge on September 1<sup>st</sup> creating a new 4<sup>th</sup> precinct and the 1<sup>st</sup> and 7<sup>th</sup> precincts will merge on November 1<sup>st</sup> creating a new 1<sup>st</sup> precinct.

#### 2012 Annual Impact

The value of the removal of employees from payroll resulting from the incentive will generate \$13.5 million in savings. \$12.0 million in salary savings will be generated from the 98 retirements and an additional \$1.5 million in further attrition savings is expected to be realized by the end of the year.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2012

**Initiative:** Remove 20 Police Officers from Long-Term Disability  
**Source:** Police Department  
**Owner:** Thomas Krumpster  
**Department:** Police Department

Projection	FY12	Annual
<b>Original</b>	\$1,500,000	\$2,500,000
<b>Achieved</b>	\$623,470	\$1,042,000
<b>Additional</b>	\$150,600	\$744,200

**Description:**

Twenty (20) Police Officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and thus unable to perform the full duties of their positions.

**Implementation:**

The Nassau County Police Department has requested assistance and intervention from the New York State Comptroller.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Letter to Comptroller	Jan-12	Feb-12	Mar-12
Implementation	Mar-12		May-12

**Progress Report**

The Police Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and starting to see results. Fifteen officers on Long-term Disability have retired because of this initiative. Since eight officers retired through the separation incentive, their savings are not reflected against this initiative. The achieved savings above reflects seven officers that did not retire through the incentive.

**2012 Annual Impact**

The value of the removal and transferral of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$1.5 million. Due to the delay in implementing this initiative, the savings in Fiscal Year 2012 is anticipated to be \$774,070.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2012

**Initiative:** Removal of Employees from Payroll to Disability  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12	Annual
<b>Original</b>	\$1,625,000	\$2,600,000
<b>Achieved</b>	\$660,171	\$962,379
<b>Additional</b>	\$306,077	\$1,478,564

**Description:**

Twenty-one (21) correction officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions. As of March 31, 2012 three additional officers have applied for a disability pension increasing the total to 24.

**Implementation:**

The Nassau County Sheriff's Department has forwarded a letter to the New York State Comptroller's Office requesting assistance in expediting the removal of employees from the County's payroll to a State disability pension.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation	Mar-12		

**Progress Report:**

The Corrections Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and has started to see some results. The department continues in its effort in achieving this initiative. As of July 31st, 11 employees have transitioned from payments to receiving a pension.

**2012 Annual Impact**

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.6 million. (\$86,000 salary + \$21,000 fringe = \$107,000 x 24).

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of August 31, 2012

**Initiative:** Overtime Management Initiative  
**Source:** Nassau County Sheriff's Department  
**Owner:** Sheriff Michael Sposato  
**Department:** Correctional Center

Projection	FY12	Annual Savings
<b>Original</b>	\$4,000,000	\$4,000,000
<b>Achieved</b>	\$3,000,000	\$3,000,000
<b>Additional</b>	\$1,000,000	\$1,000,000

**Description:**

The Sheriff has completed a comprehensive review of facility operations and staffing in an effort to reduce overtime costs within the Correctional Center. New practices and improved oversight efforts will play a major role in achieving this initiative.

**Implementation:**

The Sheriff has recognized the following actions in which strong managerial oversight will be utilized in achieving a reduction to overtime. These actions are: 1. Redeployment of functions; 2. Reduction of GML 207-c Expenses; 3. Hiring Part-Time Correctional Officers; and 4. Transportation and Court Reform.

Milestone	Original Date	Revised Date	Date Achieved
Operational Overview	Jan-12		
Implementation	Apr-12		

**Progress Report:**

As of August 31st, the overtime for the Office of the Sheriff/Correctional Center is \$9.3 million. This is approximately 31% lower than the August 2011 year to date amount of \$13.5 million resulting in an overtime improvement of \$4.2 million. Contributing factors are: redeployment of supervisors, reduction in training from 4 to 2 (required) days, 207-c status employees returning to work and shift changes in transporting inmates to court. Although there were approximately 50 employment inquiries for the hiring of part-time correctional officers, it has not yielded any applications to the Correctional Center at this time.

**2012 Annual Impact**

- The Sheriff's Department is estimating \$1.4 million in savings (\$86,000 salary x 20 positions = \$1.7 million discounted 20% for leave = \$1.375 million) in the redeployment of functions.
- Total savings in 2012 for the Reduction of GML 207-c is estimated to be at least \$500,000 and is expected to increase in subsequent years (OT rate \$62.34 hour x 8,000 hours or 1,000 eight hour shifts or 2.75 eight hour shifts per day = \$500,000)
- Total savings from the Transportation and Court Reform of \$2.3 million is anticipated from this initiative and is calculated as follows. Meal money expenses would be eliminated as this is only contractually required for corrections officers who work two or more hours past their allotted 8 hour shift (\$400,000). Overtime is reduced as the daily 2.5 hours the correction officers currently receive is no longer warranted (\$1.1 million). Part 9 District Court, which currently has 8 corrections officers and supervisors assigned, will no longer operate with the split in shifts. This will provide further budgetary relief of \$800,000 annually.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 7/31/2012	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 8/31/2012	Variance 8/31/12 vs. 7/31/12	Variance 8/31/2012 vs. 2012 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	169	165	160	-	-	-	-	160	-	(9)	-
AT - COUNTY ATTORNEY	112	112	106	-	-	-	-	106	-	(6)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	25	-	-	-	(1)	24	(1)	-	-
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725	-
CA - OFFICE OF CONSUMER AFFAIRS	32	31	27	-	-	-	-	27	-	(5)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,160	-	(8)	-	-	1,152	(8)	(75)	-
CE - COUNTY EXECUTIVE	21	20	20	-	-	-	-	20	-	(1)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	39	-	-	-	-	39	-	(4)	-
CL - COUNTY CLERK	103	100	81	-	-	-	-	81	-	(22)	-
CO - COUNTY COMPTROLLER	87	72	75	-	(1)	-	-	74	(1)	(13)	-
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)	-
DA - DISTRICT ATTORNEY	361	352	357	1	(1)	2	(2)	357	-	(4)	-
EL - BOARD OF ELECTIONS	143	133	138	-	-	3	(2)	139	1	(4)	-
FC - FIRE COMMISSION	101	97	96	1	-	-	-	97	1	(4)	-
EM - EMERGENCY MANAGEMENT	7	7	7	-	-	1	-	8	1	1	-
HE - HEALTH DEPARTMENT	203	201	167	-	-	-	-	167	-	(36)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	12	-	-	-	-	12	-	10	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	80	-	(1)	-	-	79	(1)	(17)	16
IT - INFORMATION TECHNOLOGY	81	78	72	-	(1)	-	-	71	(1)	(10)	-
LE - COUNTY LEGISLATURE	94	82	91	-	-	2	(2)	91	-	(3)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	-	-	4	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	7	6	6	-	(1)	-	-	5	(1)	(2)	-
ME - MEDICAL EXAMINER	58	56	62	1	(1)	-	-	62	-	4	-
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)	-
PB - PROBATION	236	199	198	-	-	1	(1)	198	-	(38)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	8	-	-	-	-	8	-	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	172	166	151	-	-	-	-	151	-	(21)	-
PD - POLICE DISTRICT	1,545	1,523	1,465	-	-	7	(11)	1,461	(4)	(84)	-
PD - POLICE HEADQUARTERS	1,671	1,654	1,566	-	(1)	8	(4)	1,569	3	(102)	-
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)	-
PW - PUBLIC WORKS DEPARTMENT	471	464	419	-	(4)	10	(4)	421	2	(50)	-
RE - OFFICE OF REAL ESTATE SERVICES	10	8	6	-	-	-	(6)	-	(6)	(10)	-
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-	-
SS - SOCIAL SERVICES	816	775	634	-	(1)	-	-	633	(1)	(183)	15
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	-	-	43	-	(3)	-
VS - VETERANS SERVICES AGENCY	3	3	5	-	-	-	-	5	-	2	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,861</b>	<b>7,428</b>	<b>3</b>	<b>(20)</b>	<b>34</b>	<b>(33)</b>	<b>7,412</b>	<b>(16)</b>	<b>17</b>	<b>-</b>
<b>Contract Employees</b>	<b>41</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,906</b>	<b>7,428</b>	<b>3</b>	<b>(20)</b>	<b>34</b>	<b>(33)</b>	<b>7,412</b>	<b>(16)</b>	<b>(24)</b>	<b>31</b>
<b>Sewer District</b>	<b>304</b>	<b>280</b>	<b>268</b>	<b>-</b>	<b>(1)</b>	<b>3</b>	<b>(3)</b>	<b>267</b>	<b>(1)</b>	<b>(37)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,740</b>	<b>8,186</b>	<b>7,696</b>	<b>3</b>	<b>(21)</b>	<b>37</b>	<b>(36)</b>	<b>7,679</b>	<b>(17)</b>	<b>(61)</b>	<b>31</b>

\* DA - District Attorney now classifies FIA (DIST ATT LAW AST, TMP) as Full-Time Employees.

\* RE - Real Estate merged with PW - Department of Public Works

**KPI REPORT 1: Appendix A: New Hires**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
DA	ASST DISTRICT ATTY	1
FC	FIRE CMNTNS TECH I	1
ME	FORENSIC SCIENTIST TRAINEE	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>3</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>-</b>
<b>TOTAL NEW HIRES</b>		<b>3</b>



**KPI REPORT 1: Appendix B: Termination/Resignation**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>Termination/ Resignation</b>	<b>VSIP</b>
CC	CORRECTION OFFICER	(7)	0
	CORRECTION SERGEANT	(1)	0
CO	ACCTG STSTEMS SPECIALIST	(1)	0
DA	ASST DISTRICT ATTY	(1)	0
HS	CMNTY RELATIONS ASST	(1)	0
IT	CENTRAL PROGRAMMER ANALYST III	(1)	0
MA	PROGRAM COORDINATOR	(1)	0
ME	FORENSIC SCINTST IV (LATNT PRNT)	(1)	0
PDH	PUBLIC SAFETY OFFICER I	(1)	0
PW	MAINT PLUMBER	(1)	0
	EQPT OPERATOR III	(1)	0
	HIGHWAY MAINT SPVR	(1)	0
	CUSTODIAL WORKER I	(1)	0
	PLANT MAINT MECH I	(1)	0
SS	CLERK I	(1)	0
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(21)</b>	<b>0</b>
SSW		0	0
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>0</b>	<b>0</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(21)</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 7/31/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 8/31/2012	Variance 8/31/12 vs. 7/31/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	78	-	-	-	-	78	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	58	-	-	-	(2)	56	(2)
HS - DEPARTMENT OF HUMAN SERVICES	36	-	-	-	-	36	-
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	11	1	-	-	-	12	1
SS - SOCIAL SERVICES	138	-	-	-	-	138	-
<b>Grant Fund Total</b>	<b>329</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>328</b>	<b>(1)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union							Total Non		Grand Total			
	CSEA	DAI	IPBA	PBA	SHOA	SOA	On-Board 8/31/2012	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Union On-Board 8/31/2012	On-Board 8/31/2012	CONTRACT EMPLOYEE
Assessment	154	-	-	-	-	-	154	-	-	6	6	160	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	27	-	-	-	-	-	27	-	-	-	-	27	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	25	-	-	-	-	-	25	-	-	2	2	27	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	162	-	-	-	987	-	1,149	-	-	3	3	1,152	-
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-
County Clerk	73	-	-	-	-	-	73	-	1	7	8	81	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	19	20	20	-
District Attorney	131	-	42	-	-	-	173	-	1	183	184	357	-
Elections	116	-	-	-	-	-	116	-	-	23	23	139	-
Emergency Management	2	-	-	-	-	-	2	-	-	6	6	8	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	164	-	-	-	-	-	164	-	-	3	3	167	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	70	-	-	-	-	-	70	-	-	9	9	79	16
Information Technology	68	-	-	-	-	-	68	-	-	3	3	71	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	72	91	91	-
Medical Examiner	59	-	-	-	-	-	59	-	-	3	3	62	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	24	24	24	-
Police District	74	-	-	1,224	-	162	1,460	-	-	1	1	1,461	-
Police Headquarters	688	351	-	361	-	159	1,559	-	-	10	10	1,569	-
Probation	196	-	-	-	-	-	196	-	-	2	2	198	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	412	-	-	-	-	-	412	-	-	9	9	421	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Real Estate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-
Recreation, Parks and Museums	146	-	-	-	-	-	146	-	-	5	5	151	-
Social Services	624	-	-	-	-	-	624	-	-	9	9	633	15
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	1	1	5	-
<b>Sub-Total Full-Time Employees</b>	<b>3,549</b>	<b>351</b>	<b>42</b>	<b>1,585</b>	<b>987</b>	<b>321</b>	<b>6,835</b>	<b>5</b>	<b>23</b>	<b>549</b>	<b>577</b>	<b>7,412</b>	<b>-</b>
<b>Contract Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>
<b>Major Operating Funds Sub-Total</b>	<b>3,549</b>	<b>351</b>	<b>42</b>	<b>1,585</b>	<b>987</b>	<b>321</b>	<b>6,835</b>	<b>5</b>	<b>23</b>	<b>549</b>	<b>577</b>	<b>7,412</b>	<b>31</b>
<b>Sewer Districts</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>267</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>3,815</b>	<b>351</b>	<b>42</b>	<b>1,585</b>	<b>987</b>	<b>321</b>	<b>7,101</b>	<b>5</b>	<b>23</b>	<b>550</b>	<b>578</b>	<b>7,679</b>	<b>31</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date July Overtime Hours						*YTD Actual Variance
	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	Paid Overtime 2011	Accrued Comp 2011	Total Overtime 2011	
Assessment	1.6	24.5	26.0	25.3	152.5	177.8	(151.8)
Assessment Review	0.0	0.0	0.0	3.5	2.7	6.1	(6.1)
Board of Elections	14.0	7,947.5	7,961.5	107.0	5,156.3	5,263.3	2,698.2
Civil Service	8.5	32.6	41.1	83.2	49.4	132.6	(91.5)
Constituent Affairs	1,169.5	84.1	1,253.6	868.8	170.3	1,039.1	214.5
Consumer Affairs	769.0	876.6	1,645.6	653.3	646.8	1,300.1	345.6
Correctional Center	148,252.1	9,204.3	157,456.4	207,099.5	13,589.4	220,688.9	(63,232.5)
County Attorney	0.0	51.0	51.0	0.0	292.1	292.1	(241.1)
County Clerk	0.0	2,088.0	2,088.0	0.0	390.8	390.8	1,697.1
County Comptroller	0.0	516.8	516.8	0.0	1,408.5	1,408.5	(891.7)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	8,520.2	5,054.4	13,574.6	8,495.6	6,456.8	14,952.4	(1,377.8)
Emergency Management	206.3	255.7	462.0	66.0	346.6	412.6	49.4
Fire Commission	20,253.6	397.2	20,650.8	21,552.3	557.8	22,110.1	(1,459.4)
Health	1,785.0	371.6	2,156.7	2,459.5	664.2	3,123.8	(967.1)
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	17.3	17.3	0.0	98.8	98.8	(81.6)
Human Services	34.7	93.9	128.5	0.0	124.1	124.1	4.4
Information Technology	1,760.9	1,370.5	3,131.4	527.8	1,092.4	1,620.2	1,511.2
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	15.0	0.0	15.0	67.0	0.0	67.0	(52.0)
Medical Examiner	618.9	307.4	926.3	378.8	338.6	717.4	208.8
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	344,678.0	0.0	344,678.0	322,275.0	0.0	322,275.0	22,403.0
Probation	5,602.5	1,956.4	7,558.9	2,435.3	736.8	3,172.1	4,386.8
Public Administrator	8.0	1.5	9.5	9.8	17.8	27.5	(18.0)
Public Works, Planning, Real Estate	28,718.4	3,419.5	32,137.9	29,784.8	3,651.2	33,435.9	(1,298.1)
Purchasing	0.0	26.5	26.5	0.0	304.9	304.9	(278.5)
Real Estate	97.5	125.1	222.6	169.0	0.0	169.0	53.6
Records Management	0.0	60.1	60.1	0.0	132.6	132.6	(72.5)
Recreation, Parks and Museums	4,329.8	938.8	5,268.6	2,682.6	2,147.7	4,830.3	438.3
Sheriff	9,911.7	1,414.8	11,326.6	10,520.9	1,264.5	11,785.4	(458.9)
Social Services	11,913.5	6,764.7	18,678.2	11,440.6	8,650.6	20,091.2	(1,413.0)
Traffic and Parking Violations Agency	847.5	1,008.2	1,855.7	2,561.3	2,289.1	4,850.4	(2,994.7)
Treasurer	74.0	182.4	256.4	143.8	231.1	374.9	(118.5)
Veteran Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Sub-Total</b>	<b>589,590.2</b>	<b>44,591.2</b>	<b>634,181.5</b>	<b>624,410.5</b>	<b>50,964.4</b>	<b>675,374.9</b>	<b>(41,193.5)</b>
Sewer & Water Supply	27,395.5	6,363.1	33,758.6	34,246.6	10,067.6	44,314.2	(10,555.6)
<b>Sub-Total</b>	<b>27,395.5</b>	<b>6,363.1</b>	<b>33,758.6</b>	<b>34,246.6</b>	<b>10,067.6</b>	<b>44,314.2</b>	<b>(10,555.6)</b>
<b>Grand Total</b>	<b>616,985.7</b>	<b>50,954.3</b>	<b>667,940.1</b>	<b>658,657.1</b>	<b>61,032.0</b>	<b>719,689.1</b>	

Data Source: BIRT Performance Scorecard Report as of September 6, 2012. CHIEFS Reporting System for the Police Department overtime.

Note: The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation.

The report reflects July numbers due to one-month lag in overtime hours.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	Sept 2012			January 2012			Sept 2011			Change in Totals Sept 2012 vs. Jan 2012	Change in Totals Sept 2012 vs. Sept 2011		
	Family	Single	Total	Family	Single	Total	Family	Single	Total				
ACTIVE	5,550	1,994	7,544	5,832	2,188	8,020	5,833	2,228	8,061	(476)	(517)		
RETIREEES	6,376	4,953	11,329	6,333	4,892	11,225	6,358	4,937	11,295	104	34		
<b>TOTAL</b>	<b>11,926</b>	<b>6,947</b>	<b>18,873</b>	<b>12,165</b>	<b>7,080</b>	<b>19,245</b>	<b>12,191</b>	<b>7,165</b>	<b>19,356</b>	<b>(372)</b>	<b>(483)</b>		
<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	5,443	1,880	7,323	5,708	2,063	7,771	5,695	2,096	7,791	(448)	(468)		
ALL OTHER	107	114	221	124	125	249	138	132	270	(28)	(49)		
<b>TOTAL</b>	<b>5,550</b>	<b>1,994</b>	<b>7,544</b>	<b>5,832</b>	<b>2,188</b>	<b>8,020</b>	<b>5,833</b>	<b>2,228</b>	<b>8,061</b>	<b>(476)</b>	<b>(517)</b>		
<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	1,586	621	2,207	1,592	617	2,209	1,685	648	2,333	(2)	(126)		
MEDICARE IND		4,215	4,215		4,157	4,157		4,165	4,165	58	50		
MEDICARE F1	1,376		1,376	1,364		1,364	1,341		1,341	12	35		
MEDICARE F2	3,308		3,308	3,262		3,262	3,215		3,215	46	93		
ALL OTHER	106	117	223	115	118	233	117	124	241	(10)	(18)		
<b>TOTAL</b>	<b>6,376</b>	<b>4,953</b>	<b>11,329</b>	<b>6,333</b>	<b>4,892</b>	<b>11,225</b>	<b>6,358</b>	<b>4,937</b>	<b>11,295</b>	<b>104</b>	<b>34</b>		
<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Pct Increase in Health Insurance Costs Aug 2012 vs Aug 2011</b>	
EMPIRE PLAN	18,753.60	8,553.00		EMPIRE PLAN	18,753.60	8,553.00		EMPIRE PLAN	18,167.04	8,327.04		+3.23%	-2.71%
MEDICARE IND		5,030.88		MEDICARE IND		5,030.88		MEDICARE IND		4,867.68			+3.35%
MEDICARE F1	15,231.36			MEDICARE F1	15,231.36			MEDICARE F1	14,707.44				+3.56%
MEDICARE F2	11,709.24			MEDICARE F2	11,709.24			MEDICARE F2	11,247.72				+4.10%

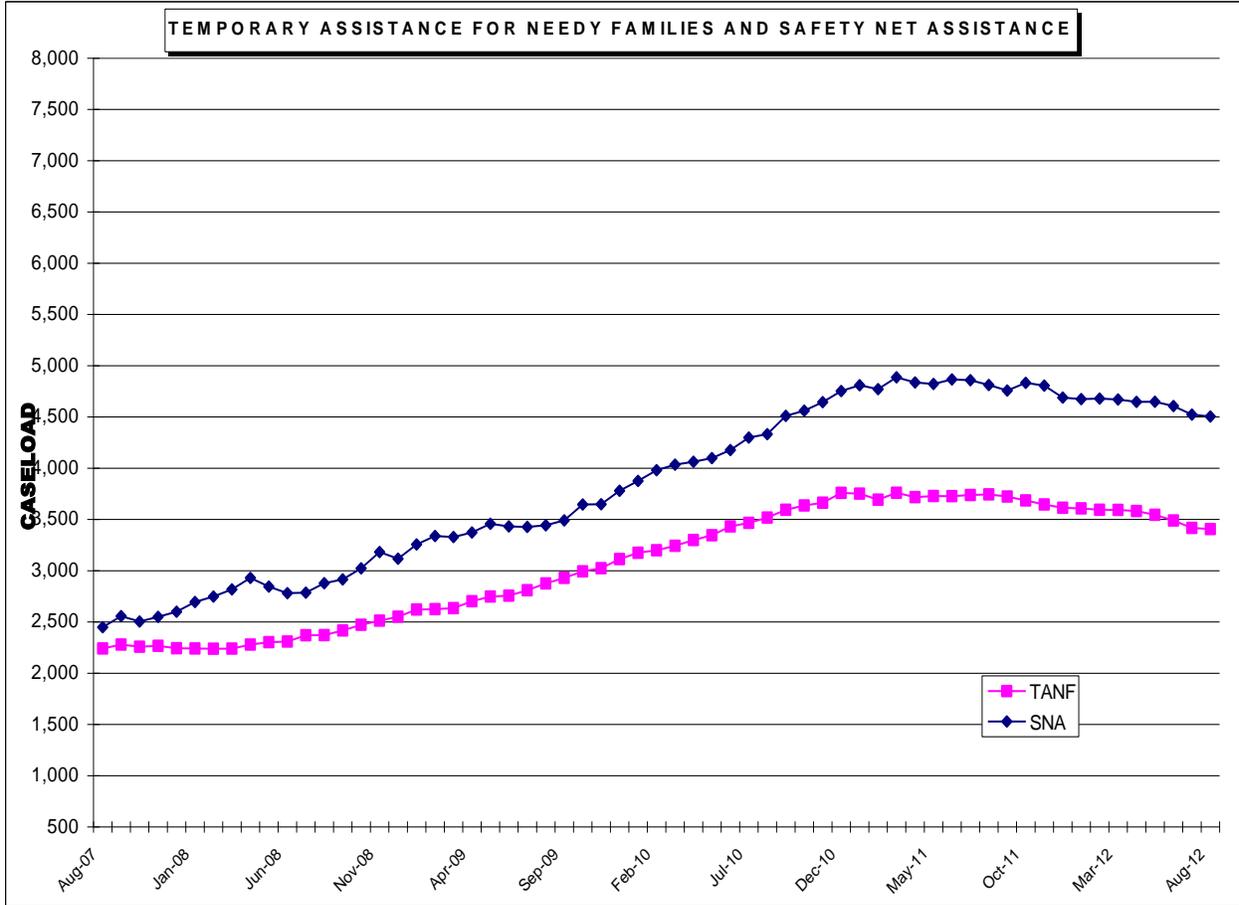
Note - As of Sept 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of January 1, 2012, 97.5% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of Sept 1, 2011, 97.4% of all individuals are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





**KPI REPORT 7: Correctional Center Inmate Population**

**August Inmate Population**

	<b>August 2009</b>	<b>August 2010</b>	<b>August 2011</b>	<b>August 2012</b>
County Population	1,440	1,496	1,319	1,307
Suffolk Inmate	-	-	102	28
State-Ready Population	7	11	16	13
Federal Population	138	139	126	92
Parole Violators	20	17	19	27
<b>TOTAL</b>	<b>1,605</b>	<b>1,663</b>	<b>1,582</b>	<b>1,467</b>

Chart reflects the average inmate population for the given month.



**KPI REPORT 7: Correctional Center Inmate Population**

<b>Nassau County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	1,374	1,404	1,401	1,272
February	1,399	1,497	1,394	1,326
March	1,414	1,525	1,361	1,288
April	1,409	1,502	1,298	1,259
May	1,435	1,501	1,304	1,253
June	1,445	1,498	1,319	1,297
July	1,415	1,494	1,338	1,313
August	1,440	1,496	1,319	1,307
September	1,419	1,476	1,341	-
October	1,458	1,483	1,380	-
November	1,446	1,462	1,344	-
December	1,404	1,399	1,278	-
<b>Average County Inmates</b>	<b>1,422</b>	<b>1,478</b>	<b>1,340</b>	<b>1,287</b>

<b>Suffolk County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	146
May	-	-	81	104
June	-	-	100	56
July	-	-	102	28
August	-	-	105	28
September	-	-	101	-
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
<b>Average Suffolk Inmates</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>113</b>

<b>Federal Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	111	119	105	114
February	106	108	103	107
March	117	117	102	112
April	133	130	109	113
May	134	135	116	106
June	138	138	127	112
July	135	142	128	98
August	138	139	126	92
September	135	136	134	-
October	131	136	145	-
November	124	119	142	-
December	120	112	135	-
<b>Average Federal Inmates</b>	<b>127</b>	<b>128</b>	<b>123</b>	<b>109</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

### NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

#### Financial Activity for the period August 2012

Expense	2012 Budget	Estimates	
		Aug-12	August-2012 YTD
Salary	10,799,000	872,736	6,981,888
Fringe Benefits	8,146,600	693,280	5,546,240
General and Administrative Expenses	12,172,400	952,770	7,622,160
Bond Principal	1,455,000	121,250	970,000
<b>Expense Total</b>	<b>32,573,000</b>	<b>2,640,036</b>	<b>21,120,288</b>
<b>Revenue</b>			
Net Retained Commission	29,569,500	2,277,026	18,216,208
Other income	719,700	179,427	1,435,416
<b>Revenue Total</b>	<b>30,289,200</b>	<b>2,456,453</b>	<b>19,651,624</b>
<b>Net Profit</b>	<b>(2,283,800)</b>	<b>(183,583)</b>	<b>(1,468,664)</b>

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.

Please note that these figures are estimated based on our 2012 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once our filings with the NYS Racing & Wagering Board have been submitted and accepted.



### **KPI REPORT 9: Tax Certiorari Report**

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of September 1, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 136,169 grievances filed broken down as follows:

Class I Properties	115,373
Class II Properties	5,426
Class III Properties	514
Class IV Properties	14,856

The joint conference program with the County Attorney's office and ARC implemented to increase the number of settlements is proceeding very well.

Over 86,000 residential offers to settle have been sent out. The first of three phases for representatives to respond has been completed and counter offers are now being sent for the first phase. Of the 86,000 residential offers sent out, 8,089 were Pro Se offers, 71 have requested a conference to negotiate, and 6,317 have accepted the stipulation to settle with the remainder yet to respond.

ADAPT (the County's multi-department tax certiorari case management system) is still in a training and adjustment phase and we are winding down with weeding out any issues that still need to be resolved. ADAPT is expected to facilitate communication and sharing of information for the several different applicable departments and improve the swiftness of case dispositions.