

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending March 31, 2011

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

Office of Management and Budget

Office of the County Executive

April 29, 2011

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EXECUTIVE SUMMARY

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OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2011 First Quarter Financial Report. The report projects a small year-end operating surplus.

On January 26, 2011, the Nassau Interim Finance Authority (NIFA) instituted a control period over County finances. NIFA indicated that its decision to enact the control period resulted from their projection that the County's 2011 Adopted Budget had a \$176 million deficit, when calculated using the Generally Accepted Accounting Principles (GAAP) basis of accounting. Results of operations can vary significantly when measured using GAAP, as opposed to the budgetary basis. Also, governmental GAAP is significantly different than GAAP for non-governmental entities.

The County believes the 2011 Adopted Budget is balanced, using the budgetary basis of accounting, which will remain the manner in which the County maintains its financial records. NIFA included a number of initiatives (such as fee increases) in their projected \$176 million deficit because, when the Budget was proposed, these initiatives still required County legislative action. The Legislature approved these when the Budget was adopted. In order to address the remaining "GAAP" deficit projected by NIFA, the County has instituted or is instituting the following actions:

- A hiring freeze on non-essential personnel;
- Elimination of step increases and cost of living adjustments (COLA) for all employees;
- A furlough for all CSEA, IPBA and Ordinance personnel. The furlough will be in the form of one day per pay period beginning July 1, 2011;
- A voluntary separation incentive program;
- Layoffs beginning July 1, 2011;
- Reduced hiring of Part-Time and Seasonal personnel;
- Redeployment of Police and Correctional Center officers due to program reductions targeted to decrease the amount of overtime;
- Outsource medical care for Correctional Center inmates; and
- Sales of various land leases and excess County-owned land to generate a significant amount of up-front cash.

The Administration acknowledges the severity of these actions. However, drastic actions have to be taken to minimize the County's structural budgetary imbalance and maintain fiscal stability. The workforce is at the lowest level in over fifty years. Significant new initiatives are being pursued, including attracting a casino, restructuring the archaic property assessment system, and charging non-profit entities for sewer services.

The Administration will continue to develop new initiatives that focus on recurring revenues and cost savings, and greater operational efficiencies, while continuing to provide the highest quality of service to its constituents.



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2011 for the five major funds is \$802 million which includes \$657.1 million for base wages (inclusive of savings for employee layoffs) and \$52.5 million for overtime, of which \$29 million is for the Police Department and \$17.2 million is for the Sheriff/Correctional Center. The balance of projected salaries is for other types of compensation such as longevity, differential pay, and holiday pay. The projection is \$9.9 million lower than the 2011 Adopted Budget as a result of various personnel reduction initiatives undertaken by the County.

Headcount

As of March 31, 2011, the County had 8,115 full-time employees for the five major funds, which represents 295 fewer positions than the 2011 Adopted Budget of 8,410 full-time employees.

Overtime

The Police Department's 2011 Adopted Budget provided for \$39 million in overtime funding. Through March 31, 2011, the department incurred \$6.6 million in overtime expense and expects to end 2011 with \$29 million in overtime expense. The Sheriff's/Correctional Center's 2011 Adopted Budget provided for \$20.2 million in overtime funding. Through March 31, 2011, the department incurred \$3.7 million in overtime expense and expects to end 2011 with \$17.2 million in overtime expense.

The successful implementation of various departmental savings initiatives is required in order for the Police Department and Correctional Center to achieve these reduced targets.

Employee Benefits

The 2011 Adopted Budget for Employee Benefits provided for the five major funds is \$472.4 million. This included a variety of expenses such as pensions, employee and retiree health insurance, and Workers' Compensation. For 2011, Employee Benefits are projected to be \$466.1 million, a \$6.3 million reduction from the 2011 Adopted Budget primarily due to a lower amount for the employer match portion of FICA expense as a result of lower payroll expense.

The budget for pension and health insurance represents by far the largest portion of Employee Benefits at \$357.6 million. For 2011, pension and health insurance expenditures are projected to be on budget.

The Workers' Compensation expense portion of Employee Benefits is projected to be \$27.8 million, and is on budget as well.

Other Than Personnel Services

In early 2011, the County mandated significant departmental spending restrictions on all OTPS expenditures. Similar to the cost saving plan implemented in early 2010, this initiative continues the cost-cutting controls which are necessary in the current economic environment and are projected to yield \$14.3 million in savings when compared with the 2011 Adopted Budget.



Utility Costs

Utility Costs include expenditures for electricity, natural gas, telephone, water, fuel oil and thermal energy. The Long Island Power Authority (LIPA) is the main supplier of electricity and Hess is the primary provider of natural gas. The County has a contractual relationship with Veolia Energy (formerly known as Trigen Nassau Energy Corporation) to supply the County with thermal energy through the mediums of high temperature water, chilled water and steam. For 2011, Utilities Costs are projected to be \$39.3 million, a \$3.1 million increase from the 2011 Adopted Budget, primarily related to expense for a Federally-reimbursable American Recovery and Reinvestment Act (ARRA) energy efficient traffic light project. This expense is offset by an equal amount of Federal Aid.

Direct Assistance

Direct Assistance includes Recipient Grants, Purchased Services, and Emergency Vendor Payments. Recipient Grants are payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care, and the Food Stamp Program. Purchased Services include Day Care, Preventive and Protective Services, and Homemaker Services. Emergency Vendor Payments include payments for Special Education Assistance, Persons In Need of Supervision (PINS), Department of Social Services (DSS) Juvenile Detention Center custody, court placements, and handicapped services.

The 2011 projection for Direct Assistance programs (which does not include Medicaid expense) is \$192.4 million, which is a reduction of \$3.7 million from the 2011 Adopted Budget of \$196.1 million and is primarily attributable to the County-wide mandate to significantly reduce departmental expenditures.

Early Intervention and Pre-school Special Education Programs

Early Intervention Program

Early Intervention (EI) is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. Services include evaluations to determine eligibility, as well as a comprehensive array of services to eligible children, including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family counseling, and transportation.

Pre-school Special Education Program

Pre-school Special Education pays for educational and supportive services to special needs children ages three to five. The program offers center-based evaluations, educational services, itinerant services, and transportation. Eligibility and levels of service are determined by the local school district through the Committees on Pre-school Special Education (CPSE). The program also oversees a County-wide transportation system for both the Early Intervention Program (ages one to three) and Pre-school Program (ages three to five). The Pre-school Special Education program also provides financial support for Summer School programs for 5 to 21 year-olds.

The projected cost for these services for 2011 is \$168.2 million, a reduction of \$3.1 million from the 2011 Adopted Budget. The projected surplus is due to the County-wide mandate to reduce departmental expenditures. State Aid for these services is reimbursed at 59.5% and 49%, respectively.

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REVENUE RESULTS

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounts for approximately 37.4% of all County receipts and is susceptible to dramatic annual fluctuations as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 5/8 percent. Four percent is retained by the State, 3/8 percent is earmarked for the MTA, and 4 1/4 percent is forwarded to the County, of which 1/4 percent is distributed to the local towns and cities.

County sales tax revenue is projected at \$1,028.9 million for 2011 as compared to the 2011 Adopted Budget of \$1,023.3 million. The increase of \$5.6 million is due to higher than anticipated growth when compared to the budgeted assumptions.

State and Federal Aid

State Aid for 2011 is projected at \$209.3 million as compared to the 2011 Adopted Budget of \$221.5 million. This is a decrease of \$12.2 million and is primarily attributable to the expected non-occurrence of a budgeted LIE ticket surcharge initiative and lower than expected grant related reimbursements.

Federal Aid for 2011 is projected at \$150.1 million as compared to the 2011 Adopted Budget of \$151.8 million. This decrease of \$1.7 million is primarily associated with a significant shift in direct assistance caseloads from the reimbursable TANF to other non-reimbursable Federal programs, partially offset by additional ARRA funds for the energy efficient traffic light project.

Fines & Forfeits

Fines & Forfeits for 2011 is projected at \$72.9 million as compared to the 2011 Adopted Budget of \$95.6 million. The resulting \$22.7 million unfavorable variance is mainly attributable to a slower than anticipated implementation of the Red Light Camera Program.

Rents & Recoveries

Rents & Recoveries for 2011 is projected at \$96.6 million as compared to the 2011 Adopted Budget of \$82.5 million, resulting in a favorable variance of \$14.1 million due in large part to sales of various Mitchel Field leases as well as the sale of excess County-owned land.

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Variances - 2011 Adopted Budget vs. 1st Quarter Projections					
EXP	Object and Name	2011 Adopted Budget	1st Quarter Projection	Variance	Explanations
	SALARIES, WAGES & FEES	811,895,435	801,959,862	9,935,573	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.
	FRINGE BENEFITS	444,545,037	438,241,296	6,303,741	The County's employer share of FICA expense is projected to be less than budgeted, due to lower related payroll expense and conservative estimates included in the budget.
	WORKERS COMPENSATION	27,819,990	27,819,990	-	
	EQUIPMENT	1,576,196	1,449,862	126,334	The surplus is projected primarily due to the County-wide mandate to significantly reduce departmental expenditures.
	GENERAL EXPENSES	29,003,625	29,430,188	(426,563)	The deficit is projected primarily due to crime evidence re-testing, partially offset by the County-wide mandate to significantly reduce departmental expenditures.
	CONTRACTUAL SERVICES	127,645,006	113,032,193	14,612,813	The surplus is projected primarily due to the County-wide mandate to significantly reduce departmental expenditures.
	UTILITY COSTS	36,236,107	39,325,882	(3,089,775)	The deficit is projected primarily due to costs associated with the energy efficient Traffic Light project and higher than budgeted heating oil costs. The County will receive federal reimbursement for the traffic light project.
	VAR DIRECT EXPENSES	5,200,000	5,000,000	200,000	The surplus is projected due to elimination of the Long Island Regional Planning Board subsidy.
	INTEREST	73,009,884	73,009,884	-	
	LOCAL GOVT ASST PROGRAM	61,531,155	61,857,330	(326,175)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is currently projected to be higher than budgeted, this expense is also expected to be proportionately over budget.
	PRINCIPAL	77,086,511	77,086,511	-	
	NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
	DEBT SERVICE CHARGEBACKS	319,239,087	319,239,087	-	
	INTER-DEPARTMENTAL CHARGES	107,199,089	107,199,089	-	
	INTERFD CHGS - INTERFUND CHARGES	140,380,125	94,776,659	45,603,466	The surplus is projected primarily due to slower than budgeted implementation of the Red Light Camera Program. This surplus will be offset by a corresponding deficit in interfund revenues.
	MASS TRANSPORTATION	47,873,726	43,340,036	4,533,690	The surplus is projected due to the elimination of a half year of the Long Island Bus subsidy.
	NCIFA EXPENDITURES	1,400,000	1,400,000	-	
	OTHER EXPENSES	315,473,717	326,776,525	(11,302,808)	The deficit is projected due to paying for tax certiorari settlements from operating funds as opposed to financing, partially offset by not using the budgeted labor concession contingency.
	EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	168,229,000	3,075,000	The surplus is projected primarily due to the County-wide mandate to reduce departmental expenditures as well as an estimated reduction in service rates from the NYS Department of Health.
	RECIPIENT GRANTS	73,050,000	72,675,000	375,000	The surplus is projected primarily due to the County-wide mandate to significantly reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.
	PURCHASED SERVICES	59,273,651	56,832,792	2,440,859	The surplus is projected primarily due to the County-wide mandate to significantly reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.
	EMERGENCY VENDOR PAYMENTS	63,808,000	62,908,000	900,000	The surplus is projected primarily due to the County-wide mandate to significantly reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.
	MEDICAID	242,763,290	242,344,540	418,750	The surplus is projected primarily due to the favorable change in the NYS Medicaid formula implemented after the adoption of the budget.
EXP Total		3,250,313,631	3,176,933,726	73,379,905	

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Variances - 2011 Adopted Budget vs. 1st Quarter Projections					
REV	Object and Name	2011 Adopted Budget	1st Quarter Projection	Variance	Explanations
	INT PENALTY ON TAX	28,500,000	28,500,000	-	
	PERMITS & LICENSES	12,806,114	12,457,969	(348,145)	The deficit is projected primarily due to lower than budgeted home improvement license renewals and taxi and limousine permits.
	FINES & FORFEITS	95,625,815	72,875,863	(22,749,952)	The deficit is projected primarily due to slower than budgeted implementation of the Red Light Camera Program.
	INVEST INCOME	7,422,719	3,422,719	(4,000,000)	The deficit is projected due to lower than projected interest rates resulting from the continued economic downturn.
	RENTS & RECOVERIES	82,524,389	96,627,644	14,103,255	The surplus is projected primarily from lease securitizations on various Mitchel Field leases as well as sales of excess county owned land.
	REVENUE OFFSET TO EXPENSE	21,404,045	21,404,045	-	
	DEPT REVENUES	122,566,484	122,587,220	20,736	
	CAP BACKCHARGES	12,695,288	10,109,242	(2,586,046)	The deficit is projected primarily due to lower than budgeted chargebacks in connection with the County's ERP financial and human resource system project.
	INTERDEPT REVENUES	107,199,088	107,199,088	-	
	PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	6,805,057	-	
	D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,000,000	6,000,000	-	
	OTB PROFITS	1,500,000	-	(1,500,000)	The deficit is projected due to Off Track Betting Corporation's projected net loss for 2011 resulting in no distribution to Nassau County.
	DEBT SERVICE CHARGEBACK REVENUE	319,239,087	319,239,087	-	
	INTERFD CHGS - INTERFUND CHARGES REVENUE	196,267,085	150,238,782	(46,028,303)	The deficit is projected primarily due to slower than budgeted implementation of the Red Light Camera Program. This deficit will be offset by corresponding surplus in interfund charges.
	FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,793,992	150,095,208	(1,698,784)	The projected deficit is primarily due to a shift in a significant numbers of direct assistance caseloads from the reimbursable Temporary Assistance for Needy Families Program (TANF) to other non-reimbursable Federal programs and lower than expected grant-related reimbursements in the Police Department, partially offset by reimbursements in connection with the Federal energy efficient traffic light project.
	STATE AID - REIMBURSEMENT OF EXPENSES	221,536,707	209,284,731	(12,251,976)	The deficit is primarily due to a NYS Long Island Expressway ticket surcharge initiative not expected to occur and lower than anticipated grant related reimbursements in the Police Department.
	SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	957,000,000	5,528,376	The projected surplus is due to higher than budgeted growth in receipts.
	PART COUNTY - SALES TAX PART COUNTY	71,864,510	71,864,510	-	
	PROPERTY TAX	800,315,632	800,315,632	-	
	OTB 5% TAX	5,000,000	3,588,190	(1,411,810)	The deficit is projected due to an overall declining trend in wagering volume.
	SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,775,995	-	
REV Total		3,250,313,631	3,177,390,982	(72,922,649)	



FUND AND DEPARTMENT DETAIL

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MAJOR FUNDS					
E/R	Object and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(709,684)	-	-
	AA - SALARIES, WAGES & FEES	811,895,435	192,346,751	801,959,862	9,935,573
	AB - FRINGE BENEFITS	444,545,037	166,604,557	438,241,296	6,303,741
	AC - WORKERS COMPENSATION	27,819,990	2,797,665	27,819,990	-
	BB - EQUIPMENT	1,576,196	176,863	1,449,862	126,334
	DD - GENERAL EXPENSES	29,003,625	9,351,741	29,430,188	(426,563)
	DE - CONTRACTUAL SERVICES	127,645,006	32,493,199	113,032,193	14,612,813
	DF - UTILITY COSTS	36,236,107	11,592,120	39,325,882	(3,089,775)
	DG - VAR DIRECT EXPENSES	5,200,000	(225,000)	5,000,000	200,000
	FF - INTEREST	73,009,884	7,926,023	73,009,884	-
	GA - LOCAL GOV'T ASST PROGRAM	61,531,155	(14,923,923)	61,857,330	(326,175)
	GG - PRINCIPAL	77,086,511	16,765,000	77,086,511	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HH - INTERFD CHGS - INTERFUND CHARGES	140,380,125	3,141,801	94,776,659	45,603,466
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	MM - MASS TRANSPORTATION	47,873,726	7,429,638	43,340,036	4,533,690
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSES	315,473,717	18,705,035	326,776,525	(11,302,808)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	123,212,268	168,229,000	3,075,000
	SS - RECIPIENT GRANTS	73,050,000	18,350,010	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	28,628,017	56,832,792	2,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	39,812,359	62,908,000	900,000
	XX - MEDICAID	242,763,290	52,057,333	242,344,540	418,750
EXP Total		2,823,875,455	712,767,862	2,750,495,550	73,379,905
	Interdepartmental Transfers	426,438,176	8,694	426,438,176	-
	Expenses including Interdepartmental Transfers	3,250,313,631	712,776,556	3,176,933,726	73,379,905
REV	BA - INT PENALTY ON TAX	28,500,000	6,942,203	28,500,000	-
	BC - PERMITS & LICENSES	12,806,114	3,048,243	12,457,969	(348,145)
	BD - FINES & FORFEITS	95,625,815	9,971,734	72,875,863	(22,749,952)
	BE - INVEST INCOME	7,422,719	466,800	3,422,719	(4,000,000)
	BF - RENTS & RECOVERIES	82,524,389	5,591,608	96,627,644	14,103,255
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	(405,999)	21,404,045	-
	BH - DEPT REVENUES	122,566,484	20,654,335	122,587,220	20,736
	BI - CAP BACKCHARGES	12,695,288	-	10,109,242	(2,586,046)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	195,629	6,805,057	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,000,000	-	6,000,000	-
	BS - OTB PROFITS	1,500,000	-	-	(1,500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	196,267,085	1,975,759	150,238,782	(46,028,303)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,793,992	32,100,975	150,095,208	(1,698,784)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	221,536,707	34,600,389	209,284,731	(12,251,976)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	84,551,972	957,000,000	5,528,376
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	3,588,112	71,864,510	-
	TL - PROPERTY TAX	800,315,632	-	800,315,632	-
	TO - OTB 5% TAX	5,000,000	238,711	3,588,190	(1,411,810)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	3,397,538	27,775,995	-
REV Total		2,823,875,455	206,918,009	2,750,952,807	(72,922,649)
	Interdepartmental Transfers	426,438,176	8,694	426,438,176	-
	Revenues including Interdepartmental Transfers	3,250,313,631	206,926,703	3,177,390,983	(72,922,649)
	Surplus / (Deficit)			457,256	

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GENERAL FUND					
E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(709,684)	-	-
	AA - SALARIES, WAGES & FEES	404,635,747	91,356,393	371,405,180	33,230,567
	AB - FRINGE BENEFITS	228,417,175	65,259,360	225,052,785	3,364,390
	AC - WORKERS COMPENSATION	17,543,494	1,002,501	17,543,494	-
	BB - EQUIPMENT	913,431	99,946	787,097	126,334
	DD - GENERAL EXPENSES	22,470,225	7,390,296	22,096,788	373,437
	DE - CONTRACTUAL SERVICES	112,080,545	25,891,081	97,467,732	14,612,813
	DF - UTILITY COSTS	32,407,536	11,274,185	35,497,311	(3,089,775)
	DG - VAR DIRECT EXPENSES	5,200,000	(225,000)	5,000,000	200,000
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	(14,923,923)	61,857,330	(326,175)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	308,788,949	-	308,788,949	-
	HF - INTER-DEPARTMENTAL CHARGES	55,589,992	8,694	55,589,992	-
	HH - INTERFD CHGS - INTERFUND CHARGES	78,754,125	3,141,801	55,952,392	22,801,733
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	MM - MASS TRANSPORTATION	47,873,726	7,429,638	43,340,036	4,533,690
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSES	109,313,896	18,321,728	120,616,704	(11,302,808)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	123,212,268	168,229,000	3,075,000
	SS - RECIPIENT GRANTS	73,050,000	18,350,010	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	28,628,017	56,832,792	2,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	39,812,359	62,908,000	900,000
	XX - MEDICAID	242,763,290	52,057,333	242,344,540	418,750
EXP Total		2,110,118,937	474,613,093	2,038,385,122	71,733,815
REV	BA - INT PENALTY ON TAX	28,500,000	6,942,203	28,500,000	-
	BC - PERMITS & LICENSES	9,077,667	2,606,018	8,729,522	(348,145)
	BD - FINES & FORFEITS	93,875,815	9,864,524	71,125,863	(22,749,952)
	BE - INVEST INCOME	7,128,015	451,102	3,128,015	(4,000,000)
	BF - RENTS & RECOVERIES	81,774,389	5,516,782	96,427,644	14,653,255
	BG - REVENUE OFFSET TO EXPENSE	17,919,284	(405,999)	17,919,284	-
	BH - DEPT REVENUES	83,175,181	14,950,430	81,695,917	(1,479,264)
	BI - CAP BACKCHARGES	10,944,245	-	8,358,199	(2,586,046)
	BJ - INTERDEPT REVENUES	93,856,044	8,694	93,856,044	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	195,629	6,805,057	-
	BS - OTB PROFITS	1,500,000	-	-	(1,500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	105,338,044	1,975,759	82,111,474	(23,226,570)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	144,749,663	32,077,398	145,050,879	301,216
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	218,757,707	34,592,255	208,505,731	(10,251,976)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	84,551,972	957,000,000	5,528,376
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	3,588,112	71,864,510	-
	TL - PROPERTY TAX	174,506,692	-	174,506,692	-
	TO - OTB 5% TAX	5,000,000	238,711	3,588,190	(1,411,810)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	326,364	3,875,000	-
REV Total		2,110,118,937	197,479,953	2,063,048,021	(47,070,916)
Surplus / (Deficit)				24,662,899	

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,424,014	2,469,136	10,202,638	221,376
	AB - FRINGE BENEFITS	4,158,734	1,765,008	4,110,363	48,371
	BB - EQUIPMENT	27,580	30	27,580	-
	DD - GENERAL EXPENSES	124,330	13,894	124,330	-
	DE - CONTRACTUAL SERVICES	4,340,643	4,150,123	4,340,643	-
	HD - DEBT SERVICE CHARGEBACKS	375,352	-	375,352	-
	HF - INTER-DEPARTMENTAL CHARGES	2,680,369	-	2,680,369	-
EXP Total		22,131,022	8,398,190	21,861,275	269,747
REV	BE - INVEST INCOME	6,155	17	6,155	-
	BF - RENTS & RECOVERIES	-	65	-	-
	BG - REVENUE OFFSET TO EXPENSE	28,622	-	28,622	-
	BH - DEPT REVENUES	6,147,186	1,595,977	6,147,186	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,570	-	104,570	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	8,134	190,000	-
	TL - PROPERTY TAX	15,654,489	-	15,654,489	-
REV Total		22,131,022	1,604,193	22,131,022	-
Surplus / (Deficit)				269,747	

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	229,128,355	53,147,329	226,352,873	2,775,482
	AB - FRINGE BENEFITS	108,763,657	52,655,365	108,119,102	644,555
	AC - WORKERS COMPENSATION	6,934,708	1,143,935	6,934,708	-
	BB - EQUIPMENT	285,185	25,055	285,185	-
	DD - GENERAL EXPENSES	3,704,475	1,289,807	3,704,475	-
	DE - CONTRACTUAL SERVICES	1,048,400	158,039	1,048,400	-
	DF - UTILITY COSTS	1,395,131	65,994	1,395,131	-
	HD - DEBT SERVICE CHARGEBACKS	1,822,015	-	1,822,015	-
	HF - INTER-DEPARTMENTAL CHARGES	23,509,091	-	23,509,091	-
	OO - OTHER EXPENSES	538,542	254,937	538,542	-
EXP Total		377,129,559	108,740,461	373,709,522	3,420,037
REV	BC - PERMITS & LICENSES	2,828,447	268,125	2,828,447	-
	BD - FINES & FORFEITS	1,750,000	107,210	1,750,000	-
	BE - INVEST INCOME	271,315	11,922	271,315	-
	BF - RENTS & RECOVERIES	350,000	10,652	200,000	(150,000)
	BG - REVENUE OFFSET TO EXPENSE	1,459,944	-	1,459,944	-
	BH - DEPT REVENUES	3,411,617	1,746,822	4,911,617	1,500,000
	BJ - INTERDEPT REVENUES	569,462	-	569,462	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	2,000,000	-	2,000,000	-
	TL - PROPERTY TAX	364,488,774	-	364,488,774	-
REV Total		377,129,559	2,144,731	378,479,559	1,350,000
Surplus / (Deficit)				4,770,037	

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	167,707,319	45,373,893	193,999,171	(26,291,852)
	AB - FRINGE BENEFITS	103,205,471	46,924,824	100,959,046	2,246,425
	AC - WORKERS COMPENSATION	3,341,788	651,229	3,341,788	-
	BB - EQUIPMENT	350,000	51,831	350,000	-
	DD - GENERAL EXPENSES	2,704,595	657,744	3,504,595	(800,000)
	DE - CONTRACTUAL SERVICES	10,175,418	2,293,955	10,175,418	-
	DF - UTILITY COSTS	2,433,440	251,940	2,433,440	-
	HD - DEBT SERVICE CHARGEBACKS	8,252,771	-	8,252,771	-
	HF - INTER-DEPARTMENTAL CHARGES	25,419,637	-	25,419,637	-
	OO - OTHER EXPENSES	256,250	6,258	256,250	-
EXP Total		323,846,689	96,211,675	348,692,116	(24,845,427)
REV	BC - PERMITS & LICENSES	900,000	174,100	900,000	-
	BE - INVEST INCOME	17,234	3,759	17,234	-
	BF - RENTS & RECOVERIES	400,000	64,109	-	(400,000)
	BG - REVENUE OFFSET TO EXPENSE	1,996,195	-	1,996,195	-
	BH - DEPT REVENUES	29,832,500	2,361,106	29,832,500	-
	BI - CAP BACKCHARGES	1,751,043	-	1,751,043	-
	BJ - INTERDEPT REVENUES	12,773,582	-	12,773,582	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	-	356,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,664,463	23,577	1,664,463	(2,000,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	-	589,000	(2,000,000)
	TL - PROPERTY TAX	245,665,677	-	245,665,677	-
	TX - SPECIAL TAXES - SPECIAL TAXES	23,900,995	3,071,175	23,900,995	-
REV Total		323,846,689	5,697,826	319,446,689	(4,400,000)
Surplus / (Deficit)				(29,245,427)	

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	FF - INTEREST	73,009,884	7,926,023	73,009,884	-
	GG - PRINCIPAL	77,086,511	16,765,000	77,086,511	-
	OO - OTHER EXPENSES	205,365,029	122,113	205,365,029	-
EXP Total		355,461,424	24,813,135	355,461,424	-
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,000,000	-	6,000,000	-
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	-	319,239,087	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	26,842,471	-	26,842,471	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,379,866	-	3,379,866	-
REV Total		355,461,424	-	355,461,424	-
Surplus / (Deficit)					-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



RED LIGHT CAMERA FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	HH - INTERFD CHGS - INTERFUND CHARGES	61,626,000	-	38,824,267	22,801,733
EXP Total		61,626,000	-	38,824,267	22,801,733
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	61,626,000	-	38,824,267	(22,801,733)
REV Total		61,626,000	-	38,824,267	(22,801,733)
Surplus / (Deficit)					-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(86,269)	-	-
	AA - SALARIES, WAGES & FEES	19,124,473	4,419,158	18,902,240	222,233
	AB - FRINGE BENEFITS	9,684,548	3,867,678	10,338,548	(654,000)
	BB - EQUIPMENT	329,500	44,529	329,500	-
	DD - GENERAL EXPENSES	14,731,643	4,039,574	14,731,643	-
	DE - CONTRACTUAL SERVICES	22,150,297	3,142,795	22,150,297	-
	DF - UTILITY COSTS	13,454,596	5,527,296	13,454,596	-
	FF - INTEREST	10,037,190	952,193	10,037,190	-
	GG - PRINCIPAL	17,771,989	4,990,000	17,771,989	-
	HH - INTERFD CHGS - INTERFUND CHARGES	35,122,475	-	35,122,475	-
	OO - OTHER EXPENSES	21,082,379	-	21,082,379	-
EXP Total		163,489,090	26,896,954	163,920,857	(431,767)
REV	AA - FUND BALANCE	35,537,547	-	35,969,314	431,767
	BC - PERMITS & LICENSES	709,800	163,683	709,800	-
	BE - INVEST INCOME	1,338,556	40,125	1,338,556	-
	BF - RENTS & RECOVERIES	1,770,901	5,511	1,770,901	-
	BG - REVENUE OFFSET TO EXPENSE	164,805	-	164,805	-
	BH - DEPT REVENUES	20,604,110	799,323	20,604,110	-
	BI - CAP BACKCHARGES	433,912	-	433,912	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	102,929,459	42,858,990	102,929,459	-
REV Total		163,489,090	43,867,632	163,920,857	431,767
Surplus / (Deficit)					-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



NASSAU COUNTY PUBLIC UTILITY AGENCY FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	DD - GENERAL EXPENSES	1,600,400	-	1,600,400	-
	DE - CONTRACTUAL SERVICES	53,600	-	53,600	-
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	-	10,000	-
EXP Total		1,664,000	-	1,664,000	-
REV	BH - DEPT REVENUES	1,664,000	73,010	1,664,000	-
REV Total		1,664,000	73,010	1,664,000	-
Surplus / (Deficit)					-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,770	6,796	6,796	(26)
	DD - GENERAL EXPENSES	-	1	1	(1)
	DE - CONTRACTUAL SERVICES	18,000	-	15,300	2,700
EXP Total		24,770	6,797	22,097	2,673

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	3,228,127	755,235	2,079,017	1,149,110
	DD - GENERAL EXPENSES	93,817	24,128	93,817	-
	DE - CONTRACTUAL SERVICES	405,050	-	282,842	122,208
EXP Total		3,726,994	779,363	2,455,676	1,271,318

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,074,883	2,959,924	10,602,468	2,472,415
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	520,369	72,424	459,762	60,607
	DE - CONTRACTUAL SERVICES	185,250	25,000	39,000	146,250
EXP Total		13,785,502	3,057,347	11,106,230	2,679,272
REV	BH - DEPT REVENUES	150,000	24,347	100,346	(49,654)
	BI - CAP BACKCHARGES	150,000	-	150,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	500,000	-	-	(500,000)
REV Total		800,000	24,347	250,346	(549,654)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	11,116,061	2,405,533	8,183,937	2,932,124
	BB - EQUIPMENT	15,000	1,239	15,000	-
	DD - GENERAL EXPENSES	742,279	105,508	427,279	315,000
	DE - CONTRACTUAL SERVICES	2,000,000	43,629	2,000,000	-
EXP Total		13,873,340	2,555,909	10,626,216	3,247,124
REV	BD - FINES & FORFEITS	90,000	179,326	180,000	90,000
	BF - RENTS & RECOVERIES	625,000	110,608	605,000	(20,000)
	BH - DEPT REVENUES	95,000	19,975	95,000	-
	BJ - INTERDEPT REVENUES	1,598,072	-	1,598,072	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	-	300,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	-	75,000	-
REV Total		2,783,072	309,909	2,853,072	70,000

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,087,307	1,210,781	4,299,597	787,710
	DD - GENERAL EXPENSES	433,102	(21,893)	425,102	8,000
	DE - CONTRACTUAL SERVICES	10,951,750	3,606,800	9,297,269	1,654,481
	HF - INTER-DEPARTMENTAL CHARGES	1,451,838	-	1,451,838	-
EXP Total		17,923,997	4,795,689	15,473,806	2,450,191
REV	BF - RENTS & RECOVERIES	55,357	-	55,357	-
	BH - DEPT REVENUES	200,000	10	472,000	272,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	11,516,750	-	9,259,052	(2,257,698)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,075,000	-	6,679,948	(395,052)
REV Total		18,847,107	10	16,466,357	(2,380,750)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,696,391	836,494	2,624,158	72,233
	AC - WORKERS COMPENSATION	10,511,662	159,546	10,511,662	-
	BB - EQUIPMENT	10,000	-	10,000	-
	DD - GENERAL EXPENSES	50,320	9,302	50,320	-
	DE - CONTRACTUAL SERVICES	2,330,000	1,093,118	2,330,000	-
	OO - OTHER EXPENSES	532,041	532,041	532,041	-
EXP Total		16,130,414	2,630,502	16,058,181	72,233
REV	BF - RENTS & RECOVERIES	850,000	270,478	850,000	-
	BG - REVENUE OFFSET TO EXPENSE	198,058	12,962	198,058	-
	BJ - INTERDEPT REVENUES	783,120	-	783,120	-
REV Total		1,831,178	283,440	1,831,178	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,119,399	475,783	1,919,324	200,075
	BB - EQUIPMENT	2,521	-	2,207	314
	DD - GENERAL EXPENSES	16,515	5,431	13,889	2,626
EXP Total		2,138,435	481,213	1,935,420	203,015
REV	BC - PERMITS & LICENSES	3,500,000	1,203,950	3,151,855	(348,145)
	BD - FINES & FORFEITS	750,000	131,308	711,781	(38,219)
	BH - DEPT REVENUES	200	41	200	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,900	-	45,900	-
REV Total		4,296,100	1,335,299	3,909,736	(386,364)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	123,608,029	28,516,195	124,608,565	(1,000,536)
	AC - WORKERS COMPENSATION	5,131,089	587,112	5,131,089	-
	BB - EQUIPMENT	15,707	-	15,707	-
	DD - GENERAL EXPENSES	3,699,536	764,144	3,599,536	100,000
	DE - CONTRACTUAL SERVICES	18,853,053	343,115	18,853,053	-
	DF - UTILITY COSTS	545,420	357,841	545,420	-
	HF - INTER-DEPARTMENTAL CHARGES	177,017	-	177,017	-
EXP Total		152,029,851	30,568,407	152,930,387	(900,536)
REV	BD - FINES & FORFEITS	20,000	3,105	20,000	-
	BF - RENTS & RECOVERIES	893,000	8,180	819,000	(74,000)
	BG - REVENUE OFFSET TO EXPENSE	500,000	100,000	500,000	-
	BH - DEPT REVENUES	6,187,500	452,393	5,812,500	(375,000)
	BJ - INTERDEPT REVENUES	290,000	8,694	290,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,069,425	1,461,216	14,069,425	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	130,366	372,000	-
REV Total		22,331,925	2,163,954	21,882,925	(449,000)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,564,265	485,857	2,021,714	542,551
	DD - GENERAL EXPENSES	55,000	33,680	55,000	-
	DE - CONTRACTUAL SERVICES	225,000	75,000	225,000	-
EXP Total		2,844,265	594,538	2,301,714	542,551

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,646,654	662,429	2,272,640	374,014
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	2,020,506	612,262	2,020,506	-
	DE - CONTRACTUAL SERVICES	2,850	-	2,850	-
EXP Total		4,671,010	1,274,692	4,296,996	374,014
REV	BJ - INTERDEPT REVENUES	1,309,089	-	1,309,089	-
REV Total		1,309,089	-	1,309,089	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,139,024	1,297,468	5,608,979	530,045
	BB - EQUIPMENT	98,150	-	98,150	-
	DD - GENERAL EXPENSES	344,398	61,441	344,398	-
	DE - CONTRACTUAL SERVICES	325,000	36,024	325,000	-
EXP Total		6,906,572	1,394,933	6,376,527	530,045
REV	BD - FINES & FORFEITS	200,000	45,379	200,000	-
	BH - DEPT REVENUES	23,932,250	6,036,242	23,932,250	-
REV Total		24,132,250	6,081,621	24,132,250	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,246,903	1,477,136	5,768,619	1,478,284
	BB - EQUIPMENT	100,000	-	75,000	25,000
	DD - GENERAL EXPENSES	150,000	39,130	125,000	25,000
	DE - CONTRACTUAL SERVICES	564,000	(20,975)	564,000	-
EXP Total		8,060,903	1,495,291	6,532,619	1,528,284
REV	BF - RENTS & RECOVERIES	250,000	8	250,000	-
	BH - DEPT REVENUES	16,300	3,989	16,300	-
REV Total		266,300	3,996	266,300	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,760,368	1,081,165	4,348,898	411,470
	DD - GENERAL EXPENSES	238,161	121,640	233,827	4,334
	DE - CONTRACTUAL SERVICES	19,950	-	11,000	8,950
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	-	10,000	-
EXP Total		5,028,479	1,202,804	4,603,725	424,754
REV	BH - DEPT REVENUES	335,000	62,143	335,000	-
REV Total		335,000	62,143	335,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



CT - COURTS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	2,117,499	387,808	2,117,499	-
EXP Total		2,117,499	387,808	2,117,499	-
REV	BG - REVENUE OFFSET TO EXPENSE	284,573	-	284,573	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,832,926	289,635	1,832,926	-
REV Total		2,117,499	289,635	2,117,499	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	29,569,934	7,450,878	27,555,130	2,014,804
	BB - EQUIPMENT	62,487	3,081	62,487	-
	DD - GENERAL EXPENSES	1,067,470	249,785	1,067,470	-
	DE - CONTRACTUAL SERVICES	1,177,500	240,144	1,177,500	-
EXP Total		31,877,391	7,943,888	29,862,587	2,014,804
REV	BE - INVEST INCOME	100	-	100	-
	BF - RENTS & RECOVERIES	1,424,045	95	1,394,045	(30,000)
	BH - DEPT REVENUES	25,000	-	25,000	-
	BJ - INTERDEPT REVENUES	262,220	-	262,220	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,405	-	34,405	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	41,678	(434)	41,678	-
REV Total		1,787,448	(339)	1,757,448	(30,000)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	308,788,949	-	308,788,949	-
EXP Total		308,788,949	-	308,788,949	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	12,370,492	2,525,370	10,854,824	1,515,668
	BB - EQUIPMENT	58,184	8,502	58,184	-
	DD - GENERAL EXPENSES	823,970	79,175	823,970	-
	DE - CONTRACTUAL SERVICES	549,000	1	549,000	-
EXP Total		13,801,646	2,613,048	12,285,978	1,515,668
REV	BF - RENTS & RECOVERIES	120,000	7,050	120,000	-
	BH - DEPT REVENUES	35,000	11,618	35,000	-
REV Total		155,000	18,668	155,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	556,199	131,853	553,183	3,016
	DD - GENERAL EXPENSES	20,000	3,744	15,368	4,632
	DE - CONTRACTUAL SERVICES	10,000	(52,153)	10,000	-
EXP Total		586,199	83,443	578,551	7,648
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	519,000	-	519,000	-
REV Total		519,000	-	519,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	200,351,921	78,911,843	196,987,531	3,364,390
EXP Total		200,351,921	78,911,843	196,987,531	3,364,390
REV	BG - REVENUE OFFSET TO EXPENSE	2,603,854	-	2,603,854	-
REV Total		2,603,854	-	2,603,854	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	15,958,839	3,757,929	14,605,297	1,353,542
	BB - EQUIPMENT	27,560	517	27,560	-
	DD - GENERAL EXPENSES	1,792,746	504,858	1,762,803	29,943
	DE - CONTRACTUAL SERVICES	1,153,632	207,969	821,227	332,405
	DG - VAR DIRECT EXPENSES	5,000,000	-	5,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	7,752,148	-	7,752,148	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	123,212,268	168,229,000	3,075,000
EXP Total		202,988,925	127,683,541	198,198,035	4,790,890
REV	BC - PERMITS & LICENSES	4,285,135	1,129,289	4,285,135	-
	BD - FINES & FORFEITS	277,815	69,080	277,815	-
	BF - RENTS & RECOVERIES	807,250	1,738,882	807,250	-
	BH - DEPT REVENUES	11,653,732	2,025,432	11,653,732	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	579,266	-	579,266	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	99,111,000	4,368,864	96,476,895	(2,634,105)
REV Total		116,714,198	9,331,547	114,080,093	(2,634,105)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	316,137	84,137	207,661	108,476
	DD - GENERAL EXPENSES	7,225	3,559	6,283	942
	HF - INTER-DEPARTMENTAL CHARGES	1,098,351	-	1,098,351	-
EXP Total		1,421,713	87,696	1,312,295	109,418
REV	BF - RENTS & RECOVERIES	-	357	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	111,814	-	-
REV Total		-	112,171	-	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



HP - CE - PHYSICALLY CHALLENGED

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	304,637	126,248	311,495	(6,858)
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	16,170	4,758	13,595	2,575
	HF - INTER-DEPARTMENTAL CHARGES	358,651	-	358,651	-
EXP Total		680,458	131,006	684,741	(4,283)
REV	BD - FINES & FORFEITS	40,000	6,254	40,000	-
REV Total		40,000	6,254	40,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	612,555	113,742	362,131	250,424
	DD - GENERAL EXPENSES	4,700	3,025	4,729	(29)
	DE - CONTRACTUAL SERVICES	14,250	-	11,507	2,743
EXP Total		631,505	116,767	378,367	253,138
REV	BF - RENTS & RECOVERIES	-	4,425	-	-
REV Total		-	4,425	-	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,218,932	2,368,341	7,729,110	2,489,822
	DD - GENERAL EXPENSES	371,525	36,909	296,525	75,000
	DE - CONTRACTUAL SERVICES	9,751,369	1,889,634	6,824,619	2,926,750
	DF - UTILITY COSTS	4,459,820	769,789	4,209,820	250,000
	HF - INTER-DEPARTMENTAL CHARGES	1,108,298	-	1,108,298	-
EXP Total		25,909,944	5,064,673	20,168,372	5,741,572
REV	BH - DEPT REVENUES	27,000	658	27,000	-
	BI - CAP BACKCHARGES	3,210,560	-	3,210,560	-
	BJ - INTERDEPT REVENUES	8,585,784	-	8,585,784	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	424,837	-	-	(424,837)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	408,420	-	408,420	-
REV Total		12,656,601	658	12,231,764	(424,837)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,018,626	1,235,493	4,900,788	1,117,838
	BB - EQUIPMENT	32,533	-	32,533	-
	DD - GENERAL EXPENSES	1,676,959	1,227,426	1,676,959	-
	DE - CONTRACTUAL SERVICES	1,067,774	905,000	1,067,774	-
EXP Total		8,795,893	3,367,919	7,678,055	1,117,838

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	395,842	125,974	360,593	35,249
	DD - GENERAL EXPENSES	8,106	1,680	8,106	-
	DE - CONTRACTUAL SERVICES	551,854	(42,775)	470,803	81,051
EXP Total		955,802	84,879	839,502	116,300

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	460,742	106,009	445,629	15,113
	BB - EQUIPMENT	725	-	525	200
	DD - GENERAL EXPENSES	12,923	5,025	9,923	3,000
	DE - CONTRACTUAL SERVICES	61,975	-	53,632	8,343
EXP Total		536,365	111,034	509,709	26,656

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,415,064	1,408,247	4,944,626	470,438
	BB - EQUIPMENT	6,712	-	6,712	-
	DD - GENERAL EXPENSES	385,270	102,548	251,256	134,014
	DE - CONTRACTUAL SERVICES	58,766	18,285	47,580	11,186
	HF - INTER-DEPARTMENTAL CHARGES	1,115,660	-	1,115,660	-
EXP Total		6,981,472	1,529,080	6,365,834	615,638
REV	BH - DEPT REVENUES	20,000	2,566	20,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,130	-	166,130	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,149,746	-	1,074,746	(1,075,000)
REV Total		2,335,876	2,566	1,260,876	(1,075,000)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,726,000	(2,282,109)	1,726,000	-
	AB - FRINGE BENEFITS	25,947,755	(14,040,291)	25,947,755	-
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	(14,923,923)	61,857,330	(326,175)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,269,751	-	6,269,751	-
	HH - INTERFD CHGS - INTERFUND CHARGES	17,118,125	3,141,801	17,118,125	-
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSES	94,479,925	6,848,760	35,782,733	58,697,192
EXP Total		221,472,711	(24,019,674)	163,101,694	58,371,017
REV	BF - RENTS & RECOVERIES	20,000	8,700	20,000	-
	BG - REVENUE OFFSET TO EXPENSE	14,332,799	(518,961)	14,332,799	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	17,118,125	1,975,759	17,118,125	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,600	-	136,600	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,480,934	1,914,537	2,480,934	-
REV Total		34,088,458	3,380,035	34,088,458	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	501,638	116,543	495,120	6,518
	DD - GENERAL EXPENSES	5,690	1,276	8,685	(2,995)
	DE - CONTRACTUAL SERVICES	13,643	-	13,643	-
EXP Total		520,971	117,818	517,448	3,523
REV	BH - DEPT REVENUES	400,000	169,435	400,000	-
REV Total		400,000	169,435	400,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	17,554,733	4,191,766	15,611,369	1,943,364
	BB - EQUIPMENT	17,712	-	16,712	1,000
	DD - GENERAL EXPENSES	145,996	57,126	138,696	7,300
	DE - CONTRACTUAL SERVICES	318,775	118,585	302,244	16,531
	HF - INTER-DEPARTMENTAL CHARGES	800	-	800	-
EXP Total		18,038,016	4,367,478	16,069,821	1,968,195
REV	BH - DEPT REVENUES	1,833,500	458,148	1,833,500	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	188,000	-	188,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	4,276	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,850,000	656,230	2,671,540	(178,460)
REV Total		4,871,500	1,118,655	4,693,040	(178,460)

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	780,940	165,225	747,378	33,562
	DD - GENERAL EXPENSES	38,280	9,256	33,780	4,500
	DE - CONTRACTUAL SERVICES	28,500	-	22,500	6,000
EXP Total		847,720	174,481	803,658	44,062

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,883,431	3,380,957	15,879,029	(1,995,598)
	BB - EQUIPMENT	235,400	84,836	199,850	35,550
	DD - GENERAL EXPENSES	989,400	389,496	932,784	56,616
	DE - CONTRACTUAL SERVICES	2,676,071	422,131	2,607,109	68,962
	HF - INTER-DEPARTMENTAL CHARGES	80,000	-	80,000	-
EXP Total		17,864,302	4,277,421	19,698,772	(1,834,470)
REV	BF - RENTS & RECOVERIES	1,654,440	389,732	1,641,440	(13,000)
	BH - DEPT REVENUES	22,751,611	2,240,977	21,425,001	(1,326,610)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	(38,851)	675,000	-
REV Total		25,081,051	2,591,858	23,741,441	(1,339,610)

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PL - PLANNING

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,708,386	429,221	1,140,877	567,509
	DD - GENERAL EXPENSES	20,307	10,493	16,572	3,735
	DE - CONTRACTUAL SERVICES	81,493	1,468	56,493	25,000
	DG - VAR DIRECT EXPENSES	200,000	(225,000)	-	200,000
	HF - INTER-DEPARTMENTAL CHARGES	1,007,320	-	1,007,320	-
	MM - MASS TRANSPORTATION	47,873,726	7,429,638	43,340,036	4,533,690
	OO - OTHER EXPENSES	75,000	-	75,000	-
EXP Total		50,966,232	7,645,820	45,636,298	5,329,934
REV	BD - FINES & FORFEITS	10,000	-	10,000	-
	BH - DEPT REVENUES	993,000	72,225	993,000	-
	BI - CAP BACKCHARGES	303,000	-	303,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	-	25,000	-
REV Total		1,331,000	72,225	1,331,000	-

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PR - PURCHASING DEPARTMENT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,260,698	317,337	1,114,721	145,977
	DD - GENERAL EXPENSES	16,109	4,313	16,109	-
	DE - CONTRACTUAL SERVICES	1,425	-	1,500	(75)
EXP Total		1,278,232	321,650	1,132,330	145,902
REV	BF - RENTS & RECOVERIES	100,000	7,107	100,000	-
	BH - DEPT REVENUES	20,500	2,762	20,500	-
	BJ - INTERDEPT REVENUES	291,311	-	291,311	-
REV Total		411,811	9,870	411,811	-

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PW - PUBLIC WORKS DEPARTMENT

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(709,684)	-	-
	AA - SALARIES, WAGES & FEES	36,262,487	9,064,784	32,343,542	3,918,945
	AC - WORKERS COMPENSATION	1,900,743	255,843	1,900,743	-
	BB - EQUIPMENT	166,324	198	102,054	64,270
	DD - GENERAL EXPENSES	4,605,498	2,303,568	5,119,782	(514,284)
	DE - CONTRACTUAL SERVICES	8,489,009	2,762,564	6,078,910	2,410,099
	DF - UTILITY COSTS	27,401,896	10,146,555	30,741,671	(3,339,775)
	HF - INTER-DEPARTMENTAL CHARGES	8,821,229	-	8,821,229	-
EXP Total		87,647,186	23,823,828	85,107,931	2,539,255
REV	BC - PERMITS & LICENSES	1,292,532	272,779	1,292,532	-
	BF - RENTS & RECOVERIES	-	139,481	-	-
	BH - DEPT REVENUES	920,000	196,952	920,000	-
	BI - CAP BACKCHARGES	4,694,639	-	4,694,639	-
	BJ - INTERDEPT REVENUES	8,718,321	-	8,718,321	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	-	3,630,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	69,017	3,345,900	3,345,900
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	-	55,000	-
REV Total		19,310,492	678,227	22,656,392	3,345,900

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	567,580	124,610	510,848	56,732
	DD - GENERAL EXPENSES	95,786	7,020	85,663	10,123
	DE - CONTRACTUAL SERVICES	100,920	-	100,920	-
	OO - OTHER EXPENSES	14,226,930	10,945,243	14,226,930	-
EXP Total		14,991,216	11,076,873	14,924,361	66,855
REV	BF - RENTS & RECOVERIES	64,475,297	3,344,112	79,265,552	14,790,255
	BH - DEPT REVENUES	179,864	62,583	179,864	-
	BJ - INTERDEPT REVENUES	12,472,574	-	12,472,574	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,350	-	720,350	-
REV Total		77,848,085	3,406,695	92,638,340	14,790,255

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT (GEN FUND)

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	862,697	170,738	792,887	69,810
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	159,971	12,632	159,971	-
	DE - CONTRACTUAL SERVICES	123,500	36,485	123,500	-
EXP Total		1,147,168	219,855	1,077,358	69,810

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RS - RESERVES

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
REV	BF - RENTS & RECOVERIES	10,500,000	15,171	10,500,000	-
REV Total		10,500,000	15,171	10,500,000	-

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
REV	BD - FINES & FORFEITS	2,850,000	265,467	2,850,000	-
	BH - DEPT REVENUES	620,000	620,000	620,000	-
	BI - CAP BACKCHARGES	2,500,000	-	-	(2,500,000)
	BJ - INTERDEPT REVENUES	57,181,617	-	57,181,617	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	195,629	6,805,057	-
	BS - OTB PROFITS	1,500,000	-	-	(1,500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	20,320,336	-	20,320,336	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,000,000	-	-	(5,000,000)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	84,551,972	957,000,000	5,528,376
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	3,588,112	71,864,510	-
	TL - PROPERTY TAX	174,506,692	-	174,506,692	-
	TO - OTB 5% TAX	5,000,000	238,711	3,588,190	(1,411,810)
REV Total		1,299,619,836	89,459,891	1,294,736,402	(4,883,434)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SA - CE - COORD AGENCY FOR SPANISH AMERICANS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	212,800	51,298	205,446	7,354
	DD - GENERAL EXPENSES	1,738	300	1,738	-
	DE - CONTRACTUAL SERVICES	29,070	-	24,449	4,621
EXP Total		243,608	51,598	231,633	11,975
REV	BH - DEPT REVENUES	18,000	3,770	18,000	-
REV Total		18,000	3,770	18,000	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,439,725	626,166	1,947,695	492,030
	DD - GENERAL EXPENSES	40,200	5,171	40,200	-
	DE - CONTRACTUAL SERVICES	15,412,300	3,763,310	14,381,780	1,030,520
	HF - INTER-DEPARTMENTAL CHARGES	1,449,475	-	1,449,475	-
EXP Total		19,341,700	4,394,647	17,819,150	1,522,550
REV	BH - DEPT REVENUES	16,724	-	16,724	-
	BJ - INTERDEPT REVENUES	469,758	-	469,758	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	15,412,300	-	12,235,062	(3,177,238)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,576,378	847,967	5,620,549	44,171
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	6,853,442	188,404	6,277,673	(575,769)
REV Total		28,328,602	1,036,371	24,619,766	(3,708,836)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	53,373,665	11,824,663	48,733,841	4,639,824
	BB - EQUIPMENT	36,630	1,115	36,630	-
	DD - GENERAL EXPENSES	1,201,783	329,372	1,166,783	35,000
	DE - CONTRACTUAL SERVICES	11,873,730	282,593	10,647,653	1,226,077
	DF - UTILITY COSTS	400	-	400	-
	HF - INTER-DEPARTMENTAL CHARGES	23,069,160	8,694	23,069,160	-
	SS - RECIPIENT GRANTS	73,050,000	18,350,010	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	28,628,017	56,832,792	2,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	39,812,359	62,908,000	900,000
	XX - MEDICAID	242,763,290	52,057,333	242,344,540	418,750
EXP Total		528,450,309	151,294,156	518,414,799	10,035,510
REV	BF - RENTS & RECOVERIES	-	(566,658)	-	-
	BH - DEPT REVENUES	11,995,000	2,323,158	11,995,000	-
	BJ - INTERDEPT REVENUES	110,000	-	110,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	124,088,855	29,583,108	121,000,000	(3,088,855)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	88,705,159	27,146,019	90,000,000	1,294,841
REV Total		224,899,014	58,485,628	223,105,000	(1,794,014)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,683,259	593,029	2,613,433	69,826
	BB - EQUIPMENT	7,586	-	7,586	-
	DD - GENERAL EXPENSES	236,500	134,907	231,500	5,000
	DE - CONTRACTUAL SERVICES	113,866	7,401	98,866	15,000
	OO - OTHER EXPENSES	-	(4,317)	70,000,000	(70,000,000)
EXP Total		3,041,211	731,019	72,951,385	(69,910,174)
REV	BA - INT PENALTY ON TAX	28,500,000	6,942,203	28,500,000	-
	BD - FINES & FORFEITS	12,000	-	12,000	-
	BE - INVEST INCOME	7,127,915	451,102	3,127,915	(4,000,000)
	BF - RENTS & RECOVERIES	-	15,450	-	-
	BH - DEPT REVENUES	750,000	161,006	750,000	-
	BJ - INTERDEPT REVENUES	19,451	-	19,451	-
	TX - SPECIAL TAXS - SPECIAL TAXES	3,200,000	365,215	3,200,000	-
REV Total		39,609,366	7,934,975	35,609,366	(4,000,000)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	3,442,006	727,847	3,313,467	128,539
	BB - EQUIPMENT	12,200	458	12,200	-
	DD - GENERAL EXPENSES	339,288	72,010	339,288	-
	DE - CONTRACTUAL SERVICES	15,932,333	4,574,000	12,932,333	3,000,000
	HH - INTERFD CHGS - INTERFUND CHARGES	61,626,000	-	38,824,267	22,801,733
EXP Total		81,351,827	5,374,315	55,421,555	25,930,272
REV	BD - FINES & FORFEITS	89,626,000	9,164,605	66,824,267	(22,801,733)
	BF - RENTS & RECOVERIES	-	23,604	-	-
	BI - CAP BACKCHARGES	86,046	-	-	(86,046)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	29,010,345	-	12,647,890	(16,362,455)
REV Total		118,722,391	9,188,209	79,472,157	(39,250,234)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	492,358	120,807	439,322	53,036
	DD - GENERAL EXPENSES	18,000	1,362	15,201	2,799
	DE - CONTRACTUAL SERVICES	665	-	665	-
	HF - INTER-DEPARTMENTAL CHARGES	1,207,273	-	1,207,273	-
EXP Total		1,718,296	122,169	1,662,461	55,835
REV	BJ - INTERDEPT REVENUES	1,764,727	-	1,764,727	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	665	-	528	(137)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	-	32,900	-
REV Total		1,798,292	-	1,798,155	(137)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	Object and Name	2011 Adopted Budget	Current Obligation	1st Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	391,164	128,495	315,026	76,138
	DD - GENERAL EXPENSES	4,612	2,306	4,612	-
	DE - CONTRACTUAL SERVICES	6,609,223	5,554,729	5,096,212	1,513,011
	HF - INTER-DEPARTMENTAL CHARGES	623,021	-	623,021	-
EXP Total		7,628,020	5,685,530	6,038,871	1,589,149
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,250,940	-	5,246,735	(1,004,205)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,168,602	(101,366)	(19,829)	(1,188,431)
REV Total		7,419,542	(101,366)	5,226,906	(2,192,636)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
FC - FIRE COMMISSION						
FCF	FC	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	10,424,014	10,202,638	221,376
AR - ASSESSMENT REVIEW COMMISSION						
GEN	AR	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	3,228,127	2,079,017	1,149,110
GEN	AR	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	405,050	282,842	122,208
AS - ASSESSMENT DEPARTMENT						
GEN	AS	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	13,074,883	10,602,468	2,472,415
GEN	AS	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	520,369	459,762	60,607
GEN	AS	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	185,250	39,000	146,250
GEN	AS	SA	A deficit is projected due to New York State removing annual aid for reassessment from their budget.	500,000	-	(500,000)
AT - COUNTY ATTORNEY						
GEN	AT	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	11,116,061	8,183,937	2,932,124
GEN	AT	BD	A surplus is projected due to revenue expected to be derived from increased forfeitures.	90,000	180,000	90,000
GEN	AT	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	742,279	427,279	315,000
BH - DEPT. OF MH. CHEM DEPEND & DISABLE SVCS						
GEN	BH	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	5,087,307	4,299,597	787,710
GEN	BH	BH	A surplus is projected due to increased revenue from a Traffic Safety grant.	200,000	472,000	272,000
GEN	BH	BW	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	11,516,750	9,259,052	(2,257,698)
GEN	BH	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	10,951,750	9,297,269	1,654,481
GEN	BH	SA	A deficit is projected due to reduced State Aid reimbursement from New York State, as well as lower reimbursable expenses.	7,075,000	6,679,948	(395,052)
BU - OFFICE OF MANAGEMENT AND BUDGET						
GEN	BU	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,696,391	2,624,158	72,233

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
CA - OFFICE OF CONSUMER AFFAIRS						
GEN	CA	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,119,399	1,919,324	200,075
GEN	CA	BC	A deficit is projected primarily due to lower than anticipated home improvement license renewals and permits being issued for taxi and limousine services.	3,500,000	3,151,855	(348,145)
CC - SHERIFF/CORRECTIONAL CENTER						
GEN	CC	AA	A deficit is projected primarily due to budgeted labor concessions not expected to materialize. These shortfalls have been covered by other budget initiatives.	123,608,029	124,608,565	(1,000,536)
GEN	CC	BF	A deficit is projected due to lower than expected prior year's recoveries.	893,000	819,000	(74,000)
GEN	CC	BH	A deficit is projected primarily due to a delay in the initiative to house Suffolk County inmates.	6,187,500	5,812,500	(375,000)
GEN	CC	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	3,699,536	3,599,536	100,000
CE - COUNTY EXECUTIVE						
GEN	CE	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,564,265	2,021,714	542,551
CF - OFFICE OF CONSTITUENT AFFAIRS						
GEN	CF	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,646,654	2,308,078	338,576
CL - COUNTY CLERK						
GEN	CL	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	6,139,024	5,605,325	533,699
CO - COUNTY COMPTROLLER						
GEN	CO	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	7,246,903	5,768,619	1,478,284
CS - CIVIL SERVICE						
GEN	CS	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	4,760,368	4,348,898	411,470
DA - DISTRICT ATTORNEY						
GEN	DA	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	29,569,934	27,555,130	2,014,804
EL - BOARD OF ELECTIONS						
GEN	EL	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	12,370,492	10,854,824	1,515,668

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
FB - FRINGE BENEFITS						
GEN	FB	AB	A surplus is projected primarily due to lower than anticipated charges in connection with the employer match portion of FICA expense mainly resulting from both a lower salary level and lower effective tax rates than provided for in the Adopted Budget.	200,351,921	196,987,531	3,364,390
HE - HEALTH DEPARTMENT						
GEN	HE	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	15,958,839	14,605,297	1,353,542
GEN	HE	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	1,153,632	821,227	332,405
GEN	HE	PP	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures as well as an estimated reduction in service rates from the NYS Department of Health.	171,304,000	168,229,000	3,075,000
GEN	HE	SA	A deficit is projected due to New York State Budget reductions in State Aid reimbursements; and reduced reimbursements because of lower spending in line with the County-wide initiative to reduce departmental spending.	99,111,000	96,476,895	(2,634,105)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS						
GEN	HI	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	316,137	207,661	108,476
HR - COMMISSION ON HUMAN RIGHTS						
GEN	HR	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	612,555	362,131	250,424
IT - INFORMATION TECHNOLOGY						
GEN	IT	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	10,218,932	7,729,110	2,489,822
GEN	IT	BW	A deficit is projected due to the elimination of charges to the Police Department.	424,837	-	(424,837)
GEN	IT	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	371,525	296,525	75,000
GEN	IT	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	9,751,369	6,824,619	2,926,750
GEN	IT	DF	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	4,459,820	4,209,820	250,000
LE - COUNTY LEGISLATURE						
GEN	LE	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	6,018,626	4,900,788	1,117,838
LR - OFFICE OF LABOR RELATIONS						
GEN	LR	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	551,854	470,803	81,051

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
ME - MEDICAL EXAMINER						
GEN	ME	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	5,415,064	4,944,626	470,438
GEN	ME	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	385,270	250,270	135,000
GEN	ME	SA	A deficit is projected due to New York State budget reductions in State Aid reimbursements.	2,149,746	1,074,746	(1,075,000)
MI - MISCELLANEOUS						
GEN	MI	GA	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.	61,531,155	61,857,330	(326,175)
GEN	MI	OO	A surplus is projected due to a budgeted contingency reserve that is being used to offset the County's Property Tax Certiorari liability pursuant to a change in procedure. In addition, \$11.6 million contingency is set aside for any unforeseen expenses.	94,479,925	37,194,543	57,285,382
PB - PROBATION						
GEN	PB	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	17,554,733	15,611,369	1,943,364
GEN	PB	SA	A deficit is projected due to New York State Budget reductions in State Aid reimbursements; and reduced reimbursements because of lower spending in line with the County-wide initiative to reduce departmental spending.	2,850,000	2,671,540	(178,460)
PK - PARKS, RECREATION AND MUSEUMS						
GEN	PK	AA	A deficit is projected due to the transfer of the Maintenance Unit back to the Parks department, partially offset by the use of various personnel reduction initiatives including layoffs, furloughs and other cost-saving initiatives.	13,883,431	15,879,029	(1,995,598)
GEN	PK	BH	A deficit is projected primarily due to lower attendance at County parks and a delay in the implementation of the advertisement initiative.	22,751,611	21,425,001	(1,326,610)
GEN	PK	DD	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures, partially offset by the transfer of the Maintenance Unit back to the Parks department.	989,400	932,784	56,616
GEN	PK	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures, partially offset by the transfer of the Maintenance Unit back to the Parks department.	2,676,071	2,607,109	68,962
PL - PLANNING						
GEN	PL	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	1,708,386	1,140,877	567,509
GEN	PL	DG	A surplus is projected due to the elimination of the subsidy for the Long Island Regional Planning Board.	200,000	-	200,000
GEN	PL	MM	A surplus is projected due to a reduction in the subsidy for Long Island Bus.	47,873,726	43,340,036	4,533,690
PR - PURCHASING DEPARTMENT						
GEN	PR	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including layoffs, furloughs and limited filling of open positions.	1,260,698	1,114,721	145,977

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
PW - PUBLIC WORKS DEPARTMENT						
GEN	PW	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are the transfer of Parks Maintenance from DPW to Parks, layoffs, furloughs and other cost-saving initiatives.	36,262,487	32,343,542	3,918,945
GEN	PW	BB	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures as well as the transfer of Parks Maintenance from DPW to Parks.	166,324	102,054	64,270
GEN	PW	DD	A deficit is projected due to higher than budgeted winter road repair expenses and higher anticipated vehicle fuel costs, offset by the transfer of Parks Maintenance from DPW to Parks and a County-wide mandate to significantly reduce departmental expenses.	4,605,498	5,119,782	(514,284)
GEN	PW	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures as well as the transfer of Parks Maintenance from DPW to Parks.	8,489,009	6,078,910	2,410,099
GEN	PW	DF	A deficit is projected primarily due to costs associated with a federally reimbursed energy efficient traffic light project and higher anticipated heating oil costs.	27,401,896	30,741,671	(3,339,775)
GEN	PW	FA	A surplus is projected primarily due to reimbursements for a federal energy efficient traffic light project and FEMA reimbursement for snow removal and other storm related expenses.	-	3,345,900	3,345,900
RE - OFFICE OF REAL ESTATE SERVICES						
GEN	RE	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	567,580	510,848	56,732
GEN	RE	BF	A surplus is projected primarily as a result of lease securitizations on various Mitchell Field leases as well as sales of excess county owned land.	64,475,297	79,265,552	14,790,255
RM - RECORDS MANAGEMENT						
GEN	RM	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including layoffs, furloughs and limited filling of open positions.	862,697	792,887	69,810
RV - GENERAL FUND UNALLOCATED REVENUE						
GEN	RV	BI	A deficit is projected primarily due to lower than expected chargebacks in connection with the County's Information Technology System.	2,500,000	-	(2,500,000)
GEN	RV	BS	A deficit is projected due to Off Track Betting Corporation's anticipated net loss for 2011 resulting in no profits being distributed to Nassau County.	1,500,000	-	(1,500,000)
GEN	RV	SA	A deficit is projected due to a NYS Long Island Expressway ticket surcharge initiative not expected to occur.	5,000,000	-	(5,000,000)
GEN	RV	TA	A surplus is projected due to higher than anticipated growth in sales tax.	951,471,624	957,000,000	5,528,376
GEN	RV	TO	A deficit is projected due to lower anticipated volume of wagering.	5,000,000	3,588,190	(1,411,810)
SC - SENIOR CITIZENS AFFAIRS						
GEN	SC	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,439,725	1,947,695	492,030
GEN	SC	BW	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	15,412,300	12,235,062	(3,177,238)
GEN	SC	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	15,412,300	14,381,780	1,030,520
GEN	SC	SA	A deficit is projected due to reduced State Aid reimbursement from New York State, as well as lower reimbursable expenses.	6,853,442	6,277,673	(575,769)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
SS - SOCIAL SERVICES						
GEN	SS	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	53,373,665	48,733,841	4,639,824
GEN	SS	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	11,873,730	10,647,653	1,226,077
GEN	SS	FA	A deficit is projected as a result of caseloads dropping out of the Temporary Assistance for Needy Families (TANF) reimbursable program and into other non-funded Federal programs combined with lower reimbursement due to the reduced departmental expenditure initiative.	124,088,855	121,000,000	(3,088,855)
GEN	SS	SA	A surplus is projected primarily due to an increase in day care volume & service rates and preventative services, partially offset by less reimbursement due to reduced departmental expenditure initiatives.	88,705,159	90,000,000	1,294,841
GEN	SS	SS	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	73,050,000	72,675,000	375,000
GEN	SS	TT	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	59,273,651	56,832,792	2,440,859
GEN	SS	WW	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	63,808,000	62,908,000	900,000
GEN	SS	XX	The surplus is projected primarily due to the favorable change in the NYS Medicaid formula implemented after the adoption of the budget.	242,763,290	242,344,540	418,750
TR - COUNTY TREASURER						
GEN	TR	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	2,683,259	2,613,433	69,826
GEN	TR	BE	A deficit is projected due to lower than projected interest rates resulting from the continued economic downturn.	7,127,915	3,127,915	(4,000,000)
GEN	TR	OO	A deficit is projected due to a change in procedure in connection with the accounting treatment of Tax Certiorari payments resulting from the implementation of the NIFA control period.	-	70,000,000	(70,000,000)
TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
GEN	TV	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	3,442,006	3,313,467	128,539
GEN	TV	BD	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	89,626,000	66,824,267	(22,801,733)
GEN	TV	BI	A deficit is projected primarily due to insufficient funding that would have been utilized to reimburse a staff to work with the Compu Corp Project.	86,046	-	(86,046)
GEN	TV	BW	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	29,010,345	12,647,890	(16,362,455)
GEN	TV	DE	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	15,932,333	12,932,333	3,000,000
VS - VETERANS SERVICES AGENCY						
GEN	VS	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	492,358	439,322	53,036

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	1st Qtr Projection	Variance
YB - NASSAU COUNTY YOUTH BOARD						
GEN	YB	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	391,164	315,026	76,138
GEN	YB	BW	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	6,250,940	5,246,735	(1,004,205)
GEN	YB	DE	A surplus is projected primarily due to a County-wide mandate to significantly reduce departmental expenditures.	6,609,223	5,096,212	1,513,011
GEN	YB	SA	A deficit is projected due to reduced State Aid reimbursement from New York State.	1,168,602	(19,829)	(1,188,431)
FB - FRINGE BENEFITS						
PDD	FB	AB	A surplus is projected primarily due to lower than anticipated charges in connection with the employer match portion of FICA expense mainly resulting from both a lower salary level and lower effective tax rates than provided for in the Adopted Budget.	108,763,657	108,119,102	644,555
PD - POLICE DEPARTMENT						
PDD	PD	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. Other items influencing the projection are layoffs, furloughs and other cost-saving initiatives.	229,128,355	226,352,873	2,775,482
PDD	PD	BF	A deficit is projected due to lower than expected prior year's recoveries.	350,000	200,000	(150,000)
PDD	PD	BH	A surplus is projected due to a towing initiative.	3,411,617	4,911,617	1,500,000
FB - FRINGE BENEFITS						
PDH	FB	AB	A surplus is projected primarily due to lower than anticipated charges in connection with the employer match portion of FICA expense mainly resulting from both a lower salary level and lower effective tax rates than provided for in the Adopted Budget and a lower than anticipated pension expense.	103,205,471	100,959,046	2,246,425
PD - POLICE DEPARTMENT						
PDH	PD	AA	A deficit is projected primarily due to budgeted labor concessions not expected to materialize. These shortfalls have been covered by other budget initiatives.	167,707,319	193,999,171	(26,291,852)
PDH	PD	BF	A deficit is projected due to lower than expected prior year's recoveries.	400,000	-	(400,000)
PDH	PD	DD	A deficit is projected due to a requirement of additional crime lab testing.	2,704,595	3,504,595	(800,000)
PDH	PD	FA	A deficit is projected due to lower than expected grant-related reimbursements.	3,664,463	1,664,463	(2,000,000)
PDH	PD	SA	A deficit is projected due to lower than expected grant-related reimbursements.	2,589,000	589,000	(2,000,000)
BH - DEPT. OF MH. CHEM DEPEND & DISABLE SVCS						
RLC	BH	HH	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	10,951,750	8,694,052	2,257,698
SC - SENIOR CITIZENS AFFAIRS						
RLC	SC	HH	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	15,412,300	12,235,062	3,177,238
TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
RLC	TV	BW	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	61,626,000	38,824,267	(22,801,733)
RLC	TV	HH	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	29,010,345	12,647,890	16,362,455
YB - NASSAU COUNTY YOUTH BOARD						
RLC	YB	HH	Due to a delay in the installation of the final cameras and a delay in NYS approval for additional cameras the revenue projection for the program has been reduced.	6,250,940	5,246,735	1,004,205

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AATAK - TERMINAL LEAVE

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	277,278	423,529	277,278	-
FCF Total		277,278	423,529	277,278	-
GEN	AC - DEPARTMENT OF INVESTIGATIONS	6,770	6,796	6,796	(26)
	AR - ASSESSMENT REVIEW COMMISSION	45,342	76,910	45,342	-
	AS - ASSESSMENT DEPARTMENT	138,002	194,361	138,468	(466)
	AT - COUNTY ATTORNEY	370,000	262,543	370,000	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	109,382	195,197	140,952	(31,570)
	BU - OFFICE OF MANAGEMENT AND BUDGET	101,592	90,439	101,592	-
	CA - OFFICE OF CONSUMER AFFAIRS	38,783	57,955	57,955	(19,172)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,230,233	1,832,463	1,230,233	-
	CE - COUNTY EXECUTIVE	226,000	68,086	226,000	-
	CF - OFFICE OF CONSTITUENT AFFAIRS	109,000	115,346	116,431	(7,431)
	CL - COUNTY CLERK	48,020	31,476	48,020	-
	CO - COUNTY COMPTROLLER	94,311	169,465	106,967	(12,656)
	CS - CIVIL SERVICE	91,470	95,538	91,470	-
	DA - DISTRICT ATTORNEY	617,670	998,097	740,070	(122,400)
	EL - BOARD OF ELECTIONS	195,064	237,454	195,064	-
	EM - EMERGENCY MANAGEMENT	1,685	1,690	1,685	-
	HE - HEALTH DEPARTMENT	231,803	454,370	231,803	-
	HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	18,369	18,431	18,431	(62)
	HP - CE - PHYSICALLY CHALLENGED	71,201	71,728	71,728	(527)
	IT - INFORMATION TECHNOLOGY	372,758	482,494	372,758	-
	LE - COUNTY LEGISLATURE	57,749	42,853	65,755	(8,006)
	LR - OFFICE OF LABOR RELATIONS	37,842	46,097	46,097	(8,255)
	ME - MEDICAL EXAMINER	185,774	309,158	185,774	-
	MI - MISCELLANEOUS	1,726,000	(2,282,109)	1,726,000	-
	PA - PUBLIC ADMINISTRATOR	-	4,292	4,292	(4,292)
	PB - PROBATION	495,677	821,835	495,677	-
	PE - DEPARTMENT OF HUMAN RESOURCES	34,000	-	34,000	-
	PK - PARKS, RECREATION AND MUSEUMS	259,569	344,527	259,569	-
	PL - PLANNING	7,863	47,052	9,267	(1,404)
	PR - PURCHASING DEPARTMENT	46,785	71,867	46,785	-
	PW - PUBLIC WORKS DEPARTMENT	949,559	1,575,660	1,095,707	(146,148)
	RM - RECORDS MANAGEMENT (GEN FUND)	5,000	-	5,000	-
	SA - CE - COORD AGENCY FOR SPANISH AMERICANS	-	3,236	3,236	(3,236)
	SC - SENIOR CITIZENS AFFAIRS	157,367	161,590	157,915	(548)
	SS - SOCIAL SERVICES	262,037	483,748	303,674	(41,637)
	TR - COUNTY TREASURER	50,000	63,588	50,000	-
	VS - VETERANS SERVICES AGENCY	27,147	15,689	27,147	-
	YB - NASSAU COUNTY YOUTH BOARD	41,063	54,642	41,179	(116)
GEN Total		8,460,887	7,224,566	8,868,839	(407,952)
PDD	PD - POLICE DEPARTMENT	2,000,000	893,890	2,000,000	-
PDD Total		2,000,000	893,890	2,000,000	-
PDH	PD - POLICE DEPARTMENT	2,000,000	1,737,308	2,000,000	-
PDH Total		2,000,000	1,737,308	2,000,000	-
Grand Total		12,738,165	10,279,293	13,146,117	(407,952)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AAZY8 - OVERTIME

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	1,715,000	275,878	1,715,000	-
FCF Total		1,715,000	275,878	1,715,000	-
GEN	AR - ASSESSMENT REVIEW COMMISSION	160,457	582	54,958	105,499
	AS - ASSESSMENT DEPARTMENT	42,403	-	42,403	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	1,000	-	1,000	-
	CA - OFFICE OF CONSUMER AFFAIRS	106,799	4,564	79,087	27,712
	CC - NC SHERIFF/CORRECTIONAL CENTER	20,225,550	3,724,621	17,225,550	3,000,000
	CF - OFFICE OF CONSTITUENT AFFAIRS	48,003	13,585	48,003	-
	CL - COUNTY CLERK	65,000	-	65,000	-
	CO - COUNTY COMPTROLLER	12,668	-	12,668	-
	CS - CIVIL SERVICE	20,342	3,213	20,342	-
	DA - DISTRICT ATTORNEY	700,000	111,914	700,000	-
	EL - BOARD OF ELECTIONS	33,781	-	33,781	-
	HE - HEALTH DEPARTMENT	239,200	41,648	239,200	-
	IT - INFORMATION TECHNOLOGY	63,000	4,008	63,000	-
	ME - MEDICAL EXAMINER	32,936	8,823	32,936	-
	PA - PUBLIC ADMINISTRATOR	7,612	107	7,612	-
	PB - PROBATION	325,000	40,484	325,000	-
	PK - PARKS, RECREATION AND MUSEUMS	207,000	19,009	207,000	-
	PL - PLANNING	6,148	-	6,148	-
	PR - PURCHASING DEPARTMENT	1,689	-	1,689	-
	PW - PUBLIC WORKS DEPARTMENT	1,055,964	992,738	1,055,964	-
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	2,899	28,943	-
	RM - RECORDS MANAGEMENT (GEN FUND)	4,000	-	4,000	-
	SC - SENIOR CITIZENS AFFAIRS	994	-	994	-
	SS - SOCIAL SERVICES	1,315,265	259,180	1,315,265	-
	TR - COUNTY TREASURER	51,265	10,558	51,265	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	29,297	132,012	20,000
GEN Total		24,907,031	5,267,228	21,753,820	3,153,211
PDD	PD - POLICE DEPARTMENT	19,000,000	3,212,376	14,000,000	5,000,000
PDD Total		19,000,000	3,212,376	14,000,000	5,000,000
PDH	PD - POLICE DEPARTMENT	20,000,000	3,367,722	15,000,000	5,000,000
PDH Total		20,000,000	3,367,722	15,000,000	5,000,000
Grand Total		65,622,031	12,123,205	52,468,820	13,153,211

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB08F - NYS POLICE RETIREMENT

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
PDD	FB - FRINGE BENEFIT	32,505,099	32,760,614	32,404,000	101,099
PDD Total		32,505,099	32,760,614	32,404,000	101,099
PDH	FB - FRINGE BENEFIT	23,841,579	23,046,576	23,403,000	438,579
PDH Total		23,841,579	23,046,576	23,403,000	438,579
Grand Total		56,346,678	55,807,190	55,807,000	539,678

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB11F - STATE RET SYSTEMS

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,049,736	1,009,171	1,029,000	20,736
FCF Total		1,049,736	1,009,171	1,029,000	20,736
GEN	FB - FRINGE BENEFIT	44,701,662	42,206,193	44,807,000	(105,338)
GEN Total		44,701,662	42,206,193	44,807,000	(105,338)
PDD	FB - FRINGE BENEFIT	1,306,647	1,309,012	1,279,000	27,647
PDD Total		1,306,647	1,309,012	1,279,000	27,647
PDH	FB - FRINGE BENEFIT	4,944,856	5,791,977	4,848,000	96,856
PDH Total		4,944,856	5,791,977	4,848,000	96,856
Grand Total		52,002,901	50,316,353	51,963,000	39,901

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB14F - HEALTH INSURANCE

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,551,684	325,642	1,552,000	(316)
FCF Total		1,551,684	325,642	1,552,000	(316)
GEN	CT - COURTS	190,691	13,247	190,691	-
	FB - FRINGE BENEFIT	68,823,323	16,584,589	68,823,323	-
	MI - MISCELLANEOUS	-	4,164	-	-
GEN Total		69,014,014	16,602,000	69,014,014	-
PDD	FB - FRINGE BENEFIT	31,796,945	7,743,247	31,796,945	-
PDD Total		31,796,945	7,743,247	31,796,945	-
PDH	FB - FRINGE BENEFIT	24,065,526	5,815,864	24,065,526	-
PDH Total		24,065,526	5,815,864	24,065,526	-
Grand Total		126,428,169	30,486,753	126,428,485	(316)

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB75F - HEALTH INSURANCE FOR RETIREES

Fund	Dept and Name	2011 Adopted Budget	Current Obligations	1st Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	617,216	207,032	617,216	-
FCF Total		617,216	207,032	617,216	-
GEN	CT - COURTS	1,638,217	370,997	1,638,217	-
	FB - FRINGE BENEFIT	44,803,939	11,533,265	44,803,939	-
	MI - MISCELLANEOUS	19,997,662	(13,220,681)	19,997,662	-
GEN Total		66,439,818	(1,316,419)	66,439,818	-
PDD	FB - FRINGE BENEFIT	23,711,014	5,992,122	23,711,014	-
PDD Total		23,711,014	5,992,122	23,711,014	-
PDH	FB - FRINGE BENEFIT	32,048,119	8,151,328	32,048,119	-
PDH Total		32,048,119	8,151,328	32,048,119	-
Grand Total		122,816,167	13,034,063	122,816,167	-

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT





**KEY PERFORMANCE
INDICATORS**

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2011 Budget	On-Board 1/1/2011	On Board 3/31/2011	Variance 3/31/11 vs. Budget 2011	Change from 1/1/2011
Assessment	216	212	211	(5)	(1)
Assessment Review Commission	43	43	43	0	0
Behavioral Services	62	64	58	(4)	(6)
CF - Constituent Affairs	14	11	12	(2)	1
CF - Printing, Mail & Graphics	30	30	30	0	0
Civil Service	55	55	55	0	0
Consumer Affairs	33	32	32	(1)	0
Coord. Agency for Spanish Americans	4	4	4	0	0
Correctional Center/Sheriff	1,235	1,188	1,186	(49)	(2)
County Attorney	135	124	120	(15)	(4)
County Clerk	103	102	101	(2)	(1)
County Comptroller	88	75	76	(12)	1
County Executive	26	21	21	(5)	0
District Attorney	369	366	371	2	5
Elections	129	131	134	5	3
Emergency Management	7	8	8	1	0
Fire Commission	107	89	96	(11)	7
Health	210	198	201	(9)	3
Housing & Intergovernmental Affairs	3	3	2	(1)	(1)
Human Resources	9	9	9	0	0
Human Rights Commission	9	9	9	0	0
Information Technology	121	114	85	(36)	(29)
Labor Relations	5	5	5	0	0
Legislature	95	85	85	(10)	0
Medical Examiner	53	48	50	(3)	2
Minority Affairs	6	6	6	0	0
Office of Management and Budget	27	27	27	0	0
Physically Challenged	4	4	5	1	1
Planning	22	22	22	0	0
Police District	1,680	1,683	1,683	3	0
Police Headquarters	1,626	1,530	1,534	(92)	4
Probation	216	207	207	(9)	0
Public Administrator	7	7	7	0	0
Public Works / Traffic Safety	526	503	459	(67)	(44)
Purchasing	17	16	16	(1)	0
Real Estate Services	7	7	7	0	0
Records Management	12	13	13	1	0
Recreation, Parks and Museums	148	146	194	46	48
Senior Citizens Affairs	34	30	30	(4)	0
Social Services	820	790	809	(11)	19
Traffic and Parking Violations Agency	47	45	46	(1)	1
Treasurer	37	35	35	(2)	0
Veterans Services	8	7	7	(1)	0
Youth Board	5	4	4	(1)	0
Sub-Total Full-Time Employees	8,410	8,108	8,115	(295)	7
Contract Employees	83	57	60	(23)	3
Major Operating Funds Sub-Total	8,493	8,165	8,175	(318)	10
Sewer Districts	294	248	254	(40)	6
Grand Total F/T Employees	8,787	8,413	8,429	(358)	16

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non	Grand Total	CONTRACT EMPLOYEE
							On-Board 3/31/2011				Union On-Board 3/31/2011	On-Board 3/31/2011	
Assessment	206						206			5	5	211	
Assessment Review Commission	35						35	4		4	8	43	
Behavioral Services	57						57			1	1	58	9
CF - Constituent Affairs							-			12	12	12	
CF - Printing, Mail & Graphics	30						30				-	30	
Civil Service	46						46	3		6	9	55	
Consumer Affairs	30						30			2	2	32	
Coord. Agency for Spanish Americans										4	4	4	
Correctional Center	156				1,027		1,183			3	3	1,186	
County Attorney	42						42			78	78	120	
County Clerk	95						95		1	5	6	101	
County Comptroller	65						65		1	10	11	76	
County Executive							-		1	20	21	21	
District Attorney	139		42				181		1	189	190	371	
Elections	103						103			31	31	134	
Emergency Management	2						2			6	6	8	
Fire Commission	96						96				-	96	
Health	197						197			4	4	201	
Housing & Intergovernmental Affairs							-			2	2	2	
Human Resources							-			9	9	9	
Human Rights Commission	7						7			2	2	9	
Information Technology	79						79			6	6	85	
Labor Relations							-			5	5	5	
Legislature	-						-		19	66	85	85	
Medical Examiner	49						49			1	1	50	
Minority Affairs							-			6	6	6	
Office of Management and Budget							-			27	27	27	
Physically Challenged							-			5	5	5	
Planning	20						20			2	2	22	
Police District	95			1,391		197	1,683			-	-	1,683	
Police Headquarters	697	372		289		167	1,525			9	9	1,534	
Probation	207						207			-	-	207	
Public Administrator	5						5			2	2	7	
Public Works	454						454			5	5	459	
Purchasing	15						15			1	1	16	
Real Estate Services	4						4			3	3	7	
Records Management	13						13				-	13	
Recreation, Parks and Museums	187						187			7	7	194	
Senior Citizens Affairs	29						29			1	1	30	14
Social Services	798						798			11	11	809	29
Traffic and Parking Violations Agency	43						43			3	3	46	
Treasurer	32						32			3	3	35	
Veterans Services	5						5			2	2	7	
Youth Board	3						3			1	1	4	8
Sub-Total Full-Time Employees	4,041	372	42	1,680	1,027	364	7,526	7	23	559	589	8,115	60
Contract Employees												60	60
Major Operating Funds Sub-Total	4,041	372	42	1,680	1,027	364	7,526	7	23	559	589	8,175	
Sewer Districts	253						253			1	1	254	
Grand Total FT Employees	4,294	372	42	1,680	1,027	364	7,779	7	23	560	590	8,429	-



KPI REPORT 3: Overtime Spending

Year-to-Date March Overtime Spending Analysis					
Departments	*Actual 2011	*Actual 2010	Variance	Adopted 2011 Budget	Comparison Actual to 2011 Budget
Assessment Review	582	-	(582)	160,457	159,875
Assessment	-	14	14	42,403	42,403
Behavioral Health	-	-	-	1,000	1,000
Consumer Affairs	4,564	6,474	1,910	106,799	102,235
Correctional Ctr/Sheriff	3,724,621	2,979,878	(744,743)	20,225,550	16,500,929
Constituent Affairs	13,585	1,248	(12,337)	48,003	34,418
County Clerk	-	-	-	65,000	65,000
County Comptroller	-	-	-	12,668	12,668
Civil Service	3,213	1,446	(1,767)	20,342	17,129
District Attorney	111,914	118,411	6,497	700,000	588,086
Elections	-	-	-	33,781	33,781
Health	41,648	42,762	1,114	239,200	197,552
Information Technology	4,008	5,771	1,763	63,000	58,992
Medical Examiner	8,823	1,791	(7,032)	32,936	24,113
Public Administrator	107	42	(65)	7,612	7,505
Probation	40,484	35,770	(4,714)	325,000	284,516
Recreation & Parks	19,009	7,022	(11,987)	207,000	187,991
Planning	-	-	-	6,148	6,148
Purchasing	-	-	-	1,689	1,689
Public Works	992,738	621,760	(370,978)	1,055,964	63,226
Real Estate	2,899	3,763	864	28,943	26,044
Records Management	-	-	-	4,000	4,000
Senior Citizens	-	-	-	994	994
Social Services	259,180	202,231	(56,949)	1,315,265	1,056,085
Treasurer	10,558	-	(10,558)	51,265	40,707
TPVA	29,297	28,562	(735)	152,012	122,715
Total General Fund	5,267,228	4,056,378	(1,210,285)	24,907,031	19,639,801
Police District	3,212,376	2,978,041	(234,335)	19,000,000	15,787,624
Police HQ	3,367,722	2,373,809	(993,913)	20,000,000	16,632,278
Fire Commission	275,878	254,476	(21,402)	1,715,000	1,439,122
Subtotal - 5 Major Funds	12,123,205	9,662,704	(2,459,935)	65,622,031	53,498,826
Sewer Districts	434,733	261,281	(173,452)	1,725,000	1,290,267
Grand Total	12,557,938	9,923,985	(2,633,387)	67,347,031	54,789,093

*The grand totals do not include Nassau County Community College (NCC).

*Actuals reflect NIFS First Quarter.

FISCAL 2011 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Year-to-Date March Overtime Hours			
Departments	2011	2010	YTD Actual Variance
Assessment	6	4	2
Assessment Review	4	0	4
Behavioral Health	0	3	(3)
Board of Elections	98	0	98
Civil Service	42	45	(2)
Constituent Affairs	339	217	122
Consumer Affairs	87	244	(157)
Correctional Center	75,849	68,426	7,423
District Attorney	2,438	3,760	(1,321)
Fire Commission	6,891	8,471	(1,580)
Health	383	926	(542)
Human Rights Commission	0	16	(16)
Information Technology	85	240	(155)
Legislature	67	20	47
Medical Examiner	127	171	(44)
Police District	51,754	48,860	2,894
Police Headquarters	55,867	40,649	15,218
Probation	936	966	(30)
Public Administrator	0	12	(12)
Public Works	18,279	14,127	4,152
Real Estate	77	105	(28)
Recreation, Parks and Museums	2,567	487	2,080
Senior Citizens	0	2	(2)
Sheriff	3,621	3,368	253
Social Services	4,827	4,554	273
Traffic and Parking Violations Agency	975	1,127	(152)
Treasurer	143	9	134
Veteran Services	0	15	(15)
Sub-Total	225,461	196,820	28,641
Sewer & Water Supply	13,934	11,268	2,666
Sub-Total	13,934	11,268	2,666
Grand Total	239,395	208,088	31,307

Data Source: BIRT Performance Scorecard Report as of April 20, 2011.

PD overtime exclusively represents expensed OT and excludes any deferred overtime accrued by sworn members.

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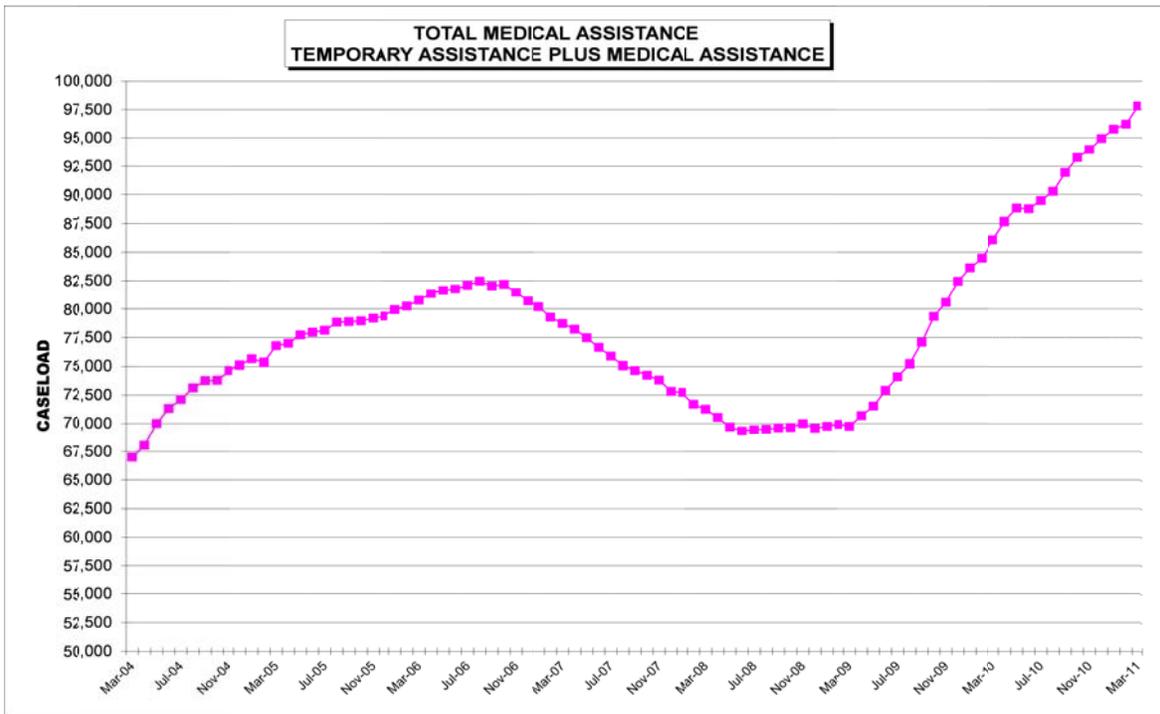
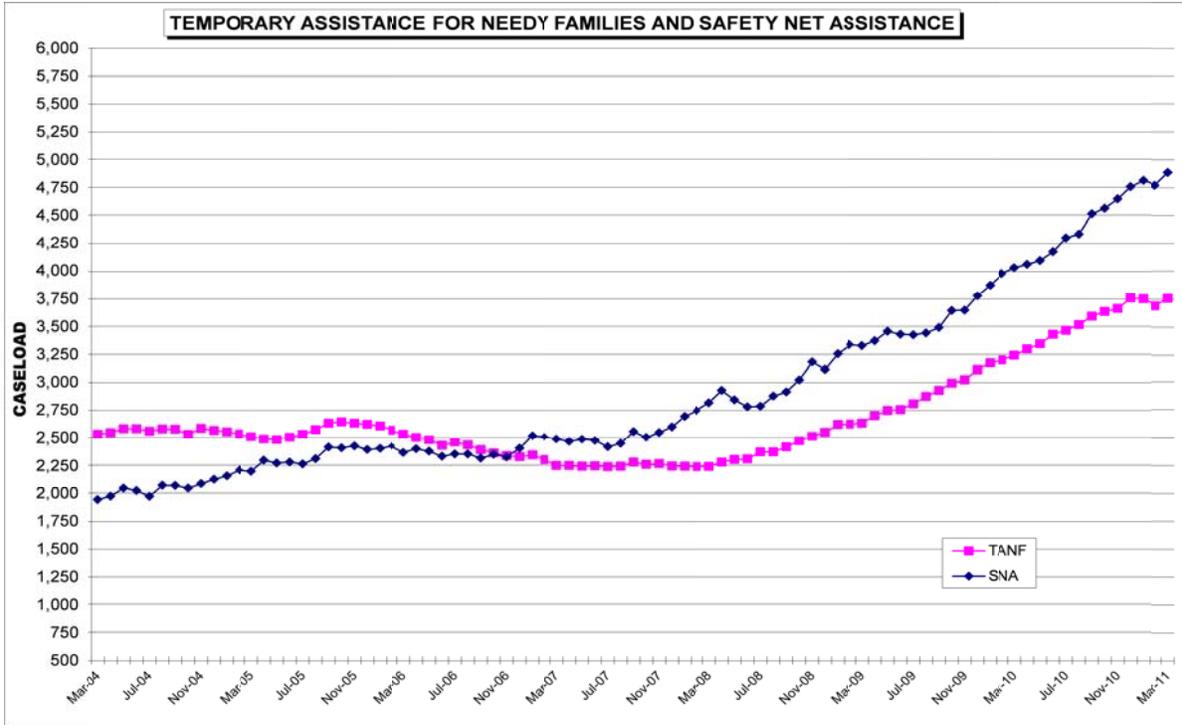


KPI REPORT 5: Utilities

Department	Description	Sub-Object Code	YTD Actual March 2011	YTD Actual March 2010	YTD Actual Variance	2011 Adopted Budget	Remaining Amount to 2011 Budget
Public Works (General Fund)							
	Water	55W	79,592	75,114	4,478	1,127,633	1,048,041
	Fuel	550	923,000	770,200	152,800	1,460,101	537,101
	Light, Power	551	6,205,219	8,574,537	(2,369,318)	13,991,859	7,786,640
	Telephone	552	-	-	-	1,625	1,625
	Natural Gas	553	1,371,453	854,085	517,368	2,261,926	890,473
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	-	1,567,291	1,300,800	(266,491)
	TOTAL		10,146,555	17,206,077	(7,059,522)	27,401,896	17,255,341
Correctional Center							
	Water	55W	53,535	48,786	4,749	214,830	161,295
	Fuel	550	9,844	14,524	(4,680)	67,730	57,886
	Light, Power	551	294,462	6,006	288,456	262,860	(31,602)
	TOTAL		357,841	69,316	288,525	545,420	187,579
Police Department District (PDD)							
	Water	55W	1,933	15,852	(13,919)	43,000	41,067
	Fuel	550	97,041	57,285	39,756	353,200	256,159
	Light, Power	551	(47,090)	336,064	(383,154)	531,000	578,090
	Telephone	552	14,111	22,228	(8,117)	467,931	453,820
	TOTAL		65,995	431,429	(365,434)	1,395,131	1,329,136
Police Department Headquarters (PDH)							
	Cellular Phone	531	1,000	0	1,000	-	(1,000)
	Water	55W	966	1,047	(81)	-	(966)
	Fuel	550	28,101	2,000	26,101	-	(28,101)
	Light, Power	551	-	(1,000)	1,000	-	-
	Telephone	552	221,873	350,794	(128,921)	2,433,440	2,211,567
	TOTAL		250,940	352,841	(101,901)	2,433,440	2,182,500
Information Technology							
	Cellular Phone	531	41,019	-	41,019	657,535	616,516
	Light, Power	551	-	-	-	-	-
	Telephone	552	728,771	716,005	12,766	3,802,285	3,073,514
	TOTAL		769,790	716,005	53,785	4,459,820	3,690,030
Social Services							
	Fuel	550	-	-	-	-	-
	Light, Power	551	-	-	-	400	400
	TOTAL		-	-	-	400	400
Major Operating Funds Departments Totals							
	Water	55W	136,026	140,799	(4,773)	1,385,463	1,249,437
	Cellular Phone	531	42,019	-	42,019	657,535	615,516
	Fuel	550	1,057,986	844,009	213,977	1,881,031	823,045
	Light, Power	551	6,452,591	8,915,607	(2,463,016)	14,786,119	8,333,528
	Telephone	552	964,755	1,158,343	(193,588)	6,705,281	5,740,526
	Natural Gas	553	1,371,453	854,085	517,368	2,261,926	890,473
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	16,899	1,550,392	1,300,800	(266,491)
	TOTAL		11,592,121	18,861,883	(7,269,762)	36,236,107	24,643,986
Sewer & Storm Water Resources District (SSWRD)							
	Water	55W	212,121	247,924	(35,803)	1,716,306	1,504,185
	Fuel	550	500,000	-	500,000	695,457	195,457
	Light, Power	551	199,715	218,801	(19,086)	889,615	689,900
	Telephone	552	-	-	-	13,218	13,218
	Natural Gas	553	4,615,460	1,885,513	2,729,947	10,140,000	5,524,540
	TOTAL		5,527,296	2,352,238	3,175,058	13,454,596	7,927,300
County Total (Major Operating Funds and SSWRD)							
	Water	55W	348,147	388,723	(40,576)	3,101,769	2,753,622
	Cellular Phone	531	42,019	-	42,019	657,535	615,516
	Fuel	550	1,557,986	844,009	713,977	2,576,488	1,018,502
	Light, Power	551	6,652,306	9,134,408	(2,482,102)	15,675,734	9,023,428
	Telephone	552	964,755	1,158,343	(193,588)	6,718,499	5,753,744
	Natural Gas	553	5,986,913	2,739,598	3,247,315	12,401,926	6,415,013
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	16,899	1,550,392	1,300,800	(266,491)
	TOTAL		17,119,417	21,214,121	(4,094,704)	49,690,703	32,571,286

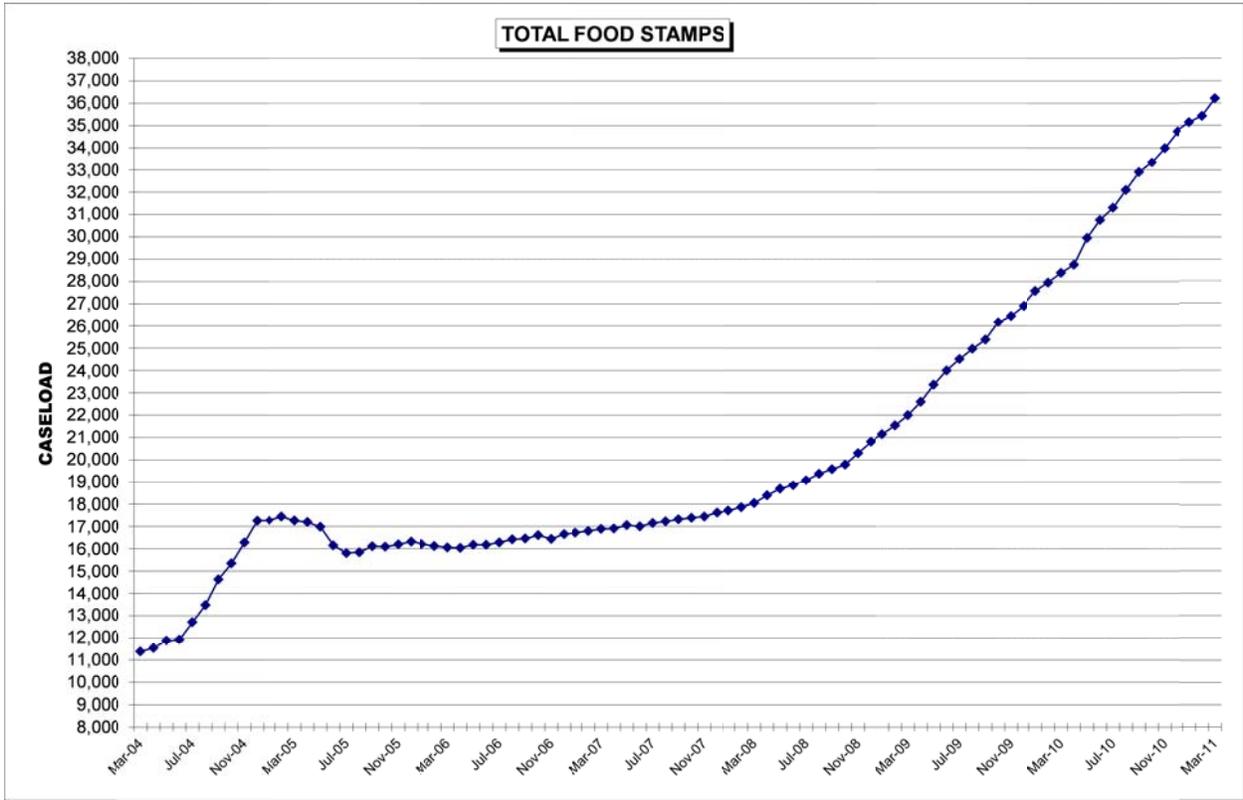


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads



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

	2007	2008	2009	2010	2011
County Population	1,540	1,421	1,414	1,525	1,373
State-Ready Population	30	18	12	10	13
Federal Population	145	149	117	117	102
Parole Violators	37	24	16	19	23
TOTAL	1,752	1,612	1,559	1,671	1,511

Chart reflects the average inmate population for the given month.



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Note: First Quarter 2011 information was not available at the time of publication of this report

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period January 1st to December 31st, 2010

Expense	YTD Actuals	
	Dec-10	Dec-09
Salary	12,763,403	13,762,412
Fringe Benefits	5,333,262	4,818,017
General and Administrative Expenses	11,935,595	13,613,911
Bond Principal	1,455,000	1,455,000
Expense Total	31,487,260	33,649,341
Revenue		
Net Retained Commission	27,023,856	29,098,499
Other income	1,877,455	1,631,290
Revenue Total	28,901,312	30,729,789
Net Profit	(2,585,949)	(2,919,552)

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.

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KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

MTM Valuation Report as of 03/31/2011

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,282,938.31)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,287,942.85)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$5,590,780.70)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,282,938.31)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,287,942.85)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$5,632,757.69)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,177,869.05)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,177,869.05)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,177,869.05)
Total				(\$51,898,907.86)

Nassau Health Care Corporation

MTM Valuation Report as of 03/31/2011

Associated Bonds	Client Pays	Maturity Date	Initial Notional	MTM Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$6,911,506.03)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$6,890,169.81)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$6,890,184.84)
Series 2001 A	4.6100%	8/1/2012	\$25,675,000.00	(\$1,474,220.09)
Total				(\$22,166,080.77)

Data Source: Public Financial Management, Inc.



KPI REPORT 10: Tax Certiorari Report

The County's Assessment Review Commission (ARC) is expected to complete its actions as they relate to the intake of 2012/2013 tax grievances in the second quarter as the deadline for filing grievances was extended to April 23, 2011 from the normal filing deadline of March 1, 2011. Preliminary statistics indicate that as of March 31, 2011, there have been 123,576 grievances filed for all four classes of property for the 2012/2013 tax year consisting of 103,538 for Class 1 property, 5,285 for Class II property, 335 for Class III property and 14,418 for Class IV property. These statistics indicate an increase of 4,796 grievances or approximately 4% over the number of grievances filed for the 2011/2012 tax year of 118,780.

It is also expected that ADAPT (the County's multi-department tax certiorari case management system) will be in place during the second quarter of 2011 and will help facilitate communication and information sharing for the several departments involved and improve the speed at which cases will be resolved.