

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending June 30, 2011

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
August 1, 2011**

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EXECUTIVE SUMMARY

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2011 Second Quarter Financial Report which projects a balanced budget.

On January 26, 2011, the Nassau County 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. As discussed in the County's Revised Update to the Multi-Year Plan, the County disagrees with NIFA's position. The County's independent auditor has advised that the fund surplus/deficit calculation is recorded in accordance with GAAP in the Comprehensive Annual Financial Report ("CAFR") of the County Comptroller (which is audited by the County's independent auditor), on schedule X-5-"Governmental Funds – Statement of Revenues, Expenditures and Changes in Fund Balance", as Net Change in Fund Balances (Deficits). Net Change in Fund Balances (Deficits) is the sum of three inputs: (1) Revenues, (2) Expenditures and (3) Other Financing Sources (Uses).

The County notes that it finished 2010 with a \$26.6 million surplus and believes that the 2011 Adopted Budget is balanced, using both the budgetary and GAAP basis of accounting, as was the case in 2010 when the difference in results was less than one million dollars between the different presentations. To further ensure budgetary balance 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 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;
- Outsourcing medical care for Correctional Center inmates;
- Housing of Suffolk County inmates;
- Sales of various land leases and excess County-owned land; and
- The use of bond proceeds to pay for Tax Certiorari and Judgments & Settlements as the County transitions to the elimination of the County Guarantee.

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The Administration acknowledges the severity of these actions on its workforce, however, drastic actions have to be taken to maintain budgetary balance. The workforce is at the lowest level in over fifty years. Significant new initiatives are being pursued, including restructuring the archaic property assessment system, and charging certain tax-exempt entities for sewer services.

The Administration will continue to develop new initiatives that focus on recurring revenues, 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 \$832.1 million, which is \$20.2 million higher than the 2011 Adopted Budget. Headcount reduction initiatives have partially offset, but not totally mitigated, the budgeted salary savings (\$61.6 million) that were initially projected to be achieved through union concessions. The salary projection also includes \$63.8 million for overtime, of which \$40 million is for the Police Department and \$17.2 million is for the Sheriff/Correctional Center.

Headcount

As of June 30, 2011, the County had 8,071 full-time employees for the five major funds. At the end of July, the County has 7,956 positions, which represents 454 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 June 30, 2011, the department incurred \$15.2 million in overtime expense and expects to end 2011 with \$40 million in overtime expense. The Sheriff /Correctional Center's 2011 Adopted Budget provided for \$20.2 million in overtime funding. Through June 30, 2011, the department incurred \$9.1 million in overtime expense and expects to end 2011 with \$17.2 million in overtime expense.

Employee Benefits

The 2011 Adopted Budget for Employee Benefits provided for the five major funds is \$472.4 million. This includes a variety of expenses such as pensions, employee and retiree health insurance, and Workers' Compensation. For 2011, Employee Benefits are projected to be \$470.4 million, a \$2 million reduction from the 2011 Adopted Budget. The County's employer share of FICA expense is projected to be less than budgeted. This is partially offset by higher-than budgeted NYS Unemployment Insurance costs associated with the unbudgeted layoff initiative.

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 close to budget.

The Workers' Compensation expense portion of Employee Benefits is projected to be \$28.5 million, and is slightly higher than budget.



Contractual Services

In early 2011, the County mandated significant departmental spending restrictions on all contractual expenditures. Similar to the cost savings plan implemented in early 2010, this initiative continues the cost-cutting controls that are necessary in the current economic environment and are projected to yield \$10.2 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 Corporation 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 \$191.4 million, which is a reduction of \$4.7 million from the 2011 Adopted Budget of \$196.1 million and is primarily attributable to the renegotiation of certain rates in non-mandated contracts.

Early Intervention and Pre-school Special Education Programs

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 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.

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The projected cost for these services for 2011 is \$169.6 million, a reduction of \$1.7 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.



REVENUE RESULTS

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounts for approximately 38% 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 \$1,013 million for 2011 as compared to the 2011 Adopted Budget of \$1,023.3 million. The decrease of \$10.3 million is due to lower than anticipated growth when compared to the budgeted assumptions.

State and Federal Aid

State Aid for 2011 is projected at \$209.5 million as compared to the 2011 Adopted Budget of \$221.5 million. This is a decrease of \$12 million and is primarily attributable to lower reimbursable expenses, a budgeted LIE ticket surcharge initiative that did not receive NYS approval, and lower than expected grant related reimbursements.

Federal Aid for 2011 is projected at \$154.5 million as compared to the 2011 Adopted Budget of \$151.8 million. This increase of \$2.7 million is primarily associated with reimbursement for the American Reinvestment and Recovery Act (ARRA) Traffic Light Project and an increase in the reimbursement rate related to the Temporary Assistance for Needy Families (TANF) direct assistance program.

Fines & Forfeits

Fines & Forfeits for 2011 is projected at \$54.5 million as compared to the 2011 Adopted Budget of \$95.6 million. The resulting \$41.1 million unfavorable variance is mainly attributable to a slower than budgeted implementation of the Red Light Camera Program primarily resulting from a delay in the approval from New York State for additional cameras.

Rents & Recoveries

Rents & Recoveries for 2011 is projected at \$91 million as compared to the 2011 Adopted Budget of \$82.5 million, resulting in a favorable variance of \$8.5 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. 2nd Quarter Projections (Excluding Transfers)					
EXP	Object and Name	2011 Adopted Budget	2nd Quarter Projection	Variance	Explanations
	SALARIES, WAGES & FEES	811,895,435	832,128,146	(20,232,711)	The deficit is projected due to lower than anticipated savings from headcount reduction initiatives.
	FRINGE BENEFITS	444,545,037	441,854,844	2,690,193	The County's employer share of FICA expense is projected to be less than budgeted. This is partially offset by higher-than-budgeted NYS Unemployment Insurance costs associated with headcount reduction initiatives.
	WORKERS COMPENSATION	27,819,990	28,546,492	(726,502)	The deficit is projected due to an unanticipated increase in State Workers' Compensation indemnity rates.
	EQUIPMENT	1,576,196	1,451,062	125,134	
	GENERAL EXPENSES	29,003,625	31,927,354	(2,923,729)	The deficit is projected primarily due to higher-than-budgeted election related costs and expenses associated with required crime evidence re-testing.
	CONTRACTUAL SERVICES	127,645,006	117,437,469	10,207,537	The surplus is projected due to a County-wide mandate to 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	
	INTEREST	73,009,884	73,009,884	-	
	LOCAL GOVT ASST PROGRAM	61,531,155	60,921,307	609,848	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is currently projected to be lower than budgeted, this expense is also expected to be proportionately under budget.
	PRINCIPAL	77,086,511	77,086,511	-	
	NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
	INTERFD CHGS - INTERFUND CHARGES	17,128,125	17,128,125	-	
	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	3,400,000	(2,000,000)	The deficit is projected as a result of higher than budgeted NIFA administration expenses.
	OTHER EXPENSES	315,473,717	336,869,975	(21,396,258)	At the request of the NIFA Board, the county has increased its projection of Tax Certiorari Expenses and Judgements & Settlements.
	EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	169,582,000	1,722,000	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 reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.
	PURCHASED SERVICES	59,273,651	55,832,792	3,440,859	The surplus is projected primarily due to the County-wide mandate to 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 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 (Excluding Transfers)		2,700,623,455	2,725,769,419	(25,145,964)	

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Variances - 2011 Adopted Budget vs. 2nd Quarter Projections (Excluding Transfers)					
REV	Object and Name	2011 Adopted Budget	2nd Quarter Projection	Variance	Explanations
	INT PENALTY ON TAX	28,500,000	28,500,000	-	
	PERMITS & LICENSES	12,806,114	12,695,326	(110,788)	
	FINES & FORFEITS	95,625,815	54,460,981	(41,164,834)	The deficit is projected due to a slower than budgeted implementation of the Red Light Camera Program primarily resulting from a delay in approval from New York State for additional cameras.
	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	90,970,133	8,445,744	The surplus is projected primarily from lease securitizations on various Mitchell 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	118,979,661	(3,586,823)	The deficit is projected primarily due to a reduction in Medicaid preschool reimbursement, lower-than anticipated attendance at County parks and a delay in the implementation of an advertising initiative.
	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.
	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	6,734,748	734,748	The surplus is due to higher-than-budgeted bond premium revenue.
	DUE FROM OTHER GOVERNMENTS	-	291,390	291,390	The surplus is due to reimbursement received from New York City for storm response assistance.
	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.
	INTERFD CHGS - INTERFUND CHARGES REVENUE	73,015,085	72,650,973	(364,112)	The deficit is projected primarily due to lower Information Technology related charges in the Police Department.
	FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,793,992	154,523,369	2,729,377	The projected surplus is primarily due to reimbursement for the American Reinvestment and Recovery Act (ARRA) Traffic Light Project and an increase in the reimbursement rate related to the Temporary Assistance for Needy Families Program (TANF) direct assistance program, partially offset by lower than expected grant-related reimbursements in the Police Department.
	STATE AID - REIMBURSEMENT OF EXPENSES	221,536,707	209,542,227	(11,994,480)	The projected deficit is primarily due to a NYS Long Island Expressway ticket surcharge initiative not expected to occur, a decrease in the reimbursement rate related to the Safety Net direct assistance program and lower than anticipated grant related reimbursements in the Police Department.
	SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	941,135,220	(10,336,404)	The projected deficit is due to lower 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	3,588,192	(1,411,808)	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 (Excluding Transfers)		2,700,623,456	2,635,769,419	(64,854,036)	
OFS	Object and Name	2011 Adopted Budget	2nd Quarter Projection	Variance	Explanations
	OTHER FINANCING SOURCES: CAPITAL PROCEEDS	-	90,000,000	90,000,000	The surplus is projected due to the use of funds derived from bond proceeds for property tax certiorari and other judgements and settlements.
OFS Total		-	90,000,000	90,000,000	

**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R/O	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(650,203)	-	-
	AA - SALARIES, WAGES & FEES	811,895,435	411,205,361	832,128,146	(20,232,711)
	AB - FRINGE BENEFITS	444,545,037	261,428,642	441,854,844	2,690,193
	AC - WORKERS COMPENSATION	27,819,990	10,138,119	28,546,492	(726,502)
	BB - EQUIPMENT	1,576,196	325,956	1,451,062	125,134
	DD - GENERAL EXPENSES	29,003,625	15,383,190	31,927,354	(2,923,729)
	DE - CONTRACTUAL SERVICES	127,645,006	65,296,946	117,437,469	10,207,537
	DF - UTILITY COSTS	36,236,107	14,293,680	39,325,882	(3,089,775)
	DG - VAR DIRECT EXPENSES	5,200,000	5,000,000	5,000,000	200,000
	FF - INTEREST	73,009,884	30,241,270	73,009,884	-
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	(13,797,023)	60,921,307	609,848
	GG - PRINCIPAL	77,086,511	40,260,000	77,086,511	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HH - INTERFD CHGS - INTERFUND CHARGES	17,128,125	7,487,091	17,128,125	-
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	MM - MASS TRANSPORTATION	47,873,726	10,325,586	43,340,036	4,533,690
	NA - NCIFA EXPENDITURES	1,400,000	-	3,400,000	(2,000,000)
	OO - OTHER	315,473,717	27,867,230	336,869,975	(21,396,258)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	136,238,485	169,582,000	1,722,000
	SS - RECIPIENT GRANTS	73,050,000	35,670,318	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	41,875,500	55,832,792	3,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	44,643,251	62,908,000	900,000
	XX - MEDICAID	242,763,290	113,793,394	242,344,540	418,750
EXPENSES Total		2,700,623,455	1,267,262,883	2,725,769,419	(25,145,964)
	Interdepartmental Transfers	549,690,176	57,294,406	475,148,696	74,541,480
Expenses including Interdepartmental Transfers		3,250,313,631	1,324,557,289	3,200,918,115	49,395,516
REV	BA - INT PENALTY ON TAX	28,500,000	16,143,845	28,500,000	-
	BC - PERMITS & LICENSES	12,806,114	6,191,327	12,695,326	(110,788)
	BD - FINES & FORFEITS	95,625,815	22,785,691	54,460,981	(41,164,834)
	BE - INVEST INCOME	7,422,719	962,526	3,422,719	(4,000,000)
	BF - RENTS & RECOVERIES	82,524,389	9,354,374	90,970,133	8,445,744
	BG - REVENUE OFFSET TO EXPENSE	21,404,045	282,906	21,404,045	-
	BH - DEPT REVENUES	122,566,484	46,208,767	118,979,661	(3,586,823)
	BI - CAP BACKCHARGES	12,695,288	709,684	10,109,242	(2,586,046)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	4,297,276	6,805,057	-
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,000,000	6,734,748	6,734,748	734,748
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	291,390	291,390	291,390
	BS - OTB PROFITS	1,500,000	-	-	(1,500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	73,015,085	3,926,386	72,650,973	(364,112)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,793,992	1,995,077	154,523,369	2,729,377
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	221,536,707	56,390,181	209,542,227	(11,994,480)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	298,438,214	941,135,220	(10,336,404)
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	21,079,149	71,864,510	-
	TL - PROPERTY TAX	800,315,632	-	800,315,632	-
	TO - OTB 5% TAX	5,000,000	1,004,836	3,588,192	(1,411,808)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	11,720,046	27,775,995	-
REVENUES Total		2,700,623,456	508,516,423	2,635,769,419	(64,854,036)
	Interdepartmental Transfers	549,690,175	57,294,406	475,148,696	(74,541,480)
Revenues including Interdepartmental Transfers		3,250,313,631	565,810,829	3,110,918,115	(139,395,516)
OFS	OA - CAPITAL PROCEEDS	-	-	90,000,000	90,000,000
OTHER FINANCING SOURCES Total		-	-	90,000,000	90,000,000
Surplus / (Deficit)					-

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GENERAL FUND					
E/R/O	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(650,203)	-	-
	AA - SALARIES, WAGES & FEES	404,635,747	195,333,395	389,624,683	15,011,065
	AB - FRINGE BENEFITS	228,417,175	120,754,530	229,717,766	(1,300,591)
	AC - WORKERS COMPENSATION	17,543,494	5,741,321	17,097,499	445,995
	BB - EQUIPMENT	913,431	161,525	788,297	125,134
	DD - GENERAL EXPENSES	22,470,225	11,379,998	24,293,954	(1,823,729)
	DE - CONTRACTUAL SERVICES	112,080,545	57,232,866	101,873,008	10,207,537
	DF - UTILITY COSTS	32,407,536	13,414,371	35,497,311	(3,089,775)
	DG - VAR DIRECT EXPENSES	5,200,000	5,000,000	5,000,000	200,000
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	(13,797,023)	60,921,307	609,848
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	308,788,949	-	308,054,201	734,748
	HF - INTER-DEPARTMENTAL CHARGES	55,589,992	22,133,146	55,589,992	-
	HH - INTERFD CHGS - INTERFUND CHARGES	78,754,125	7,487,091	41,850,759	36,903,366
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	MM - MASS TRANSPORTATION	47,873,726	10,325,586	43,340,036	4,533,690
	NA - NCIFA EXPENDITURES	1,400,000	-	3,400,000	(2,000,000)
	OO - OTHER	109,313,896	25,258,820	125,710,154	(16,396,258)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	136,238,485	169,582,000	1,722,000
	SS - RECIPIENT GRANTS	73,050,000	35,670,318	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	41,875,500	55,832,792	3,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	44,643,251	62,908,000	900,000
	XX - MEDICAID	242,763,290	113,793,394	242,344,540	418,750
EXP Total		2,110,118,937	842,232,460	2,059,101,299	51,017,638
REV	BA - INT PENALTY ON TAX	28,500,000	16,143,845	28,500,000	-
	BC - PERMITS & LICENSES	9,077,667	4,655,927	8,966,879	(110,788)
	BD - FINES & FORFEITS	93,875,815	22,427,481	52,710,981	(41,164,834)
	BE - INVEST INCOME	7,128,015	925,223	3,128,015	(4,000,000)
	BF - RENTS & RECOVERIES	81,774,389	9,193,018	90,636,037	8,861,648
	BG - REVENUE OFFSET TO EXPENSE	17,919,284	282,906	17,919,284	-
	BH - DEPT REVENUES	83,175,181	33,224,998	79,588,358	(3,586,823)
	BI - CAP BACKCHARGES	10,944,245	709,684	8,358,199	(2,586,046)
	BJ - INTERDEPT REVENUES	93,856,044	57,170,351	93,856,044	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	4,297,276	6,805,057	-
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	291,390	291,390	291,390
	BS - OTB PROFITS	1,500,000	-	-	(1,500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	105,338,044	3,830,518	68,070,566	(37,267,478)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	144,749,663	(301,461)	149,479,040	4,729,377
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	218,757,707	57,050,442	208,763,227	(9,994,480)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	951,471,624	298,438,214	941,135,220	(10,336,404)
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	21,079,149	71,864,510	-
	TL - PROPERTY TAX	174,506,692	-	174,506,692	-
	TO - OTB 5% TAX	5,000,000	1,004,836	3,588,192	(1,411,808)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	1,779,581	3,875,000	-
REV Total		2,110,118,937	532,203,376	2,012,042,691	(98,076,246)
OFS	0A - CAPITAL PROCEEDS	-	-	85,000,000	85,000,000
OFS Total		-	-	85,000,000	85,000,000
Surplus / (Deficit)				37,941,393	

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	FF - INTEREST	73,009,884	30,241,270	73,009,884	-
	GG - PRINCIPAL	77,086,511	40,260,000	77,086,511	-
	OO - OTHER	205,365,029	2,120,203	205,365,029	-
EXP Total		355,461,424	72,621,473	355,461,424	-
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,000,000	6,734,748	6,734,748	734,748
	BV - DEBT SERVICE CHARGEBACK REVENUE	319,239,087	-	318,504,339	(734,748)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	26,842,471	-	26,842,471	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,379,866	2,233,066	3,379,866	-
REV Total		355,461,424	8,967,814	355,461,424	-
Surplus / (Deficit)					-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,424,014	5,007,080	10,435,142	(11,128)
	AB - FRINGE BENEFITS	4,158,734	2,555,670	4,198,734	(40,000)
	BB - EQUIPMENT	27,580	30	27,580	-
	DD - GENERAL EXPENSES	124,330	31,346	124,330	-
	DE - CONTRACTUAL SERVICES	4,340,643	4,158,118	4,340,643	-
	HD - DEBT SERVICE CHARGEBACKS	375,352	-	375,352	-
	HF - INTER-DEPARTMENTAL CHARGES	2,680,369	756,045	2,680,369	-
EXP Total		22,131,022	12,508,290	22,182,150	(51,128)
REV	BE - INVEST INCOME	6,155	17	6,155	-
	BF - RENTS & RECOVERIES	-	38,861	11,600	11,600
	BG - REVENUE OFFSET TO EXPENSE	28,622	-	28,622	-
	BH - DEPT REVENUES	6,147,186	3,114,072	6,147,186	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,570	-	104,570	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	40,636	190,000	-
	TL - PROPERTY TAX	15,654,489	-	15,654,489	-
REV Total		22,131,022	3,193,585	22,142,622	11,600
Surplus / (Deficit)					(39,528)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R/O	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	229,128,355	113,914,912	231,077,394	(1,949,039)
	AB - FRINGE BENEFITS	108,763,657	72,040,276	107,268,943	1,494,714
	AC - WORKERS COMPENSATION	6,934,708	2,823,926	7,389,153	(454,445)
	BB - EQUIPMENT	285,185	92,467	285,185	-
	DD - GENERAL EXPENSES	3,704,475	2,568,378	4,004,475	(300,000)
	DE - CONTRACTUAL SERVICES	1,048,400	169,009	1,048,400	-
	DF - UTILITY COSTS	1,395,131	335,456	1,395,131	-
	HD - DEBT SERVICE CHARGEBACKS	1,822,015	-	1,822,015	-
	HF - INTER-DEPARTMENTAL CHARGES	23,509,091	15,495,341	23,509,091	-
	OO - OTHER	538,542	459,507	3,038,542	(2,500,000)
EXP Total		377,129,559	207,899,271	380,838,329	(3,708,770)
REV	BC - PERMITS & LICENSES	2,828,447	1,118,685	2,828,447	-
	BD - FINES & FORFEITS	1,750,000	358,210	1,750,000	-
	BE - INVEST INCOME	271,315	30,376	271,315	-
	BF - RENTS & RECOVERIES	350,000	52,490	252,490	(97,510)
	BG - REVENUE OFFSET TO EXPENSE	1,459,944	-	1,459,944	-
	BH - DEPT REVENUES	3,411,617	1,853,303	3,411,617	-
	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	3,413,063	377,032,049	(97,510)
OFS	0A - CAPITAL PROCEEDS	-	-	2,500,000	2,500,000
OFS Total		-	-	2,500,000	2,500,000
Surplus / (Deficit)					(1,306,280)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUND

E/R/O	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	167,707,319	96,949,973	200,990,927	(33,283,608)
	AB - FRINGE BENEFITS	103,205,471	66,078,166	100,669,401	2,536,070
	AC - WORKERS COMPENSATION	3,341,788	1,572,873	4,059,840	(718,052)
	BB - EQUIPMENT	350,000	71,935	350,000	-
	DD - GENERAL EXPENSES	2,704,595	1,403,467	3,504,595	(800,000)
	DE - CONTRACTUAL SERVICES	10,175,418	3,736,954	10,175,418	-
	DF - UTILITY COSTS	2,433,440	543,853	2,433,440	-
	HD - DEBT SERVICE CHARGEBACKS	8,252,771	-	8,252,771	-
	HF - INTER-DEPARTMENTAL CHARGES	25,419,637	18,909,874	25,419,637	-
	OO - OTHER	256,250	28,700	2,756,250	(2,500,000)
EXP Total		323,846,689	189,295,795	358,612,279	(34,765,590)
REV	BC - PERMITS & LICENSES	900,000	416,715	900,000	-
	BE - INVEST INCOME	17,234	6,910	17,234	-
	BF - RENTS & RECOVERIES	400,000	70,006	70,006	(329,994)
	BG - REVENUE OFFSET TO EXPENSE	1,996,195	-	1,996,195	-
	BH - DEPT REVENUES	29,832,500	8,016,395	29,832,500	-
	BI - CAP BACKCHARGES	1,751,043	-	1,751,043	-
	BJ - INTERDEPT REVENUES	12,773,582	124,055	12,773,582	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	95,868	356,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,664,463	63,472	1,664,463	(2,000,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	(700,896)	589,000	(2,000,000)
	TL - PROPERTY TAX	245,665,677	-	245,665,677	-
	TX - SPECIAL TAXES - SPECIAL TAXES	23,900,995	9,940,466	23,900,995	-
REV Total		323,846,689	18,032,990	319,516,695	(4,329,994)
OFS	0A - CAPITAL PROCEEDS			2,500,000	2,500,000
OFS Total				2,500,000	2,500,000
Surplus / (Deficit)					(36,595,584)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	HH - INTERFD CHGS - INTERFUND CHARGES	61,626,000	-	24,722,634	36,903,366
EXP Total		61,626,000	-	24,722,634	36,903,366
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	61,626,000	-	24,722,634	(36,903,366)
REV Total		61,626,000	-	24,722,634	(36,903,366)
Surplus / (Deficit)					-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(100,758)	-	-
	AA - SALARIES, WAGES & FEES	19,124,473	9,424,170	19,379,147	(254,674)
	AB - FRINGE BENEFITS	9,684,548	6,050,342	10,401,548	(717,000)
	BB - EQUIPMENT	329,500	122,191	329,500	-
	DD - GENERAL EXPENSES	14,731,643	6,898,445	14,731,643	-
	DE - CONTRACTUAL SERVICES	22,150,297	14,956,003	22,150,297	-
	DF - UTILITY COSTS	13,454,596	6,253,625	13,454,596	-
	FF - INTEREST	10,037,190	1,889,124	10,037,190	-
	GG - PRINCIPAL	17,771,989	6,411,500	17,771,989	-
	HH - INTERFD CHGS - INTERFUND CHARGES	35,122,475	-	35,122,475	-
	OO - OTHER	21,082,379	-	21,082,379	-
EXP Total		163,489,090	51,904,643	164,460,764	(971,674)
REV	AA - FUND BALANCE	35,537,547	-	36,509,221	971,674
	BC - PERMITS & LICENSES	709,800	376,304	709,800	-
	BE - INVEST INCOME	1,338,556	204,994	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	1,136,976	20,604,110	-
	BI - CAP BACKCHARGES	433,912	86,269	433,912	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	102,929,459	46,494,803	102,929,459	-
REV Total		163,489,090	48,304,857	164,460,764	971,674

Surplus / (Deficit)

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FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



NASSAU COUNTY PUBLIC UTILITY AGENCY FUND

E/R	Object and Name	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	DD - GENERAL EXPENSES	1,600,400	1,600,000	1,600,400	-
	DE - CONTRACTUAL SERVICES	53,600	-	53,600	-
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	-	10,000	-
EXP Total		1,664,000	1,600,000	1,664,000	-
REV	BH - DEPT REVENUES	1,664,000	278,516	1,664,000	-
REV Total		1,664,000	278,516	1,664,000	-
Surplus / (Deficit)					-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,770	6,796	6,796	(26)
	DD - GENERAL EXPENSES	-	1	-	-
	DE - CONTRACTUAL SERVICES	18,000	-	15,300	2,700
EXP Total		24,770	6,797	22,096	2,674

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	3,228,127	1,542,342	2,690,527	537,600
	DD - GENERAL EXPENSES	93,817	39,519	90,000	3,817
	DE - CONTRACTUAL SERVICES	405,050	-	282,842	122,208
EXP Total		3,726,994	1,581,862	3,063,369	663,625

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,074,883	6,283,552	11,268,771	1,806,112
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	520,369	75,262	400,000	120,369
	DE - CONTRACTUAL SERVICES	185,250	25,000	39,000	146,250
EXP Total		13,785,502	6,383,813	11,712,771	2,072,731
REV	BH - DEPT REVENUES	150,000	56,467	100,000	(50,000)
	BI - CAP BACKCHARGES	150,000	-	150,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	500,000	-	-	(500,000)
REV Total		800,000	56,467	250,000	(550,000)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	11,116,061	4,904,017	9,601,015	1,515,046
	BB - EQUIPMENT	15,000	2,186	15,000	-
	DD - GENERAL EXPENSES	742,279	177,154	427,279	315,000
	DE - CONTRACTUAL SERVICES	2,000,000	1,268,588	7,000,000	(5,000,000)
EXP Total		13,873,340	6,351,945	17,043,294	(3,169,954)
REV	BD - FINES & FORFEITS	90,000	357,669	360,000	270,000
	BF - RENTS & RECOVERIES	625,000	297,327	605,883	(19,117)
	BH - DEPT REVENUES	95,000	35,858	95,000	-
	BJ - INTERDEPT REVENUES	1,598,072	249,747	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	940,601	3,033,955	250,883

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,087,307	2,497,713	5,015,659	71,648
	DD - GENERAL EXPENSES	433,102	32,894	425,102	8,000
	DE - CONTRACTUAL SERVICES	10,951,750	5,055,128	9,297,269	1,654,481
	HF - INTER-DEPARTMENTAL CHARGES	1,451,838	1,081,798	1,451,838	-
EXP Total		17,923,997	8,667,533	16,189,868	1,734,129
REV	BF - RENTS & RECOVERIES	55,357	-	55,357	-
	BH - DEPT REVENUES	200,000	201	472,000	272,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	11,516,750	32,155	5,120,289	(6,396,461)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	99,269	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,075,000	2,046,144	6,679,948	(395,052)
REV Total		18,847,107	2,177,768	12,327,594	(6,519,513)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,696,391	1,499,170	2,729,464	(33,073)
	AC - WORKERS COMPENSATION	10,511,662	3,083,602	10,200,762	310,900
	BB - EQUIPMENT	10,000	-	10,000	-
	DD - GENERAL EXPENSES	50,320	39,100	50,320	-
	DE - CONTRACTUAL SERVICES	2,330,000	1,343,118	2,330,000	-
	OO - OTHER	532,041	532,041	532,041	-
EXP Total		16,130,414	6,497,031	15,852,587	277,827
REV	BF - RENTS & RECOVERIES	850,000	779,813	850,000	-
	BG - REVENUE OFFSET TO EXPENSE	198,058	63,827	198,058	-
	BJ - INTERDEPT REVENUES	783,120	-	783,120	-
REV Total		1,831,178	843,640	1,831,178	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,119,399	1,009,209	1,966,238	153,161
	BB - EQUIPMENT	2,521	347	2,207	314
	DD - GENERAL EXPENSES	16,515	5,805	13,889	2,626
EXP Total		2,138,435	1,015,361	1,982,334	156,101
REV	BC - PERMITS & LICENSES	3,500,000	2,144,830	3,156,401	(343,599)
	BD - FINES & FORFEITS	750,000	279,460	711,781	(38,219)
	BH - DEPT REVENUES	200	41	200	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,900	18,340	45,900	-
REV Total		4,296,100	2,442,671	3,914,282	(381,818)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	123,608,029	61,717,785	122,211,548	1,396,481
	AC - WORKERS COMPENSATION	5,131,089	2,017,746	5,229,536	(98,447)
	BB - EQUIPMENT	15,707	357	15,707	-
	DD - GENERAL EXPENSES	3,699,536	1,619,512	3,599,536	100,000
	DE - CONTRACTUAL SERVICES	18,853,053	16,146,045	18,853,053	-
	DF - UTILITY COSTS	545,420	414,689	545,420	-
	HF - INTER-DEPARTMENTAL CHARGES	177,017	-	177,017	-
	EXP Total	152,029,851	81,916,133	150,631,816	1,398,034
REV	BD - FINES & FORFEITS	20,000	8,870	20,000	-
	BF - RENTS & RECOVERIES	893,000	8,481	827,481	(65,519)
	BG - REVENUE OFFSET TO EXPENSE	500,000	200,000	500,000	-
	BH - DEPT REVENUES	6,187,500	1,693,949	5,812,500	(375,000)
	BJ - INTERDEPT REVENUES	290,000	43,838	290,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,069,425	3,131,234	14,069,425	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	137,876	372,000	-
	REV Total	22,331,925	5,224,248	21,891,406	(440,519)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,564,265	973,866	2,078,393	485,872
	DD - GENERAL EXPENSES	55,000	39,054	55,000	-
	DE - CONTRACTUAL SERVICES	225,000	75,015	225,000	-
EXP Total		2,844,265	1,087,934	2,358,393	485,872

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,646,654	1,313,816	2,507,518	139,136
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	2,020,506	1,157,014	2,020,506	-
	DE - CONTRACTUAL SERVICES	2,850	-	2,850	-
EXP Total		4,671,010	2,470,831	4,531,874	139,136
REV	BJ - INTERDEPT REVENUES	1,309,089	-	1,309,089	-
REV Total		1,309,089	-	1,309,089	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,139,024	2,863,627	6,041,813	97,211
	BB - EQUIPMENT	98,150	-	98,150	-
	DD - GENERAL EXPENSES	344,398	68,620	344,398	-
	DE - CONTRACTUAL SERVICES	325,000	89,920	325,000	-
EXP Total		6,906,572	3,022,167	6,809,361	97,211
REV	BD - FINES & FORFEITS	200,000	93,547	200,000	-
	BH - DEPT REVENUES	23,932,250	10,883,477	23,932,250	-
REV Total		24,132,250	10,977,023	24,132,250	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	7,246,903	3,070,797	6,250,326	996,577
	BB - EQUIPMENT	100,000	-	75,000	25,000
	DD - GENERAL EXPENSES	150,000	52,183	125,000	25,000
	DE - CONTRACTUAL SERVICES	564,000	13,026	564,000	-
EXP Total		8,060,903	3,136,006	7,014,326	1,046,577
REV	BF - RENTS & RECOVERIES	250,000	9,693	250,039	39
	BH - DEPT REVENUES	16,300	8,458	16,300	-
REV Total		266,300	18,151	266,339	39

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	4,760,368	2,244,471	4,772,215	(11,847)
	DD - GENERAL EXPENSES	238,161	126,218	238,161	-
	DE - CONTRACTUAL SERVICES	19,950	-	19,950	-
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	-	10,000	-
EXP Total		5,028,479	2,370,690	5,040,326	(11,847)
REV	BH - DEPT REVENUES	335,000	107,359	335,000	-
REV Total		335,000	107,359	335,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	2,117,499	880,947	2,117,499	-
EXP Total		2,117,499	880,947	2,117,499	-
REV	BG - REVENUE OFFSET TO EXPENSE	284,573	-	284,573	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,832,926	505,102	1,832,926	-
REV Total		2,117,499	505,102	2,117,499	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	29,569,934	14,957,835	29,064,785	505,149
	BB - EQUIPMENT	62,487	21,919	62,487	-
	DD - GENERAL EXPENSES	1,067,470	425,305	1,067,470	-
	DE - CONTRACTUAL SERVICES	1,177,500	603,289	1,177,500	-
EXP Total		31,877,391	16,008,348	31,372,242	505,149
REV	BE - INVEST INCOME	100	-	100	-
	BF - RENTS & RECOVERIES	1,424,045	15,872	1,409,917	(14,128)
	BH - DEPT REVENUES	25,000	603	25,000	-
	BJ - INTERDEPT REVENUES	262,220	-	262,220	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	60,725	60,725	60,725
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,405	7,384	34,405	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	41,678	(434)	41,678	-
REV Total		1,787,448	84,150	1,834,045	46,597

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	308,788,949	-	308,054,201	734,748
EXP Total		308,788,949	-	308,054,201	734,748

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	12,370,492	5,044,054	14,078,677	(1,708,185)
	BB - EQUIPMENT	58,184	8,547	58,184	-
	DD - GENERAL EXPENSES	823,970	146,741	2,953,970	(2,130,000)
	DE - CONTRACTUAL SERVICES	549,000	1	819,000	(270,000)
EXP Total		13,801,646	5,199,343	17,909,831	(4,108,185)
REV	BF - RENTS & RECOVERIES	120,000	67,650	2,320,000	2,200,000
	BH - DEPT REVENUES	35,000	38,048	35,000	-
REV Total		155,000	105,698	2,355,000	2,200,000

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	556,199	324,058	557,316	(1,117)
	DD - GENERAL EXPENSES	20,000	3,744	15,368	4,632
	DE - CONTRACTUAL SERVICES	10,000	-	10,000	-
EXP Total		586,199	327,802	582,684	3,515
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	519,000	-	519,000	-
REV Total		519,000	-	519,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AB - FRINGE BENEFITS	200,351,921	119,557,154	202,200,174	(1,848,253)
EXP Total		200,351,921	119,557,154	202,200,174	(1,848,253)
REV	BF - RENTS & RECOVERIES	-	11,019	11,019	11,019
	BG - REVENUE OFFSET TO EXPENSE	2,603,854	-	2,603,854	-
REV Total		2,603,854	11,019	2,614,873	11,019

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	15,958,839	7,932,747	15,624,475	334,364
	BB - EQUIPMENT	27,560	437	27,560	-
	DD - GENERAL EXPENSES	1,792,746	813,051	1,762,803	29,943
	DE - CONTRACTUAL SERVICES	1,153,632	395,563	821,227	332,405
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	7,752,148	2,988,914	7,752,148	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	171,304,000	136,238,485	169,582,000	1,722,000
EXP Total		202,988,925	153,369,196	200,570,213	2,418,712
REV	BC - PERMITS & LICENSES	4,285,135	2,160,125	4,184,115	(101,020)
	BD - FINES & FORFEITS	277,815	109,085	277,815	-
	BF - RENTS & RECOVERIES	807,250	1,809,739	2,454,547	1,647,297
	BH - DEPT REVENUES	11,653,732	3,990,572	9,929,644	(1,724,088)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	579,266	5,165	579,266	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	99,111,000	41,939,310	99,111,000	-
REV Total		116,714,198	50,013,995	116,536,387	(177,811)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	316,137	141,278	249,849	66,288
	DD - GENERAL EXPENSES	7,225	3,684	6,283	942
	HF - INTER-DEPARTMENTAL CHARGES	1,098,351	107,115	1,098,351	-
EXP Total		1,421,713	252,077	1,354,483	67,230
REV	BF - RENTS & RECOVERIES	-	357	358	358
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	111,814	-	-
REV Total		-	112,171	358	358

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	304,637	196,782	321,347	(16,710)
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	16,170	4,758	13,595	2,575
	HF - INTER-DEPARTMENTAL CHARGES	358,651	44,285	358,651	-
EXP Total		680,458	245,825	694,593	(14,135)
REV	BD - FINES & FORFEITS	40,000	16,238	40,000	-
REV Total		40,000	16,238	40,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	612,555	255,778	621,843	(9,288)
	DD - GENERAL EXPENSES	4,700	3,184	4,700	-
	DE - CONTRACTUAL SERVICES	14,250	-	11,507	2,743
EXP Total		631,505	258,962	638,050	(6,545)
REV	BF - RENTS & RECOVERIES	-	4,425	4,425	4,425
REV Total		-	4,425	4,425	4,425

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	10,218,932	4,545,565	8,223,666	1,995,266
	DD - GENERAL EXPENSES	371,525	67,275	296,525	75,000
	DE - CONTRACTUAL SERVICES	9,751,369	3,141,919	7,424,619	2,326,750
	DF - UTILITY COSTS	4,459,820	1,842,731	4,209,820	250,000
	HF - INTER-DEPARTMENTAL CHARGES	1,108,298	1,108,298	1,108,298	-
EXP Total		25,909,944	10,705,788	21,262,928	4,647,016
REV	BH - DEPT REVENUES	27,000	2,661	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	149,187	408,420	-
REV Total		12,656,601	151,848	12,231,764	(424,837)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	6,018,626	2,646,641	5,236,541	782,085
	BB - EQUIPMENT	32,533	876	32,533	-
	DD - GENERAL EXPENSES	1,676,959	1,422,475	1,676,959	-
	DE - CONTRACTUAL SERVICES	1,067,774	905,000	1,067,774	-
EXP Total		8,795,893	4,974,991	8,013,807	782,085

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	395,842	221,743	398,097	(2,255)
	DD - GENERAL EXPENSES	8,106	1,680	8,106	-
	DE - CONTRACTUAL SERVICES	551,854	(17,233)	470,803	81,051
EXP Total		955,802	206,190	877,006	78,796

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	460,742	227,111	460,742	-
	BB - EQUIPMENT	725	-	725	-
	DD - GENERAL EXPENSES	12,923	5,496	12,923	-
	DE - CONTRACTUAL SERVICES	61,975	631	53,632	8,343
EXP Total		536,365	233,238	528,022	8,343

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	5,415,064	2,636,493	5,665,492	(250,428)
	BB - EQUIPMENT	6,712	-	6,712	-
	DD - GENERAL EXPENSES	385,270	194,874	360,270	25,000
	DE - CONTRACTUAL SERVICES	58,766	23,145	47,580	11,186
	HF - INTER-DEPARTMENTAL CHARGES	1,115,660	1,115,660	1,115,660	-
EXP Total		6,981,472	3,970,172	7,195,714	(214,242)
REV	BF - RENTS & RECOVERIES	-	341	-	-
	BH - DEPT REVENUES	20,000	6,418	20,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,130	-	166,130	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,149,746	1,093,615	1,074,746	(1,075,000)
REV Total		2,335,876	1,100,374	1,260,876	(1,075,000)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,726,000	(461,704)	1,726,000	-
	AB - FRINGE BENEFITS	25,947,755	316,428	25,400,093	547,662
	GA - LOCAL GOVT ASST PROGRAM	61,531,155	(13,797,023)	60,921,307	609,848
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,269,751	209,635	6,269,751	-
	HH - INTERFD CHGS - INTERFUND CHARGES	17,118,125	7,487,091	17,118,125	-
	JA - CONTINGENCIES RESERVE	-	(2,763,912)	-	-
	NA - NCIFA EXPENDITURES	1,400,000	-	3,400,000	(2,000,000)
	OO - OTHER	94,479,925	13,236,268	41,876,183	52,603,742
EXP Total		221,472,711	17,226,784	169,711,459	51,761,252
REV	BF - RENTS & RECOVERIES	20,000	10,120	20,384	384
	BG - REVENUE OFFSET TO EXPENSE	14,332,799	19,079	14,332,799	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	17,118,125	3,705,272	17,118,125	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,600	46,545	136,600	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,480,934	2,047,080	2,480,934	-
REV Total		34,088,458	5,828,096	34,088,842	384
OFS	0A - CAPITAL PROCEEDS	-	-	15,000,000	15,000,000
OFS Total		-	-	15,000,000	15,000,000

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	501,638	258,528	521,226	(19,588)
	DD - GENERAL EXPENSES	5,690	1,636	5,690	-
	DE - CONTRACTUAL SERVICES	13,643	-	13,643	-
EXP Total		520,971	260,164	540,559	(19,588)
REV	BH - DEPT REVENUES	400,000	215,738	400,000	-
REV Total		400,000	215,738	400,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	17,554,733	8,248,102	16,429,068	1,125,665
	BB - EQUIPMENT	17,712	-	17,712	-
	DD - GENERAL EXPENSES	145,996	88,860	138,696	7,300
	DE - CONTRACTUAL SERVICES	318,775	162,708	302,244	16,531
	HF - INTER-DEPARTMENTAL CHARGES	800	-	800	-
EXP Total		18,038,016	8,499,670	16,888,520	1,149,496
REV	BF - RENTS & RECOVERIES	-	37,568	3,227	3,227
	BH - DEPT REVENUES	1,833,500	901,358	1,833,500	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	188,000	-	188,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	136,996	136,996	136,996
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,850,000	656,230	2,671,540	(178,460)
REV Total		4,871,500	1,732,152	4,833,263	(38,237)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	780,940	359,599	780,940	-
	DD - GENERAL EXPENSES	38,280	9,256	38,280	-
	DE - CONTRACTUAL SERVICES	28,500	-	22,500	6,000
EXP Total		847,720	368,855	841,720	6,000

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	13,883,431	7,709,526	17,090,073	(3,206,642)
	BB - EQUIPMENT	235,400	123,501	199,850	35,550
	DD - GENERAL EXPENSES	989,400	672,363	932,784	56,616
	DE - CONTRACTUAL SERVICES	2,676,071	1,176,942	2,607,109	68,962
	HF - INTER-DEPARTMENTAL CHARGES	80,000	-	80,000	-
EXP Total		17,864,302	9,682,332	20,909,816	(3,045,514)
REV	BF - RENTS & RECOVERIES	1,654,440	774,181	1,699,137	44,697
	BH - DEPT REVENUES	22,751,611	8,547,200	21,036,876	(1,714,735)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	637,344	675,000	-
REV Total		25,081,051	9,958,725	23,411,013	(1,670,038)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,708,386	865,725	1,775,518	(67,132)
	DD - GENERAL EXPENSES	20,307	10,844	16,572	3,735
	DE - CONTRACTUAL SERVICES	81,493	1,468	78,993	2,500
	DG - VAR DIRECT EXPENSES	200,000	-	-	200,000
	HF - INTER-DEPARTMENTAL CHARGES	1,007,320	570,979	1,007,320	-
	MM - MASS TRANSPORTATION	47,873,726	10,325,586	43,340,036	4,533,690
	OO - OTHER	75,000	-	75,000	-
EXP Total		50,966,232	11,774,601	46,293,439	4,672,793
REV	BD - FINES & FORFEITS	10,000	-	10,000	-
	BH - DEPT REVENUES	993,000	199,293	993,000	-
	BI - CAP BACKCHARGES	303,000	-	303,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	-	25,000	-
REV Total		1,331,000	199,293	1,331,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	1,260,698	585,471	1,153,812	106,886
	DD - GENERAL EXPENSES	16,109	7,969	16,109	-
	DE - CONTRACTUAL SERVICES	1,425	1,495	1,500	(75)
EXP Total		1,278,232	594,936	1,171,421	106,811
REV	BF - RENTS & RECOVERIES	100,000	15,553	100,000	-
	BH - DEPT REVENUES	20,500	8,762	20,500	-
	BJ - INTERDEPT REVENUES	291,311	-	291,311	-
REV Total		411,811	24,316	411,811	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	00 - CAPITAL PROJECTS	-	(650,203)	-	-
	AA - SALARIES, WAGES & FEES	36,262,487	17,424,231	33,908,405	2,354,082
	AC - WORKERS COMPENSATION	1,900,743	639,973	1,667,201	233,542
	BB - EQUIPMENT	166,324	646	102,054	64,270
	DD - GENERAL EXPENSES	4,605,498	3,056,330	5,119,782	(514,284)
	DE - CONTRACTUAL SERVICES	8,489,009	3,566,418	6,078,910	2,410,099
	DF - UTILITY COSTS	27,401,896	11,156,951	30,741,671	(3,339,775)
	HF - INTER-DEPARTMENTAL CHARGES	8,821,229	8,821,229	8,821,229	-
EXP Total		87,647,186	44,015,576	86,439,252	1,207,934
REV	BC - PERMITS & LICENSES	1,292,532	350,972	1,626,363	333,831
	BF - RENTS & RECOVERIES	-	140,378	140,379	140,379
	BH - DEPT REVENUES	920,000	304,867	920,000	-
	BI - CAP BACKCHARGES	4,694,639	709,684	4,694,639	-
	BJ - INTERDEPT REVENUES	8,718,321	-	8,718,321	-
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	-	291,390	291,390	291,390
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	27,202	3,630,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	1,823,416	3,345,900	3,345,900
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	246,355	223,562	168,562
REV Total		19,310,492	3,894,263	23,590,554	4,280,062

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	567,580	289,936	564,796	2,784
	DD - GENERAL EXPENSES	95,786	8,340	95,786	-
	DE - CONTRACTUAL SERVICES	100,920	15,000	100,920	-
	OO - OTHER	14,226,930	11,494,827	13,226,930	1,000,000
EXP Total		14,991,216	11,808,103	13,988,432	1,002,784
REV	BF - RENTS & RECOVERIES	64,475,297	5,571,511	71,802,895	7,327,598
	BH - DEPT REVENUES	179,864	95,176	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	5,666,687	85,175,683	7,327,598

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	862,697	385,743	837,124	25,573
	BB - EQUIPMENT	1,000	-	1,000	-
	DD - GENERAL EXPENSES	159,971	16,681	159,971	-
	DE - CONTRACTUAL SERVICES	123,500	40,490	123,500	-
EXP Total		1,147,168	442,914	1,121,595	25,573

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RS - RESERVES

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
REV	BF - RENTS & RECOVERIES	10,500,000	63,908	8,566,637	(1,933,363)
REV Total		10,500,000	63,908	8,566,637	(1,933,363)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
REV	BD - FINES & FORFEITS	2,850,000	864,371	2,850,000	-
	BF - RENTS & RECOVERIES	-	47,085	47,085	47,085
	BH - DEPT REVENUES	620,000	620,000	620,000	-
	BI - CAP BACKCHARGES	2,500,000	-	-	(2,500,000)
	BJ - INTERDEPT REVENUES	57,181,617	56,686,928	57,181,617	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,805,057	4,297,276	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	298,438,214	941,135,220	(10,336,404)
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,510	21,079,149	71,864,510	-
	TL - PROPERTY TAX	174,506,692	-	174,506,692	-
	TO - OTB 5% TAX	5,000,000	1,004,836	3,588,192	(1,411,808)
REV Total		1,299,619,836	383,037,859	1,278,918,709	(20,701,127)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	212,800	124,565	295,165	(82,365)
	DD - GENERAL EXPENSES	1,738	300	1,738	-
	DE - CONTRACTUAL SERVICES	29,070	-	24,449	4,621
EXP Total		243,608	124,865	321,352	(77,744)
REV	BH - DEPT REVENUES	18,000	6,250	18,000	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,439,725	1,206,360	2,328,803	110,922
	DD - GENERAL EXPENSES	40,200	10,993	40,200	-
	DE - CONTRACTUAL SERVICES	15,412,300	9,725,815	14,572,945	839,355
	HF - INTER-DEPARTMENTAL CHARGES	1,449,475	555,440	1,449,475	-
EXP Total		19,341,700	11,498,608	18,391,423	950,277
REV	BF - RENTS & RECOVERIES	-	6,167	6,167	6,167
	BH - DEPT REVENUES	16,724	8,720	16,724	-
	BJ - INTERDEPT REVENUES	469,758	189,837	469,758	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	15,412,300	-	7,140,159	(8,272,141)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,576,378	(68,771)	5,811,714	235,336
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	6,853,442	2,071,098	6,277,673	(575,769)
REV Total		28,328,602	2,207,052	19,722,195	(8,606,407)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	53,373,665	25,968,540	51,412,470	1,961,195
	BB - EQUIPMENT	36,630	2,251	36,630	-
	DD - GENERAL EXPENSES	1,201,783	609,669	1,166,783	35,000
	DE - CONTRACTUAL SERVICES	11,873,730	2,787,745	10,647,653	1,226,077
	DF - UTILITY COSTS	400	-	400	-
	HF - INTER-DEPARTMENTAL CHARGES	23,069,160	5,061,791	23,069,160	-
	SS - RECIPIENT GRANTS	73,050,000	35,670,318	72,675,000	375,000
	TT - PURCHASED SERVICES	59,273,651	41,875,500	55,832,792	3,440,859
	WW - EMERGENCY VENDOR PAYMENTS	63,808,000	44,643,251	62,908,000	900,000
	XX - MEDICAID	242,763,290	113,793,394	242,344,540	418,750
EXP Total		528,450,309	270,412,459	520,093,428	8,356,881
REV	BF - RENTS & RECOVERIES	-	(574,441)	(574,441)	(574,441)
	BH - DEPT REVENUES	11,995,000	5,113,799	12,000,000	5,000
	BJ - INTERDEPT REVENUES	110,000	-	110,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	124,088,855	(5,589,348)	125,100,000	1,011,145
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	88,705,159	6,241,905	86,500,000	(2,205,159)
REV Total		224,899,014	5,191,914	223,135,559	(1,763,455)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	2,683,259	1,235,279	2,550,942	132,317
	BB - EQUIPMENT	7,586	-	7,586	-
	DD - GENERAL EXPENSES	236,500	232,182	231,500	5,000
	DE - CONTRACTUAL SERVICES	113,866	63,903	98,866	15,000
	OO - OTHER	-	(4,317)	70,000,000	(70,000,000)
EXP Total		3,041,211	1,527,047	72,888,894	(69,847,683)
REV	BA - INT PENALTY ON TAX	28,500,000	16,143,845	28,500,000	-
	BD - FINES & FORFEITS	12,000	42,016	42,000	30,000
	BE - INVEST INCOME	7,127,915	925,223	3,127,915	(4,000,000)
	BF - RENTS & RECOVERIES	-	35,297	35,297	35,297
	BH - DEPT REVENUES	750,000	379,724	750,000	-
	BJ - INTERDEPT REVENUES	19,451	-	19,451	-
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,142,236	3,200,000	-
REV Total		39,609,366	18,668,341	35,674,663	(3,934,703)
OFS	OA - CAPITAL PROCEEDS			70,000,000	70,000,000
OFS Total				70,000,000	70,000,000

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	3,442,006	1,626,417	3,454,924	(12,918)
	BB - EQUIPMENT	12,200	458	12,200	-
	DD - GENERAL EXPENSES	339,288	126,307	339,288	-
	DE - CONTRACTUAL SERVICES	15,932,333	4,574,000	9,843,000	6,089,333
	HH - INTERFD CHGS - INTERFUND CHARGES	61,626,000	-	24,722,634	36,903,366
EXP Total		81,351,827	6,327,182	38,372,046	42,979,781
REV	BD - FINES & FORFEITS	89,626,000	20,656,224	48,199,385	(41,426,615)
	BF - RENTS & RECOVERIES	-	60,730	-	-
	BI - CAP BACKCHARGES	86,046	-	-	(86,046)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	29,010,345	-	9,843,000	(19,167,345)
REV Total		118,722,391	20,716,954	58,042,385	(60,680,006)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	492,358	244,684	479,565	12,793
	DD - GENERAL EXPENSES	18,000	1,362	18,000	-
	DE - CONTRACTUAL SERVICES	665	-	665	-
	HF - INTER-DEPARTMENTAL CHARGES	1,207,273	228,505	1,207,273	-
EXP Total		1,718,296	474,551	1,705,503	12,793
REV	BJ - INTERDEPT REVENUES	1,764,727	-	1,764,727	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	665	-	326	(339)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	-	32,900	-
REV Total		1,798,292	-	1,797,953	(339)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	391,164	205,146	372,739	18,425
	DD - GENERAL EXPENSES	4,612	2,306	4,612	-
	DE - CONTRACTUAL SERVICES	6,609,223	6,048,729	6,498,206	111,017
	HF - INTER-DEPARTMENTAL CHARGES	623,021	239,497	623,021	-
EXP Total		7,628,020	6,495,678	7,498,578	129,442
REV	BF - RENTS & RECOVERIES	-	245	245	245
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,250,940	-	3,183,860	(3,067,080)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,168,602	(101,366)	935,000	(233,602)
REV Total		7,419,542	(101,121)	4,119,105	(3,300,437)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
DS - DEBT SERVICE						
DSV	DS	BQ	The surplus is due to higher than budgeted revenue from bond premiums.	6,000,000	6,734,748	734,748
DSV	DS	BV	The deficit is due to lower than budgeted revenue from bond premiums.	319,239,087	318,504,339	(734,748)
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 projections are layoffs and other cost-saving initiatives.	3,228,127	2,690,527	537,600
GEN	AR	DE	A surplus is projected primarily due to a County-wide mandate to 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 projections are layoffs and other cost-saving initiatives.	13,074,883	11,268,771	1,806,112
GEN	AS	BH	A deficit is projected primarily from lower fees for apportionments, tax maps, and assessment rolls.	150,000	100,000	(50,000)
GEN	AS	DD	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures.	520,369	400,000	120,369
GEN	AS	DE	A surplus is projected primarily due to a County-wide mandate to 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 projections are layoffs and other cost-saving initiatives.	11,116,061	9,601,015	1,515,046
GEN	AT	BD	A surplus is projected due to revenue derived from increased forfeitures of seized properties.	90,000	360,000	270,000
GEN	AT	DD	A surplus is due to a County-wide mandate to reduce departmental expenditures.	742,279	427,279	315,000
GEN	AT	DE	The deficit is due to an increased need for outside counsel.	2,000,000	7,000,000	(5,000,000)
BH - DEPT. OF MH. CHEM DEPEND & DISABLE SVCS						
GEN	BH	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including the limited filling of open positions.	5,087,307	5,015,659	71,648
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	A deficit is projected due to lower than budgeted revenue from the Red Light Camera Fund.	11,516,750	5,120,289	(6,396,461)
GEN	BH	DE	The surplus is due to a County-wide mandate to 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 resulting from budget cuts, as well as lower reimbursable expenses.	7,075,000	6,679,948	(395,052)
BU - OFFICE OF MANAGEMENT AND BUDGET						
GEN	BU	AC	The surplus is a result of lower number of claims than anticipated.	10,511,662	10,200,762	310,900

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd 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.	2,119,399	1,966,238	153,161
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	3,156,401	(343,599)
CC - SHERIFF/CORRECTIONAL CENTER						
GEN	CC	AA	The projected surplus is a result of anticipated savings in overtime and unfilled positions, partially offset by labor concessions not expected to materialize.	123,608,029	122,211,548	1,396,481
GEN	CC	AC	The deficit is projected due to unanticipated State Workers' Compensation indemnity rate increases.	5,131,089	5,229,536	(98,447)
GEN	CC	BF	A deficit is projected due to lower than expected prior year's recoveries.	893,000	827,481	(65,519)
GEN	CC	BH	A deficit is projected due to a delay in the initiative to house Suffolk County inmates.	6,187,500	5,812,500	(375,000)
GEN	CC	DD	The projected surplus is due to a County-wide mandate to 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.	2,564,265	2,078,393	485,872
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.	2,646,654	2,507,518	139,136
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.	6,139,024	6,041,813	97,211
CO - COUNTY COMPTROLLER						
GEN	CO	AA	The projected surplus resulted from lower than budgeted headcount and other savings initiatives.	7,246,903	6,250,326	996,577
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.	29,569,934	29,064,785	505,149
GEN	DA	BW	The projected surplus represents recoveries from Grants.	-	60,725	60,725
DS - DEBT SERVICE						
GEN	DS	HD	The surplus is due to lower than budgeted expense from bond premiums.	308,788,949	308,054,201	734,748
EL - BOARD OF ELECTIONS						
GEN	EL	AA	A projected deficit is primarily due to higher than expected election costs.	12,370,492	14,078,677	(1,708,185)
GEN	EL	BF	The projected surplus is primarily due to the anticipated reimbursement of the referendum expenses.	120,000	2,320,000	2,200,000
GEN	EL	DD	A projected deficit is primarily due to higher than expected election costs.	823,970	2,953,970	(2,130,000)
GEN	EL	DE	A deficit is projected primarily due to higher than expected election costs.	549,000	819,000	(270,000)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
FB - FRINGE BENEFITS						
GEN	FB	AB	The projected deficit is primarily related to higher-than-budgeted health insurance and NYS Unemployment Insurance costs associated with the non-budgeted layoff initiative. This is partially offset by a projected lower-than-budgeted amount for the County's employer share of FICA expense.	200,351,921	202,200,174	(1,848,253)
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.	15,958,839	15,624,475	334,364
GEN	HE	BC	A deficit is projected due to less permits issued for real estate development and swimming pools.	4,285,135	4,184,115	(101,020)
GEN	HE	BF	A surplus is projected due to prior period disencumbrances.	807,250	2,454,547	1,647,297
GEN	HE	BH	A deficit is projected due to a reduction in Medicaid preschool reimbursement and 3rd Party insurer shortfall.	11,653,732	9,929,644	(1,724,088)
GEN	HE	DE	A surplus is projected due to a County-wide mandate to 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 expenditures as well as an estimated reduction in service rates from the NYS Department of Health.	171,304,000	169,582,000	1,722,000
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS						
GEN	HI	AA	A surplus is projected primarily from maintaining workforce levels at historic lows.	316,137	249,849	66,288
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 projections are layoffs and other cost-saving initiatives.	10,218,932	8,223,666	1,995,266
GEN	IT	BW	A deficit is projected due to a lower amount of charges to the Police Department.	424,837	-	(424,837)
GEN	IT	DD	The projected surplus is due to a County-wide mandate to reduce departmental expenditures.	371,525	296,525	75,000
GEN	IT	DE	The surplus is due to a County-wide mandate to reduce departmental expenditures.	9,751,369	7,424,619	2,326,750
GEN	IT	DF	The projected surplus is due to a County-wide mandate to 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.	6,018,626	5,236,541	782,085
LR - OFFICE OF LABOR RELATIONS						
GEN	LR	DE	The surplus is due to a County-wide mandate to reduce departmental expenditures.	551,854	470,803	81,051

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
ME - MEDICAL EXAMINER						
GEN	ME	AA	A deficit is projected as a result of transferring Crime Lab services to the Medical Examiner.	5,415,064	5,665,492	(250,428)
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	OA	A surplus is projected due to the use of funds derived from bond proceeds.		15,000,000	15,000,000
GEN	MI	AB	The County's employer share of FICA expense is projected to be less than budgeted.	25,947,755	25,400,093	547,662
GEN	MI	GA	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be lower than budgeted, this expense is also expected to be proportionately under budget.	61,531,155	60,921,307	609,848
GEN	MI	NA	A deficit is projected due to higher than expected NIFA administration expenses.	1,400,000	3,400,000	(2,000,000)
GEN	MI	OO	Funding for contingencies was moved to the salaries budget to cover a projected shortfall. The related expenses will be recorded in the salaries line, not in contingencies. This was partially offset by higher than expected judgments and settlements.	94,479,925	41,876,183	52,603,742
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.	17,554,733	16,429,068	1,125,665
GEN	PB	FA	A surplus is projected as a result of revenue received from the Interlock Monitoring Device Program as a pass through from New York State.	-	136,996	136,996
GEN	PB	SA	A deficit is projected due to New York State Budget reductions in State Aid reimbursements; and lower reimbursements as a result of lower spending due to the County-wide initiative to reduce departmental expenses.	2,850,000	2,671,540	(178,460)
PK - PARKS, RECREATION AND MUSEUMS						
GEN	PK	AA	The projected deficit is due to the transfer of the Maintenance Unit back to the Parks Departments partially offset by headcount reduction initiatives.	13,883,431	17,090,073	(3,206,642)
GEN	PK	BH	The projected deficit is due to lower attendance at County parks and a delay in the implementation of the advertising initiative.	22,751,611	21,036,876	(1,714,735)
GEN	PK	DD	The projected surplus is due to a County-wide mandate to reduce departmental expenditures.	989,400	932,784	56,616
GEN	PK	DE	The projected surplus is due to a County-wide mandate to reduce departmental expenditures, partially offset by the transfer of Parks Maintenance to Parks from DPW.	2,676,071	2,607,109	68,962
PL - PLANNING						
GEN	PL	AA	The projected deficit is a result of budgeted labor concessions that were unrealized.	1,708,386	1,775,518	(67,132)
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 the half-year elimination of the subsidy for Long Island Bus.	47,873,726	43,340,036	4,533,690
PR - PURCHASING DEPARTMENT						
GEN	PR	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget.	1,260,698	1,153,812	106,886

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
PW - PUBLIC WORKS DEPARTMENT						
GEN	PW	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including limited filling of open positions, and the transfer of the Parks maintenance unit to the Parks Department.	36,262,487	33,908,405	2,354,082
GEN	PW	AC	A surplus is projected primarily due to lower than budgeted indemnity and medical components of Workers' Compensation expenses.	1,900,743	1,667,201	233,542
GEN	PW	BB	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures as well as the transfer of Parks Maintenance from DPW to Parks.	166,324	102,054	64,270
GEN	PW	BC	A surplus is projected due to higher than anticipated road opening permit revenue.	1,292,532	1,626,363	333,831
GEN	PW	BF	The surplus is primarily due to recoveries from National Grid.	-	140,379	140,379
GEN	PW	BR	A surplus is due to reimbursement from New York City for snow/storm response assistance.	-	291,390	291,390
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 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 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 due to the ARRA Traffic Light project (offset by an equal amount of Federal Aid) and higher anticipated heating oil costs.	27,401,896	30,741,671	(3,339,775)
GEN	PW	FA	A surplus is projected due to reimbursement for the ARRA Traffic Light project and FEMA reimbursement for snow and storm expenses.	-	3,345,900	3,345,900
GEN	PW	SA	A surplus is projected due to higher reimbursement for mosquito control activities.	55,000	223,562	168,562
RE - OFFICE OF REAL ESTATE SERVICES						
GEN	RE	BF	The surplus is due to the securitization and sale of County-owned properties.	64,475,297	71,802,895	7,327,598
GEN	RE	OO	The surplus is due to a County-wide mandate to reduce departmental expenditures.	14,226,930	13,226,930	1,000,000
RS - RESERVES						
GEN	RS	BF	The deficit is projected due to a portion of recoveries budgeted in Reserves being projected in other departments.	10,500,000	8,566,637	(1,933,363)
RV - GENERAL FUND UNALLOCATED REVENUE						
GEN	RV	BI	A deficit is projected due to lower than expected Information Technology system chargebacks.	2,500,000	-	(2,500,000)
GEN	RV	BS	A deficit is projected due to Off-Track Betting Corporation's expected 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 budgeted Long Island Ticket Surcharge initiative that is not expected to be implemented this year.	5,000,000	-	(5,000,000)
GEN	RV	TA	A deficit is projected due to lower than budgeted sales tax growth.	951,471,624	941,135,220	(10,336,404)
GEN	RV	TO	A deficit is projected due to a lower than expected volume of wagering.	5,000,000	3,588,192	(1,411,808)
SA - COORD AGENCY FOR SPANISH AMERICANS						
GEN	SA	AA	The deficit is a result of a higher headcount than originally budgeted.	212,800	295,165	(82,365)

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EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
SC - SENIOR CITIZENS AFFAIRS						
GEN	SC	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including limited filling of open positions.	2,439,725	2,328,803	110,922
GEN	SC	BW	A deficit is projected due to lower revenue from the Red Light Camera Fund.	15,412,300	7,140,159	(8,272,141)
GEN	SC	DE	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures.	15,412,300	14,572,945	839,355
GEN	SC	FA	A surplus is projected primarily due to reimbursement for the Medicare Improvements for Patients & Providers Act (MIPPA) and Weatherization Referral & Packaging Program (WRAP) programs.	5,576,378	5,811,714	235,336
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)
SS - SOCIAL SERVICES						
GEN	SS	AA	A surplus is projected primarily from maintaining workforce levels at historic lows through the use of various personnel reduction initiatives including layoffs and limited filling of open positions.	53,373,665	51,412,470	1,961,195
GEN	SS	BF	A deficit is projected primarily from the write off of a prior year grant that the County did not fully receive.	-	(574,441)	(574,441)
GEN	SS	DE	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures.	11,873,730	10,647,653	1,226,077
GEN	SS	FA	A surplus is primarily due to the increase in the reimbursement rate from the original fifty percent up to one hundred percent in the T.A.N.F program that became effective April 2011.	124,088,855	125,100,000	1,011,145
GEN	SS	SA	A deficit is primarily due to the decrease in the reimbursement rate from fifty percent down to twenty nine percent in the Safety Net program that became effective April 2011.	88,705,159	86,500,000	(2,205,159)
GEN	SS	SS	The surplus is projected primarily due to the County-wide mandate to reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.	73,050,000	72,675,000	375,000
GEN	SS	TT	The surplus is projected primarily due to the County-wide mandate to reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.	59,273,651	55,832,792	3,440,859
GEN	SS	WW	The surplus is projected primarily due to the County-wide mandate to reduce departmental expenditures. The County cut non-mandated contracts and renegotiated certain rates for mandated services.	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	0A	A surplus is projected due to the use of funds derived from bond proceeds.		70,000,000	70,000,000
GEN	TR	AA	The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget.	2,683,259	2,550,942	132,317
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)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
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	48,199,385	(41,426,615)
GEN	TV	BI	A deficit is projected 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	9,843,000	(19,167,345)
GEN	TV	DE	Due to a delay in NYS approval for additional cameras the expense projection for the Red Light Camera program has been reduced.	15,932,333	9,843,000	6,089,333
GEN	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.	61,626,000	24,722,634	36,903,366
YB - NASSAU COUNTY YOUTH BOARD						
GEN	YB	BW	A deficit is projected due to lower revenue from the Red Light Camera Fund.	6,250,940	3,183,860	(3,067,080)
GEN	YB	DE	A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures.	6,609,223	6,498,206	111,017
GEN	YB	SA	A deficit is projected due to reduced State Aid reimbursement from New York State as a result of budget cuts.	1,168,602	935,000	(233,602)
FB - FRINGE BENEFITS						
PDD	FB	AB	The surplus is primarily attributable to lower-than-budgeted amounts for the employer share of FICA expense and health insurance.	108,763,657	107,268,943	1,494,714
PD - POLICE DEPARTMENT						
PDD	PD	OA	A surplus is projected due to the use of funds derived from bond proceeds.		2,500,000	2,500,000
PDD	PD	AA	A deficit is projected due to higher than budgeted salaries and overtime expense.	229,128,355	231,077,394	(1,949,039)
PDD	PD	AC	A deficit is projected due to unanticipated State Workers' Compensation indemnity rate increases.	6,934,708	7,389,153	(454,445)
PDD	PD	BF	A deficit is projected due to lower than expected prior year's recoveries.	350,000	252,490	(97,510)
PDD	PD	DD	A deficit is projected due to higher than expected gasoline prices.	3,704,475	4,004,475	(300,000)
PDD	PD	OO	A deficit is projected due to higher than expected judgments and settlements. This expense is offset by the use of funds derived from bond proceeds.	538,542	3,038,542	(2,500,000)
FB - FRINGE BENEFITS						
PDH	FB	AB	The surplus is primarily attributable to lower-than-budgeted amounts for the employer share of FICA expense and health insurance.	103,205,471	100,669,401	2,536,070
PD - POLICE DEPARTMENT						
PDH	PD	OA	A surplus is projected due to the use of funds derived from bond proceeds.		2,500,000	2,500,000
PDH	PD	AA	A deficit is projected primarily due to budgeted labor concessions not expected to materialize. These shortfalls have been offset by budgeted vacancy savings.	167,707,319	200,990,927	(33,283,608)
PDH	PD	AC	A deficit is projected due to unanticipated State Workers' Compensation indemnity rate increases.	3,341,788	4,059,840	(718,052)
PDH	PD	BF	A deficit is projected due to lower than expected prior year's recoveries.	400,000	70,006	(329,994)
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	OO	A deficit is projected due to higher than expected judgments and settlements. This expense is offset by the use of funds derived from bond proceeds.	256,250	2,756,250	(2,500,000)
PDH	PD	SA	A deficit is projected due to lower than expected grant-related reimbursements.	2,589,000	589,000	(2,000,000)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2011 Budget	2nd Qtr Projection	Variance
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	4,555,289	6,396,461
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	7,140,159	8,272,141
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	24,722,634	(36,903,366)
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	9,843,000	19,167,345
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	3,183,860	3,067,080

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AATAK - TERMINAL LEAVE

FUND	DEPT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	277,278	150,225	277,278	-
FCF Total		277,278	150,225	277,278	-
GEN	AC - DEPARTMENT OF INVESTIGATIONS	6,770	6,796	6,796	(26)
	AR - ASSESSMENT REVIEW COMMISSION	45,342	38,442	45,342	-
	AS - ASSESSMENT DEPARTMENT	138,002	156,768	180,692	(42,690)
	AT - COUNTY ATTORNEY	370,000	224,572	370,000	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	109,382	140,952	205,732	(96,350)
	BU - OFFICE OF MANAGEMENT AND BUDGET	101,592	102,112	102,112	(520)
	CA - OFFICE OF CONSUMER AFFAIRS	38,783	57,955	57,955	(19,172)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,230,233	1,057,481	1,230,233	-
	CE - COUNTY EXECUTIVE	226,000	68,086	226,000	-
	CF - OFFICE OF CONSTITUENT AFFAIRS	109,000	101,666	109,000	-
	CL - COUNTY CLERK	48,020	24,617	120,443	(72,423)
	CO - COUNTY COMPTROLLER	94,311	106,967	156,751	(62,440)
	CS - CIVIL SERVICE	91,470	57,754	91,470	-
	DA - DISTRICT ATTORNEY	617,670	740,523	740,523	(122,853)
	EL - BOARD OF ELECTIONS	195,064	175,637	195,064	-
	EM - EMERGENCY MANAGEMENT	1,685	48,593	48,593	(46,908)
	HE - HEALTH DEPARTMENT	231,803	200,208	231,803	-
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	18,369	18,431	18,431	(62)
	HP - PHYSICALLY CHALLENGED	71,201	71,728	71,728	(527)
	IT - INFORMATION TECHNOLOGY	372,758	355,463	359,662	13,096
	LE - COUNTY LEGISLATURE	57,749	54,154	77,056	(19,307)
	LR - OFFICE OF LABOR RELATIONS	37,842	46,097	46,097	(8,255)
	ME - MEDICAL EXAMINER	185,774	134,703	185,774	-
	MI - MISCELLANEOUS	1,726,000	(461,704)	1,726,000	-
	PA - PUBLIC ADMINISTRATOR	-	4,292	4,292	(4,292)
	PB - PROBATION	495,677	527,991	527,991	(32,314)
	PE - DEPARTMENT OF HUMAN RESOURCES	34,000	-	34,000	-
	PK - PARKS, RECREATION AND MUSEUMS	259,569	257,276	690,094	(430,525)
	PL - PLANNING	7,863	9,267	9,267	(1,404)
	PR - PURCHASING DEPARTMENT	46,785	29,055	46,785	-
	PW - PUBLIC WORKS DEPARTMENT	949,559	1,096,293	1,412,891	(463,332)
	RM - RECORDS MANAGEMENT	5,000	2,071	5,000	-
	SA - COORD AGENCY FOR SPANISH AMERICANS	-	7,365	7,365	(7,365)
	SC - SENIOR CITIZENS AFFAIRS	157,367	157,915	226,871	(69,504)
	SS - SOCIAL SERVICES	262,037	308,942	504,848	(242,811)
	TR - COUNTY TREASURER	50,000	36,662	50,000	-
	VS - VETERANS SERVICES AGENCY	27,147	17,045	143,477	(116,330)
	YB - NASSAU COUNTY YOUTH BOARD	41,063	41,179	41,179	(116)
GEN Total		8,460,887	6,023,353	10,307,317	(1,846,430)
PDD	PD - POLICE DEPARTMENT	2,000,000	1,602,922	2,069,425	(69,425)
PDD Total		2,000,000	1,602,922	2,069,425	(69,425)
PDH	PD - POLICE DEPARTMENT	2,000,000	1,756,809	2,023,676	(23,676)
PDH Total		2,000,000	1,756,809	2,023,676	(23,676)
Grand Total		12,738,165	9,533,309	14,677,696	(1,939,531)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AAZY8 - OVERTIME

FUND	DEPT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
FCF	FC - FIRE COMMISSION	1,715,000	830,459	1,715,000	-
FCF Total		1,715,000	830,459	1,715,000	-
GEN	AR - ASSESSMENT REVIEW COMMISSION	160,457	712	54,958	105,499
	AS - ASSESSMENT DEPARTMENT	42,403	1,429	42,403	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	1,000	-	1,000	-
	CA - OFFICE OF CONSUMER AFFAIRS	106,799	23,248	79,087	27,712
	CC - NC SHERIFF/CORRECTIONAL CENTER	20,225,550	9,062,576	17,225,550	3,000,000
	CF - OFFICE OF CONSTITUENT AFFAIRS	48,003	26,428	48,003	-
	CL - COUNTY CLERK	65,000	-	65,000	-
	CO - COUNTY COMPTROLLER	12,668	-	12,668	-
	CS - CIVIL SERVICE	20,342	6,116	20,342	-
	DA - DISTRICT ATTORNEY	700,000	339,555	700,000	-
	EL - BOARD OF ELECTIONS	33,781	-	33,781	-
	HE - HEALTH DEPARTMENT	239,200	128,833	239,200	-
	HR - COMMISSION ON HUMAN RIGHTS	-	44	-	-
	IT - INFORMATION TECHNOLOGY	63,000	21,651	63,000	-
	ME - MEDICAL EXAMINER	32,936	21,973	32,936	-
	PA - PUBLIC ADMINISTRATOR	7,612	460	7,612	-
	PB - PROBATION	325,000	58,240	325,000	-
	PK - PARKS, RECREATION AND MUSEUMS	207,000	70,352	207,000	-
	PL - PLANNING	6,148	-	6,148	-
	PR - PURCHASING DEPARTMENT	1,689	-	1,689	-
	PW - PUBLIC WORKS DEPARTMENT	1,055,964	1,371,107	1,371,107	(315,143)
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	9,108	28,943	-
	RM - RECORDS MANAGEMENT	4,000	-	4,000	-
	SC - SENIOR CITIZENS AFFAIRS	994	-	994	-
	SS - SOCIAL SERVICES	1,315,265	654,308	1,315,265	-
	TR - COUNTY TREASURER	51,265	10,794	51,265	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	78,965	142,012	10,000
GEN Total		24,907,031	11,885,899	22,078,963	2,828,068
PDD	PD - POLICE DEPARTMENT	19,000,000	7,321,474	19,500,000	(500,000)
PDD Total		19,000,000	7,321,474	19,500,000	(500,000)
PDH	PD - POLICE DEPARTMENT	20,000,000	7,905,026	20,500,000	(500,000)
PDH Total		20,000,000	7,905,026	20,500,000	(500,000)
Grand Total		65,622,031	27,942,858	63,793,963	1,828,068

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB08F - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2011 Adopted Budget	Current Obligation	2nd 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	23,054,497	23,403,000	438,579
PDH Total		23,841,579	23,054,497	23,403,000	438,579
Grand Total		56,346,678	55,815,111	55,807,000	539,678

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAME AB11F - STATE RET SYSTEMS

FUND	DEPT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,049,736	1,009,171	1,029,736	20,000
FCF Total		1,049,736	1,009,171	1,029,736	20,000
GEN	FB - FRINGE BENEFIT	44,701,662	42,223,054	44,807,000	(105,338)
GEN Total		44,701,662	42,223,054	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	50,333,214	51,963,736	39,165

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



SELECTED (AA) & FRINGE BENEFITS (AB) DETAIL

SUBOBJ AND NAMEAB14F - HEALTH INSURANCE

FUND	DEPT AND NAME	2011 Adopted Budget	Current Obligation	2nd Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	1,551,684	665,604	1,364,684	187,000
FCF Total		1,551,684	665,604	1,364,684	187,000
GEN	CT - COURTS	190,691	26,494	190,691	-
	FB - FRINGE BENEFIT	68,823,323	33,338,071	70,096,000	(1,272,677)
	MI - MISCELLANEOUS	-	6,245	6,000	(6,000)
GEN Total		69,014,014	33,370,811	70,292,691	(1,278,677)
PDD	FB - FRINGE BENEFIT	31,796,945	15,470,826	30,844,000	952,945
PDD Total		31,796,945	15,470,826	30,844,000	952,945
PDH	FB - FRINGE BENEFIT	24,065,526	11,627,316	23,216,000	849,526
PDH Total		24,065,526	11,627,316	23,216,000	849,526
Grand Total		126,428,169	61,134,556	125,717,375	710,794

FISCAL 2011 SECOND 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 Obligation	2nd Quarter Projection	Variance
FCF	FB - FRINGE BENEFIT	617,216	411,828	861,216	(244,000)
FCF Total		617,216	411,828	861,216	(244,000)
GEN	CT - COURTS	1,638,217	729,124	1,638,217	-
	FB - FRINGE BENEFIT	44,803,939	22,990,232	45,745,000	(941,061)
	MI - MISCELLANEOUS	19,997,662	(2,563,490)	19,423,000	574,662
GEN Total		66,439,818	21,155,866	66,806,217	(366,399)
PDD	FB - FRINGE BENEFIT	23,711,014	11,934,544	23,879,000	(167,986)
PDD Total		23,711,014	11,934,544	23,879,000	(167,986)
PDH	FB - FRINGE BENEFIT	32,048,119	16,254,542	32,518,000	(469,881)
PDH Total		32,048,119	16,254,542	32,518,000	(469,881)
Grand Total		122,816,167	49,756,780	124,064,433	(1,248,266)

KEY PERFORMANCE INDICATORS

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	On-Board 1/1/2011	FY 2011 Budget	On Board 6/30/2011	Variance 6/30/11 vs. Budget 2011	Change from 1/1/2011
Assessment	212	216	208	(8)	(4)
Assessment Review Commission	43	43	43	0	0
Behavioral Services	64	62	57	(5)	(7)
CF - Constituent Affairs	11	14	13	(1)	2
CF - Printing, Mail & Graphics	30	30	30	0	0
Civil Service	55	55	55	0	0
Consumer Affairs	32	33	32	(1)	0
Coord. Agency for Spanish Americans	4	4	5	1	1
Correctional Center/Sheriff	1,188	1,235	1,182	(53)	(6)
County Attorney	124	135	120	(15)	(4)
County Clerk	102	103	99	(4)	(3)
County Comptroller	75	88	77	(11)	2
County Executive	21	26	20	(6)	(1)
District Attorney	366	369	366	(3)	0
Elections	131	129	143	14	12
Emergency Management	8	7	7	0	(1)
Fire Commission	89	107	95	(12)	6
Health	198	210	202	(8)	4
Housing & Intergovernmental Affairs	3	3	2	(1)	(1)
Human Resources	9	9	9	0	0
Human Rights Commission	9	9	8	(1)	(1)
Information Technology	114	121	83	(38)	(31)
Labor Relations	5	5	5	0	0
Legislature	85	95	84	(11)	(1)
Medical Examiner	48	53	55	2	7
Minority Affairs	6	6	6	0	0
Office of Management and Budget	27	27	26	(1)	(1)
Physically Challenged	4	4	5	1	1
Planning	22	22	22	0	0
Police District	1,683	1,680	1,671	(9)	(12)
Police Headquarters	1,530	1,626	1,536	(90)	6
Probation	207	216	206	(10)	(1)
Public Administrator	7	7	7	0	0
Public Works / Traffic Safety	503	526	454	(72)	(49)
Purchasing	16	17	16	(1)	0
Real Estate Services	7	7	7	0	0
Records Management	13	12	12	0	(1)
Recreation, Parks and Museums	146	148	190	42	44
Senior Citizens Affairs	30	34	27	(7)	(3)
Social Services	790	820	797	(23)	7
Traffic and Parking Violations Agency	45	47	47	0	2
Treasurer	35	37	34	(3)	(1)
Veterans Services	7	8	4	(4)	(3)
Youth Board	4	5	4	(1)	0
Sub-Total Full-Time Employees	8,108	8,410	8,071	(339)	(37)
Contract Employees	57	83	55	(28)	(2)
Major Operating Funds Sub-Total	8,165	8,493	8,126	(367)	(39)
Sewer Districts	248	294	268	(26)	20
Grand Total F/T Employees	8,413	8,787	8,394	(393)	(19)

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 6/30/2011	BOARD MEMBER	ELECTED OFFICIAL	RDINANCE	Total Non Union On-Board 6/30/2011	Grand Total On-Board 6/30/2011	CONTRACT EMPLOYEE
Assessment	203						203			5	5	208	
Assessment Review Commission	35						35	4		4	8	43	
Behavioral Services	56						56			1	1	57	5
CF - Constituent Affairs							-			13	13	13	
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										5	5	5	
Correctional Center	161				1,018		1,179			3	3	1,182	
County Attorney	42						42			78	78	120	
County Clerk	91						91		1	7	8	99	
County Comptroller	63						63		1	13	14	77	
County Executive							-		1	19	20	20	
District Attorney	137		42				179		1	186	187	366	
Elections	111						111			32	32	143	
Emergency Management	2						2			5	5	7	
Fire Commission	95						95				-	95	
Health	198						198			4	4	202	
Housing & Intergovernmental Affairs							-			2	2	2	
Human Resources							-			9	9	9	
Human Rights Commission	6						6			2	2	8	
Information Technology	78						78			5	5	83	
Labor Relations							-			5	5	5	
Legislature	-						-		19	65	84	84	
Medical Examiner	53						53			2	2	55	
Minority Affairs							-			6	6	6	
Office of Management and Budget							-			26	26	26	
Physically Challenged							-			5	5	5	
Planning	20						20			2	2	22	
Police District	93			1,380		198	1,671			-	-	1,671	
Police Headquarters	700	371		291		166	1,528			8	8	1,536	
Probation	206						206			-	-	206	
Public Administrator	5						5			2	2	7	
Public Works	450						450			4	4	454	
Purchasing	15						15			1	1	16	
Real Estate Services	4						4			3	3	7	
Records Management	12						12				-	12	
Recreation, Parks and Museums	184						184			6	6	190	
Senior Citizens Affairs	26						26			1	1	27	14
Social Services	787						787			10	10	797	29
Traffic and Parking Violations Agency	44						44			3	3	47	
Treasurer	31						31			3	3	34	
Veterans Services	3						3			1	1	4	
Youth Board	3						3			1	1	4	7
Sub-Total Full-Time Employees	4,020	371	42	1,671	1,018	364	7,486	7	23	555	585	8,071	55
Contract Employees												55	55
Major Operating Funds Sub-Total	4,020	371	42	1,671	1,018	364	7,486	7	23	555	585	8,126	
Sewer Districts	267						267			1	1	268	
Grand Total F/T Employees	4,287	371	42	1,671	1,018	364	7,753	7	23	556	586	8,394	-

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 3: Overtime Spending

Year-to-Date June Overtime Spending Analysis					
Departments	*Actual 2011	*Actual 2010	Variance	Adopted 2011 Budget	Variance 2011 Budget vs. 2011 Actual
Assessment Review	711	-	(711)	160,457	159,746
Assessment	1,429	243	(1,186)	42,403	40,974
Behavioral Health	-	181	181	1,000	1,000
Consumer Affairs	23,248	20,746	(2,502)	106,799	83,551
Correctional Ctr/Sheriff	9,062,576	7,802,877	(1,259,699)	20,225,550	11,162,974
Constituent Affairs	26,429	10,615	(15,814)	48,003	21,574
County Clerk	-	-	-	65,000	65,000
County Comptroller	-	-	-	12,668	12,668
Civil Service	6,116	5,327	(789)	20,342	14,226
District Attorney	339,556	360,013	20,457	700,000	360,444
Elections	-	126	126	33,781	33,781
Fringe Benefits	-	(569)	(569)	-	-
Health	128,834	96,745	(32,089)	239,200	110,366
Human Rights	44	472	428	-	(44)
Information Technology	21,650	19,415	(2,235)	63,000	41,350
Medical Examiner	21,973	9,768	(12,205)	32,936	10,963
Public Administrator	459	492	33	7,612	7,153
Probation	58,241	60,064	1,823	325,000	266,759
Recreation & Parks	70,352	24,212	(46,140)	207,000	136,648
Planning	-	1,323	1,323	6,148	6,148
Purchasing	-	-	-	1,689	1,689
Public Works	1,371,107	1,008,967	(362,140)	1,055,964	(315,143)
Real Estate	9,107	9,940	833	28,943	19,836
Records Management	-	-	-	4,000	4,000
Senior Citizens	-	229	229	994	994
Social Services	654,308	501,917	(152,391)	1,315,265	660,957
Treasurer	10,795	339	(10,456)	51,265	40,470
TPVA	78,965	72,824	(6,141)	152,012	73,047
Total General Fund	11,885,900	10,006,266	(1,879,634)	24,907,031	13,021,131
Police District	7,321,473	6,661,485	(659,988)	19,000,000	11,678,527
Police HQ	7,905,026	5,733,614	(2,171,412)	20,000,000	12,094,974
Fire Commission	830,459	811,596	(18,863)	1,715,000	884,541
Subtotal - 5 Major Funds	27,942,858	23,212,961	(4,729,897)	65,622,031	37,679,173
Sewer Districts	1,127,632	718,433	(409,199)	1,725,000	597,368
Grand Total	29,070,490	23,931,394	(5,139,096)	67,347,031	38,276,541

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

*Actuals reflect NIFS Second Quarter.

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Year-to-Date June Overtime Hours			
Departments	2011	2010	*YTD Actual Variance
Assessment	19	4	16
Assessment Review	4	0	4
Behavioral Health	0	4	(4)
Board of Elections	107	0	107
Civil Service	80	99	(19)
Constituent Affairs	551	368	183
Consumer Affairs	456	592	(136)
Correctional Center	164,039	160,279	3,760
District Attorney	5,927	8,401	(2,474)
Fire Commission	15,647	18,192	(2,544)
Health	1,443	11,134	(9,691)
Human Rights Commission	0	17	(17)
Information Technology	366	366	0
Legislature	67	20	47
Medical Examiner	249	204	46
Police District	112,167	100,506	11,661
Police Headquarters	118,258	90,583	27,675
Probation	1,772	2,240	(468)
Public Administrator	8	15	(7)
Public Works	25,236	20,693	4,543
Real Estate	151	194	(43)
Recreation, Parks and Museums	2,487	21,572	(19,085)
Senior Citizens	0	10	(10)
Sheriff	7,843	7,471	372
Social Services	10,076	9,163	913
Traffic and Parking Violations Agency	2,036	2,243	(207)
Treasurer	143	9	134
Veteran Services	0	15	(15)
Sub-Total	469,130	454,390	14,740
Sewer & Water Supply	26,929	19,896	7,033
Sub-Total	26,929	19,896	7,033
Grand Total	496,059	474,286	21,773

Data Source: BIRT Performance Scorecard Report as of July 15, 2011. Variance is calculated using actual time, not rounded hours. PD overtime exclusively represents expensed OT and excludes any deferred overtime accrued by sworn members.

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT

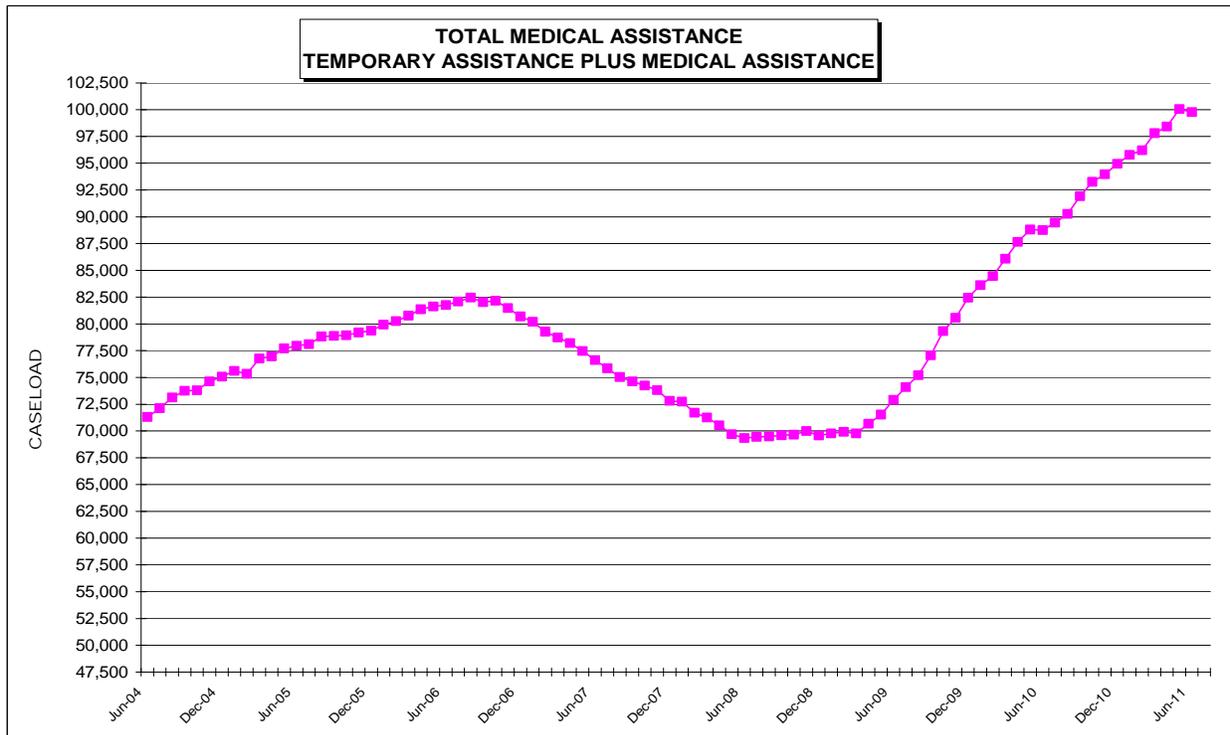
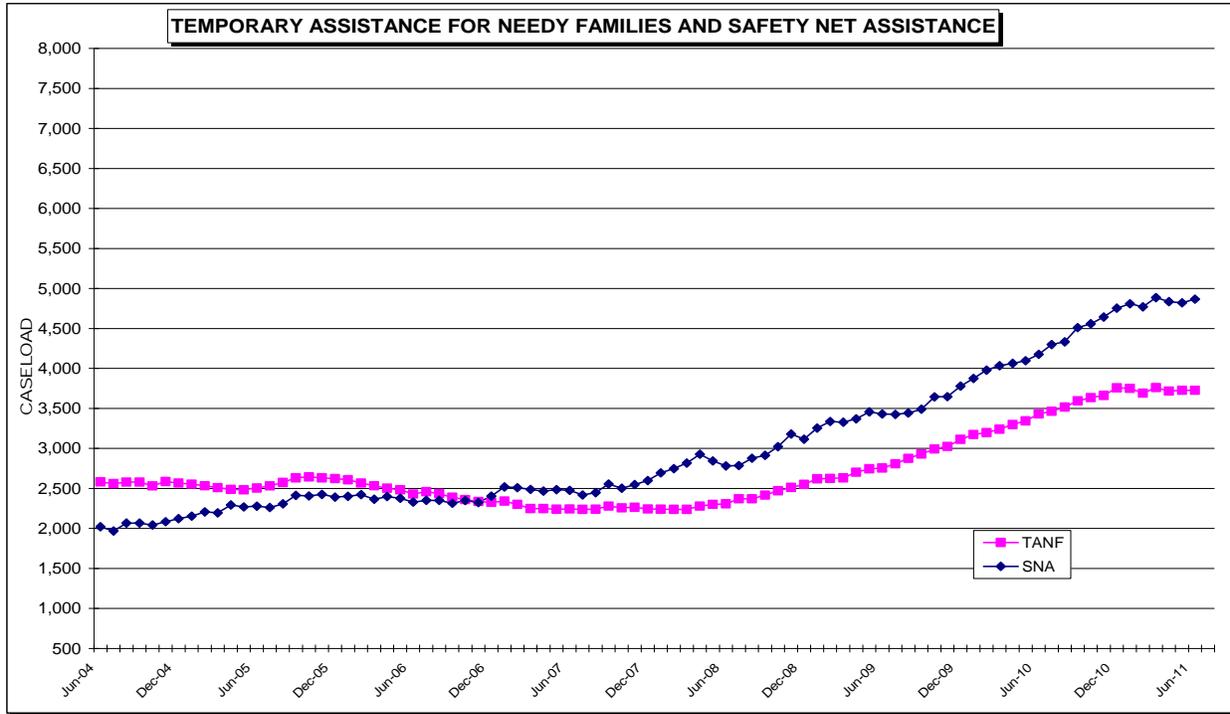


KPI REPORT 5: Utilities

UTILITIES REPORT: June 2011							
Department	Description	Sub-Object Code	YTD Actual June 2011	YTD Actual June 2010	YTD Actual Variance	2011 Adopted Budget	Remaining Amount to 2011 Budget
Public Works (General Fund)							
	Water	55W	241,984	193,457	48,527	1,127,633	885,649
	Fuel	550	1,422,000	770,200	651,800	1,460,101	38,101
	Light, Power	551	6,312,840	8,854,470	(2,541,630)	13,991,859	7,679,019
	Telephone	552	-	-	-	1,625	1,625
	Natural Gas	553	1,612,836	1,908,156	(295,320)	2,261,926	649,090
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	1,094,340	472,951	1,300,800	(266,491)
	TOTAL		11,156,951	19,752,764	(8,595,813)	27,401,896	16,244,945
Correctional Center							
	Water	55W	103,727	118,124	(14,397)	214,830	111,103
	Fuel	550	16,500	20,030	(3,530)	67,730	51,230
	Light, Power	551	294,462	6,006	288,456	262,860	(31,602)
	TOTAL		414,689	144,160	270,529	545,420	130,731
Police Department District (PDD)							
	Water	55W	20,359	19,609	750	43,000	22,641
	Fuel	550	220,356	103,567	116,789	353,200	132,844
	Light, Power	551	(47,090)	336,064	(383,154)	531,000	578,090
	Telephone	552	141,831	102,713	39,118	467,931	326,100
	TOTAL		335,456	561,953	(226,497)	1,395,131	1,059,675
Police Department Headquarters (PDH)							
	Cellular Phone	531	1,000	-	1,000	-	(1,000)
	Water	55W	1,015	1,047	(32)	-	(1,015)
	Fuel	550	30,101	2,000	28,101	-	(30,101)
	Light, Power	551	-	(1,000)	1,000	-	-
	Telephone	552	511,737	1,108,793	(597,056)	2,433,440	1,921,703
	TOTAL		543,853	1,110,840	(566,987)	2,433,440	1,889,587
Information Technology							
	Cellular Phone	531	87,623	5,854	81,769	657,535	569,912
	Light, Power	551	-	-	-	-	-
	Telephone	552	1,755,108	1,997,893	(242,785)	3,802,285	2,047,177
	TOTAL		1,842,731	2,003,747	(161,016)	4,459,820	2,617,089
Social Services							
	Fuel	550	-	-	-	-	-
	Light, Power	551	-	-	-	400	400
	TOTAL		-	-	-	400	400
Major Operating Funds Departments Totals							
	Water	55W	367,085	332,237	34,848	1,385,463	1,018,378
	Cellular Phone	531	88,623	5,854	82,769	657,535	568,912
	Fuel	550	1,688,957	895,797	793,160	1,881,031	192,074
	Light, Power	551	6,560,212	9,195,540	(2,635,328)	14,786,119	8,225,907
	Telephone	552	2,408,676	3,209,399	(800,723)	6,705,281	4,296,605
	Natural Gas	553	1,612,836	1,908,156	(295,320)	2,261,926	649,090
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	1,094,340	472,951	1,300,800	(266,491)
	TOTAL		14,293,680	23,573,464	(9,279,784)	36,236,107	21,942,427
Sewer & Storm Water Resources District (SSWRD)							
	Water	55W	551,140	464,509	86,631	1,716,306	1,165,166
	Fuel	550	500,000	-	500,000	695,457	195,457
	Light, Power	551	200,508	230,957	(30,449)	889,615	689,107
	Telephone	552	-	-	-	13,218	13,218
	Natural Gas	553	5,001,977	4,229,553	772,424	10,140,000	5,138,023
	TOTAL		6,253,625	4,925,019	1,328,606	13,454,596	7,200,971
County Total (Major Operating Funds and SSWRD)							
	Water	55W	918,225	796,746	121,479	3,101,769	2,183,544
	Cellular Phone	531	88,623	5,854	82,769	657,535	568,912
	Fuel	550	2,188,957	895,797	1,293,160	2,576,488	387,531
	Light, Power	551	6,760,720	9,426,497	(2,665,777)	15,675,734	8,915,014
	Telephone	552	2,408,676	3,209,399	(800,723)	6,718,499	4,309,823
	Natural Gas	553	6,614,813	6,137,709	477,104	12,401,926	5,787,113
	Thermal Energy	555	-	6,932,141	(6,932,141)	7,257,952	7,257,952
	Energy Conservation	560	1,567,291	1,094,340	472,951	1,300,800	(266,491)
	TOTAL		20,547,305	28,498,483	(7,951,178)	49,690,703	29,143,398

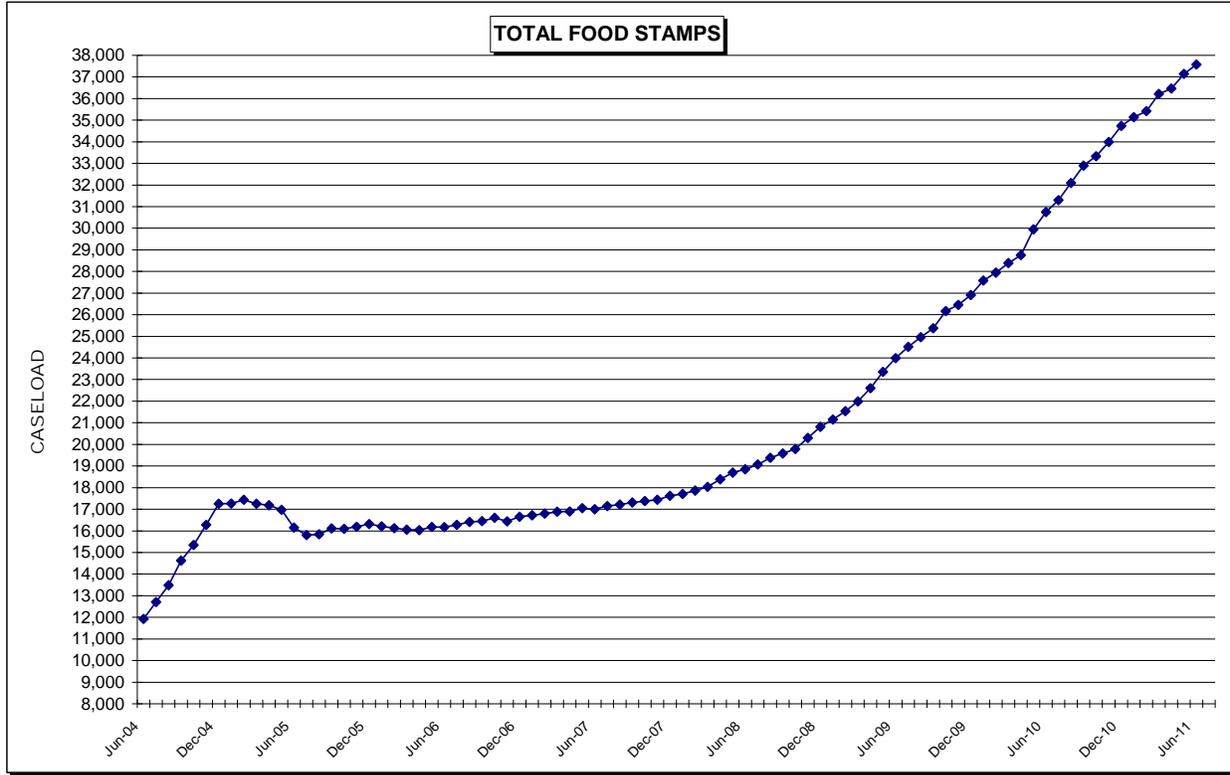


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads



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

	June 2007	June 2008	June 2009	June 2010	June 2011
County Population	1,507	1,405	1,445	1,498	1,419
State-Ready Population	16	9	9	12	12
Federal Population	166	134	138	138	127
Parole Violators	41	28	18	19	17
TOTAL	1,730	1,576	1,610	1,667	1,575

Chart reflects the average inmate population for the given month.



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period January 1st to March 31st, 2011

Expense	YTD Actuals	
	Mar-11	Mar-10
Salary	2,491,220	3,172,953
Fringe Benefits	2,106,595	1,173,595
General and Administrative Expenses	2,850,993	3,165,819
Bond Principal	363,750	363,750
Expense Total	7,812,558	7,876,118
Revenue		
Net Retained Commission	6,807,050	6,895,713
Other income	595,365	476,499
Revenue Total	7,402,415	7,372,212
Net Profit	(410,143)	(503,906)

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.



KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

MTM Valuation Report as of 06/30/2011

Associated Bonds	Client Pays	Maturity Date	Initial Notional	MTM Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,853,348.84)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,858,639.18)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$5,699,059.70)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$6,853,348.84)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$6,858,639.18)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$5,727,573.64)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,617,671.15)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,617,671.15)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$5,617,671.15)
Total				(\$55,703,622.83)

Nassau Health Care Corporation

MTM Valuation Report as of 06/30/2011

Associated Bonds	Client Pays	Maturity Date	Initial Notional	MTM Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$8,213,627.61)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$8,188,664.09)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$8,188,680.13)
Series 2004 A	4.6100%	8/1/2012	\$25,675,000.00	(\$1,273,617.66)
Total				(\$25,864,589.49)

Data Source: Public Financial Management, Inc.



KPI REPORT 10: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has completed its actions as they relate to the 2011/12 tax year. The results of ARC actions include the following statistics:

Parcels Appealed

Residential	100,000
Commercial	19,155
Total Appealed	119,155

Parcels Reduced on Assessment Roll

Residential	67,522
Commercial	10,709
Total Reduced	78,231

We expect to continue our joint conference program with the County Attorney throughout the summer. This joint program has helped in increasing the commercial case settlement activity. We expect the affiliation between ARC and the County Attorney's office to provide for an efficient case settlement environment. Additionally, ADAPT, the County's multi-department tax cert case management system, is expected to come online in the fall of this year. This will provide for a shared information "platform".

FISCAL 2011 SECOND QUARTER FINANCIAL REPORT

