

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2011

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
October 31, 2011**

DEPARTMENT OF MANAGEMENT, BUDGET & FINANCE

Deputy County Executive

Timothy Sullivan

Budget Director

Jeffrey Nogid

Office of Management & Budget

Finance & Operations Unit

**Randy Ghisone
Robert Conroy
Ann Hulka
Steve Conkling
Vivek Singh
Susan Richer
Irfan Qureshi
Narda Hall
Martha Worsham
Joseph Schiliro
Anthony Romano
Ryan Studdert
Eleanor McCormack
John Macari**

Grants Management Unit

**Stephen Feiner
Richard Haemmerle
Joseph Devito**

Project & Performance Management

**Rosanne D'Alleva
Douglas Cioffi
Christopher Nolan
Steve Munzing
John Quinlan**

TABLE OF CONTENTS

Executive Summary

| | |
|--|----------|
| Overview | 1 |
| Narrative/Operating Results | 2 |
| Variances & Explanations: 3rd Quarter 2011 Projection vs. 2011 Adopted Budget | 6 |

Fund and Department Detail

| | |
|---|-----------|
| Major Funds Summary and Detail | 9 |
| Department Detail | 17 |
| Department Variance Explanations | 64 |
| Selected Salary and Fringe Benefit Detail | 71 |

Key Performance Indicators

| | |
|---|-----------|
| Full-Time & Contract Employee Staffing | 77 |
| Full-Time Staffing by Union | 78 |
| Overtime Spending | 79 |
| Overtime Hours | 80 |
| Utilities Spending | 81 |
| DSS Caseload Graphs | 82 |
| Correctional Center Inmate Population | 84 |
| Nassau Regional Off-Track Betting Corporation | 85 |
| Outstanding Interest Rate Swaps | 86 |
| Tax Certiorari Report | 87 |

EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2011 Third Quarter Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. This document continues this method, and maps and reports on County expenses and revenues as detailed in the 2011 Adopted Budget. The County is projecting to be in approximate balance on this budgetary basis.

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 deficit when calculated using the Generally Accepted Accounting Principles (GAAP) basis of accounting. NIFA is required to measure the County's results on this GAAP basis.

NIFA recently agreed to let the County transition to achieving a GAAP balanced budget by the final year of the Multi-Year Plan in 2015. This would allow the County to utilize transitional financing, which requires approval by NIFA, to achieve budgetary balance as has been the case in all previously reported years. As such, the County expects that there will be a shortfall in 2011 on a GAAP basis, but is projecting balance on a budgetary basis.

To ensure budgetary balance the County has taken several initiatives including the following actions:

- Layoffs in July 2011;
- An expanded workforce reduction program, effective on or before December 15, 2011;
- Elimination of step increases and cost of living adjustments (COLA) for all employees;
- A voluntary separation incentive program;
- Targeted redeployment of Police and Correctional Center officers to decrease the amount of overtime;
- Outsourcing medical care for Correctional Center inmates;
- Expansion in the housing of Federal and Suffolk County inmates;
- Sales of various land leases and excess County-owned land; and
- The use of bond proceeds to pay for Termination Costs, Tax Certiorari and Judgments & Settlements as the County transitions to structural balance and the elimination of the County Guarantee.

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



The County's labor contracts are not sustainable and need to be restructured. Absent concessions from its labor unions by December 15, the County will pursue a further round of workforce reductions in order to ensure budgetary balance.

EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2011 for the five major funds is \$834.4 million, which is \$22.5 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 \$76.3 million for overtime, of which \$48 million is for the Police Department and \$19.7 million is for the Sheriff/Correctional Center.

Headcount

As of September 30, 2011, the County had 7,960 full-time employees for the five major funds. As of October 20, 2011, the County had 7,953 employees, which represents 457 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 September 30, 2011, the department incurred \$29.6 million in overtime expense and expects to end 2011 with \$48 million in overtime expense. The Sheriff/Correctional Center's 2011 Adopted Budget provided for \$20.2 million in overtime funding. Through September 30, 2011, the department incurred \$15.4 million in overtime expense and expects to end 2011 with \$19.7 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 \$468 million, a \$4.4 million savings 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 layoffs.

The budget for pension and health insurance represents 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 \$26.4 million and is lower than budget.

General Expenses

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



General Expenses are projected to be \$3.6 million over the \$29 million budget due to several events out of the County's control, including Hurricane Irene and associated DPW cleanup and a high number of snowstorms and related road repairs.

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 \$2.6 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 \$39.1 million, a \$2.8 million increase from the 2011 Adopted Budget, primarily related to costs in connection with the 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 \$200.3 million, which is an increase of \$4.2 million from the 2011 Adopted Budget of \$196.1 million and is primarily attributable to a higher volume of daycare cases and higher daycare service rates.

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

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



transportation system for both the Early Intervention Program (ages one to three) and Pre-school Program (ages three to five). The Pre-school Special Education program also provides financial support for Summer School programs for 5 to 21 year-olds. The projected cost for these services for 2011 is \$169.6 million, a savings of \$1.7 million from the 2011 Adopted Budget. The projected surplus is due to service rate reductions implemented by the NYS Department of Health and reduced transportation expenses resulting from an increase in maximum bus time to 90 minutes for infants and children under 5.

State Aid for these services is reimbursed at 59.5% and 49%, respectively.



REVENUE RESULTS

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 \$1,017 million for 2011 as compared to the 2011 Adopted Budget of \$1,023.3 million. The decrease of \$6.3 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 \$194.9 million as compared to the 2011 Adopted Budget of \$221.5 million. This is a decrease of \$26.6 million and is primarily attributable to lower reimbursable expenses incurred and lower reimbursement rates for the Safety Net Program, 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 \$181.6 million as compared to the 2011 Adopted Budget of \$151.8 million. This increase of \$29.8 million is primarily associated with an increase in the reimbursement rate related to the Temporary Assistance for Needy Families (TANF) direct assistance program and reimbursement for the American Reinvestment and Recovery Act (ARRA) Traffic Light Project.

Fines & Forfeits

Fines & Forfeits for 2011 is projected to be \$58.3 million as compared to the 2011 Adopted Budget of \$95.6 million. The resulting \$37.3 million unfavorable variance is attributable to the failure to achieve NYS approval for Phase II implementation of the Red Light Camera Program.

Rents & Recoveries

Rents & Recoveries for 2011 is projected to be \$73.6 million as compared to the 2011 Adopted Budget of \$82.5 million, resulting in an unfavorable variance of \$8.9 million due in large part to lower than anticipated sales of excess County-owned land.

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



2011 Adopted Budget vs. 3rd. Quarter Projections Variance Explanations

| Expense | Object Name | 2011 Adopted Budget | 3rd Qtr. PROJ | Fav/ (Unfav) Variance | Explanations |
|------------------|--|----------------------|----------------------|-----------------------|--|
| | SALARIES, WAGES & FEES | 811,895,435 | 834,421,923 | (22,526,488) | A deficit is projected primarily due to lower than anticipated savings from headcount reduction initiatives. |
| | FRINGE BENEFITS | 444,545,037 | 441,585,038 | 2,959,999 | The County's employer share of FICA expense is projected to be less than budgeted. This is primarily offset by higher-than-budgeted NYS Unemployment Insurance costs associated with the unbudgeted layoff initiative. |
| | WORKERS COMPENSATION | 27,819,990 | 26,373,476 | 1,446,514 | A surplus is projected primarily due to the implementation of new Medical Treatment Guidelines that have demonstrated significant success in reducing medical costs. |
| | EQUIPMENT | 1,576,196 | 1,429,062 | 147,134 | A surplus is projected due to a countywide mandate to reduce departmental expenditures. |
| | GENERAL EXPENSES | 29,003,625 | 32,607,532 | (3,603,907) | A deficit is projected primarily due to higher than budgeted public works related expenses in connection with Hurricane Irene and winter road repair work, gasoline and vehicle related expenses and election related costs. |
| | CONTRACTUAL SERVICES | 127,645,006 | 125,086,251 | 2,558,755 | A surplus is projected due to a countywide mandate to reduce departmental expenditures. |
| | UTILITY COSTS | 36,236,107 | 39,075,882 | (2,839,775) | A 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 | 5,040,000 | 160,000 | A surplus is projected due to the reduction of the subsidy for the Long Island Regional Planning Board. |
| | INTEREST | 73,009,884 | 62,584,410 | 10,425,474 | A projected surplus is attributable to lower than projected interest rates and borrowings that took place later in the year than projected. |
| | LOCAL GOVT ASST PROGRAM | 61,531,155 | 61,159,858 | 371,297 | 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 proportionally under budget. |
| | PRINCIPAL | 77,086,511 | 69,620,000 | 7,466,511 | A projected surplus is attributable to bond issuances taking place later in the year than projected. |
| | NHC ASSN EXP - NASSAU HEALTH CARE ASSN | 13,000,000 | 13,000,000 | - | |
| | DEBT SERVICE CHARGEBACKS | 319,239,087 | 304,582,248 | 14,656,839 | A surplus is projected due to less than budgeted debt service to be charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than projected. The projected surplus will be offset by Debt Service Chargeback Revenue. |
| | INTER-DEPARTMENTAL CHARGES | 107,199,089 | 107,199,089 | - | |
| | INTERFD CHGS - INTERFUND CHARGES | 140,380,125 | 67,819,609 | 72,560,516 | A surplus is projected due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras. The projected surplus appears doubled to reflect transfers in both the General Fund and teh Red Light Camera Fund. The surplus will be offset by a deficit in Interfund Revenue. |
| | TRANS TO PDH | - | 35,000,000 | (35,000,000) | Transfer of General Fund Contingency Reserve to Police Headquarter Salaries to cover shortfall due to labor concessions not materialized. |
| | MASS TRANSPORTATION | 47,873,726 | 43,340,036 | 4,533,690 | A 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) | A deficit is projected as a result of higher-than-budgeted NIFA administration expenses. |
| | OTHER EXPENSE | 315,473,717 | 334,077,585 | (18,603,868) | 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 | A 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 | 70,252,000 | 2,798,000 | A surplus is projected primarily due to lower than anticipated caseloads, reductions in non-mandated contracts and the renegotiation of certain rates for mandated services. |
| | PURCHASED SERVICES | 59,273,651 | 64,160,326 | (4,886,675) | A deficit is projected primarily due to a higher than anticipated : volume of daycare cases, daycare service rates and preventative services. |
| | EMERGENCY VENDOR PAYMENTS | 63,808,000 | 65,850,000 | (2,042,000) | A deficit is projected primarily due to higher than anticipated motel payments in the Safety Net program and retroactive rate increases in Foster Care issued by New York State. |
| | MEDICAID | 242,763,290 | 242,172,000 | 591,290 | A surplus is projected primarily due to the favorable change in the New York State Medicaid formula implemented after the adoption of the budget. |
| EXP Total | | 3,250,313,631 | 3,219,418,325 | 30,895,306 | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



2011 Adopted Budget vs. 3rd. Quarter Projections Variance Explanations

| Revenue | Object Name | 2011 Adopted Budget | 3rd Qtr. PROJ | Fav/ (Unfav) Variance | Explanations |
|------------------|--|----------------------|----------------------|-----------------------|---|
| | CAPITAL PROCEEDS | - | 90,000,000 | 90,000,000 | A surplus is projected due to the use of funds derived from bond proceeds for property tax certiorari and other judgements and settlements. |
| | INT PENALTY ON TAX | 28,500,000 | 28,500,000 | - | |
| | PERMITS & LICENSES | 12,806,114 | 12,714,683 | (91,431) | A deficit is projected primarily due to lower than budgeted home improvement license renewals; permits for taxi and limousine services, real estate development and swimming pools. This was partially offset by higher than budgeted road opening permit revenue. |
| | FINES & FORFEITS | 95,625,815 | 58,281,658 | (37,344,157) | A deficit is projected primarily due to a slower than budgeted implementation of the Red Light Camera Program primarily resulting from non approval from New York State for additional cameras. |
| | INVEST INCOME | 7,422,719 | 3,422,719 | (4,000,000) | A deficit is projected due to lower than projected interest rates resulting from the continued economic downturn. |
| | RENTS & RECOVERIES | 82,524,389 | 73,605,492 | (8,918,897) | A deficit is projected primarily due to lower than anticipated amounts in connection with the sale of excess county owned property. |
| | REVENUE OFFSET TO EXPENSE | 21,404,045 | 21,404,045 | - | |
| | DEPT REVENUES | 122,566,484 | 115,994,695 | (6,571,789) | A deficit is projected primarily as a result of lower than anticipated revenues in connection with various fees at county parks, ambulance fees and a reduction in Medicaid preschool reimbursements. |
| | CAP BACKCHARGES | 12,695,288 | 9,109,242 | (3,586,046) | A deficit is projected primarily due to lower than budgeted chargebacks in connection with the County's ERP financial and human resource system project. |
| | INTERDEPT REVENUES | 107,199,088 | 107,199,088 | - | |
| | PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 6,805,057 | 6,805,057 | - | |
| | D/S FROM CAP - DEBT SERVICE FROM CAPITAL | 6,000,000 | 7,300,000 | 1,300,000 | A surplus is projected due to higher than budgeted bond premium revenue. |
| | DUE FR GOVTS - DUE FROM OTHER GOVTS | - | 291,390 | 291,390 | A surplus is projected due to the reimbursement from New York City for snow/storm response assistance. |
| | OTB PROFITS | 1,500,000 | - | (1,500,000) | A deficit is projected due to Off Track Betting Corporation's projected net loss for 2011 resulting in no distribution to Nassau County. |
| | DEBT SERVICE CHARGEBACK REVENUE | 319,239,087 | 304,582,248 | (14,656,839) | A deficit is projected due to less than budgeted debt service to be charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than projected. The projected deficit will be offset by Debt Service Chargeback Expense. |
| | INTERFD CHGS - INTERFUND CHARGES REVENUE | 196,267,085 | 117,067,457 | (79,199,628) | A deficit is projected primarily due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras. The projected revenue shortfall appears doubled to reflect transfers in both the General and the Red Light Camera Fund. The deficit will be offset by a surplus in Interfund Expense. |
| | FEDERAL AID - REIMBURSEMENT OF EXPENSES | 151,793,992 | 181,629,045 | 29,835,053 | A surplus is projected primarily due to higher than anticipated reimbursements in connection with ther Temporary Assistance for Needy Families (TANF) Direct Assistance Programs and the anticipated FEMA reimbursement associated with Hurricane Irene costs. |
| | INTERFD TSFS - INTERFUND TRANSFERS | - | 35,000,000 | 35,000,000 | Transfer of General Fund Contingency Reserve to Police Headquarter Salaries to cover shortfall due to labor concessions not materialized. |
| | STATE AID - REIMBURSEMENT OF EXPENSES | 221,536,707 | 194,855,227 | (26,681,480) | A deficit is projected primarily due to a decrease in the reimbursement rate related to the Safety Net direct assistance program, a NYS Long Island Expressway ticket surcharge initiative not expected to occur and lower than anticipated grant related reimbursements in the Police Department. |
| | SALES TAX CO - SALES TAX COUNTYWIDE | 951,471,624 | 945,178,438 | (6,293,186) | A deficit is projected due to a lower than budgeted growth in receipts. |
| | PART COUNTY - SALES TAX PART COUNTY | 71,864,510 | 71,864,510 | - | |
| | PROPERTY TAX | 800,315,632 | 801,867,239 | 1,551,607 | A surplus is projected primarily due to recaptured taxes from prior years and taxes received from new construction. |
| | OTB 5% TAX | 5,000,000 | 3,588,192 | (1,411,808) | A deficit is projected due to an overall declining trend in wagering volume. |
| | SPECIAL TAXES - SPECIAL TAXES | 27,775,995 | 27,775,995 | - | |
| REV Total | | 3,250,313,631 | 3,218,036,420 | (32,277,211) | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



**FUND AND
DEPARTMENT DETAIL**

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| MAJOR FUNDS | | | | | |
|---|---|----------------------|----------------------|----------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | 00 - CAPITAL PROJECTS | - | (650,203) | - | - |
| | AA - SALARIES, WAGES & FEES | 811,895,435 | 635,604,657 | 834,421,923 | (22,526,487) |
| | AB - FRINGE BENEFITS | 444,545,037 | 338,503,940 | 441,585,038 | 2,959,999 |
| | AC - WORKERS COMPENSATION | 27,819,990 | 15,945,897 | 26,373,476 | 1,446,514 |
| | BB - EQUIPMENT | 1,576,196 | 612,632 | 1,429,062 | 147,134 |
| | DD - GENERAL EXPENSES | 29,003,625 | 21,901,944 | 32,607,532 | (3,603,907) |
| | DE - CONTRACTUAL SERVICES | 127,645,006 | 90,276,313 | 125,086,251 | 2,558,755 |
| | DF - UTILITY COSTS | 36,236,107 | 35,612,553 | 39,075,882 | (2,839,775) |
| | DG - VAR DIRECT EXPENSES | 5,200,000 | 5,040,000 | 5,040,000 | 160,000 |
| | FF - INTEREST | 73,009,884 | 37,799,868 | 62,584,410 | 10,425,474 |
| | GA - LOCAL GOVT ASST PROGRAM | 61,531,155 | 6,255,464 | 61,159,858 | 371,297 |
| | GG - PRINCIPAL | 77,086,511 | 55,875,000 | 69,620,000 | 7,466,511 |
| | 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 | 12,653,918 | 17,128,125 | - |
| | JA - CONTINGENCIES RESERVE | - | (2,763,912) | - | - |
| | LH - TRANS TO PDH | - | - | 35,000,000 | (35,000,000) |
| | MM - MASS TRANSPORTATION | 47,873,726 | 40,372,728 | 43,340,036 | 4,533,690 |
| | NA - NCIFA EXPENDITURES | 1,400,000 | - | 3,400,000 | (2,000,000) |
| | OO - OTHER EXPENSE | 315,473,717 | 31,121,687 | 334,077,585 | (18,603,868) |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 171,304,000 | 154,514,252 | 169,582,000 | 1,722,000 |
| | SS - RECIPIENT GRANTS | 73,050,000 | 52,780,471 | 70,252,000 | 2,798,000 |
| | TT - PURCHASED SERVICES | 59,273,651 | 52,150,772 | 64,160,326 | (4,886,675) |
| | WW - EMERGENCY VENDOR PAYMENTS | 63,808,000 | 48,943,247 | 65,850,000 | (2,042,000) |
| | XX - MEDICAID | 242,763,290 | 181,314,871 | 242,172,000 | 591,290 |
| Expenses excluding Interdepartmental & RLC Transfers | | 2,700,623,455 | 1,826,866,100 | 2,756,945,503 | (56,322,048) |
| Interdepartmental & RLC Transfers | | 549,690,176 | 67,870,306 | 462,472,821 | 87,217,355 |
| Total Expenses Including Interdepartmental & RLC Transfers | | 3,250,313,631 | 1,894,736,406 | 3,219,418,324 | 30,895,307 |
| REV | AA - FUND BALANCE | - | 92,204,330 | - | - |
| | BA - INT PENALTY ON TAX | 28,500,000 | 22,195,233 | 28,500,000 | - |
| | BC - PERMITS & LICENSES | 12,806,114 | 9,277,138 | 12,714,683 | (91,431) |
| | BD - FINES & FORFEITS | 95,625,815 | 35,677,956 | 58,281,658 | (37,344,157) |
| | BE - INVEST INCOME | 7,422,719 | 1,589,277 | 3,422,719 | (4,000,000) |
| | BF - RENTS & RECOVERIES | 82,524,389 | 19,142,649 | 73,605,492 | (8,918,897) |
| | BG - REVENUE OFFSET TO EXPENSE | 21,404,045 | 4,856,841 | 21,404,045 | - |
| | BH - DEPT REVENUES | 122,566,484 | 77,041,697 | 115,994,695 | (6,571,789) |
| | BI - CAP BACKCHARGES | 12,695,288 | 709,684 | 9,109,242 | (3,586,046) |
| | 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 | 97,300,000 | 91,300,000 |
| | 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 | 13,785,173 | 66,375,973 | (6,639,112) |
| | IF - INTERFD TSFS - INTERFUND TRANSFERS | - | - | 35,000,000 | 35,000,000 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 151,793,992 | 68,731,740 | 181,629,045 | 29,835,053 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 221,536,707 | 76,472,312 | 194,855,227 | (26,681,480) |
| | TA - SALES TAX CO - SALES TAX COUNTYWIDE | 951,471,624 | 452,241,290 | 945,178,438 | (6,293,186) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 71,864,510 | 42,467,946 | 71,864,510 | - |
| | TL - PROPERTY TAX | 800,315,632 | 801,867,239 | 801,867,239 | 1,551,607 |
| | TO - OTB 5% TAX | 5,000,000 | 2,377,092 | 3,588,192 | (1,411,808) |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 27,775,995 | 18,475,813 | 27,775,995 | - |
| Revenues Including Interdepartmental & RLC Transfers | | 2,700,623,456 | 1,750,436,823 | 2,755,563,600 | 54,940,144 |
| Interdepartmental & RLC Transfers | | 549,690,175 | 67,870,306 | 462,472,820 | (87,217,355) |
| Total Revenues Including Interdepartmental & RLC Transfers | | 3,250,313,631 | 1,818,307,129 | 3,218,036,420 | (32,277,211) |
| Surplus / (Deficit) | | | | (1,381,904) | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| GENERAL FUND | | | | | |
|----------------------------|---|----------------------|----------------------|----------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | 00 - CAPITAL PROJECTS | - | (650,203) | - | - |
| | AA - SALARIES, WAGES & FEES | 404,635,747 | 299,743,567 | 392,186,551 | 12,449,196 |
| | AB - FRINGE BENEFITS | 228,417,175 | 161,394,226 | 229,151,229 | (734,054) |
| | AC - WORKERS COMPENSATION | 17,543,494 | 9,616,265 | 16,358,652 | 1,184,842 |
| | BB - EQUIPMENT | 913,431 | 304,597 | 766,297 | 147,134 |
| | DD - GENERAL EXPENSES | 22,470,225 | 15,732,894 | 24,939,132 | (2,468,907) |
| | DE - CONTRACTUAL SERVICES | 112,080,545 | 79,285,762 | 109,621,790 | 2,458,755 |
| | DF - UTILITY COSTS | 32,407,536 | 33,114,948 | 35,497,311 | (3,089,775) |
| | DG - VAR DIRECT EXPENSES | 5,200,000 | 5,040,000 | 5,040,000 | 160,000 |
| | GA - LOCAL GOVT ASST PROGRAM | 61,531,155 | 6,255,464 | 61,159,858 | 371,297 |
| | HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN | 13,000,000 | 13,000,000 | 13,000,000 | - |
| | HD - DEBT SERVICE CHARGEBACKS | 308,788,949 | - | 294,132,110 | 14,656,839 |
| | HF - INTER-DEPARTMENTAL CHARGES | 55,589,992 | 28,186,002 | 55,589,992 | - |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 78,754,125 | 12,653,918 | 42,473,867 | 36,280,258 |
| | JA - CONTINGENCIES RESERVE | - | (2,763,912) | - | - |
| | LH - TRANS TO PDH | - | - | 35,000,000 | (35,000,000) |
| | MM - MASS TRANSPORTATION | 47,873,726 | 40,372,728 | 43,340,036 | 4,533,690 |
| | NA - NCIFA EXPENDITURES | 1,400,000 | - | 3,400,000 | (2,000,000) |
| | OO - OTHER EXPENSE | 109,313,896 | 27,853,903 | 123,222,764 | (13,908,868) |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 171,304,000 | 154,514,252 | 169,582,000 | 1,722,000 |
| | SS - RECIPIENT GRANTS | 73,050,000 | 52,780,471 | 70,252,000 | 2,798,000 |
| | TT - PURCHASED SERVICES | 59,273,651 | 52,150,772 | 64,160,326 | (4,886,675) |
| | WW - EMERGENCY VENDOR PAYMENTS | 63,808,000 | 48,943,247 | 65,850,000 | (2,042,000) |
| | XX - MEDICAID | 242,763,290 | 181,314,871 | 242,172,000 | 591,290 |
| EXP Total | | 2,110,118,937 | 1,218,843,772 | 2,096,895,915 | 13,223,022 |
| REV | AA - FUND BALANCE | - | 86,562,379 | - | - |
| | BA - INT PENALTY ON TAX | 28,500,000 | 22,195,233 | 28,500,000 | - |
| | BC - PERMITS & LICENSES | 9,077,667 | 6,774,048 | 8,986,236 | (91,431) |
| | BD - FINES & FORFEITS | 93,875,815 | 35,065,401 | 57,281,658 | (36,594,157) |
| | BE - INVEST INCOME | 7,128,015 | 1,530,436 | 3,128,015 | (4,000,000) |
| | BF - RENTS & RECOVERIES | 81,774,389 | 18,821,579 | 73,086,358 | (8,688,031) |
| | BG - REVENUE OFFSET TO EXPENSE | 17,919,284 | 4,856,841 | 17,919,284 | - |
| | BH - DEPT REVENUES | 83,175,181 | 56,142,603 | 80,196,517 | (2,978,664) |
| | BI - CAP BACKCHARGES | 10,944,245 | 709,684 | 7,358,199 | (3,586,046) |
| | BJ - INTERDEPT REVENUES | 93,856,044 | 67,746,250 | 93,856,044 | - |
| | 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 | - | - | 85,000,000 | 85,000,000 |
| | 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 | 13,689,306 | 68,693,674 | (36,644,370) |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 144,749,663 | 63,814,212 | 175,749,862 | 31,000,199 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 218,757,707 | 76,664,027 | 194,076,227 | (24,681,480) |
| | TA - SALES TAX CO - SALES TAX COUNTYWIDE | 951,471,624 | 452,241,290 | 945,178,438 | (6,293,186) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 71,864,510 | 42,467,946 | 71,864,510 | - |
| | TL - PROPERTY TAX | 174,506,692 | 176,049,238 | 176,049,238 | 1,542,546 |
| | TO - OTB 5% TAX | 5,000,000 | 2,377,092 | 3,588,192 | (1,411,808) |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 3,875,000 | 3,311,445 | 3,875,000 | - |
| REV Total | | 2,110,118,937 | 1,135,607,675 | 2,101,483,899 | (8,635,038) |
| Surplus / (Deficit) | | - | | 4,587,984 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| DEBT SERVICE FUND | | | | | |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | FF - INTEREST | 73,009,884 | 37,799,868 | 62,584,410 | 10,425,474 |
| | GG - PRINCIPAL | 77,086,511 | 55,875,000 | 69,620,000 | 7,466,511 |
| | OO - OTHER EXPENSE | 205,365,029 | 2,661,423 | 205,060,029 | 305,000 |
| EXP Total | | 355,461,424 | 96,336,291 | 337,264,439 | 18,196,985 |
| REV | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL | 6,000,000 | 6,734,748 | 7,300,000 | 1,300,000 |
| | BV - DEBT SERVICE CHARGEBACK REVENUE | 319,239,087 | - | 304,582,248 | (14,656,839) |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 26,842,471 | - | 20,567,471 | (6,275,000) |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 3,379,866 | 4,814,720 | 4,814,720 | 1,434,854 |
| REV Total | | 355,461,424 | 11,549,468 | 337,264,439 | (18,196,985) |
| Surplus / (Deficit) | | | - | - | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| FIRE COMMISSION FUND | | | | | |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | AA - SALARIES, WAGES & FEES | 10,424,014 | 7,747,453 | 10,250,927 | 173,087 |
| | AB - FRINGE BENEFITS | 4,158,734 | 3,352,622 | 4,153,014 | 5,720 |
| | BB - EQUIPMENT | 27,580 | 1,566 | 27,580 | - |
| | DD - GENERAL EXPENSES | 124,330 | 48,850 | 109,330 | 15,000 |
| | DE - CONTRACTUAL SERVICES | 4,340,643 | 4,236,377 | 4,340,643 | - |
| | HD - DEBT SERVICE CHARGEBACKS | 375,352 | - | 375,352 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 2,680,369 | 1,410,442 | 2,680,369 | - |
| EXP Total | | 22,131,022 | 16,797,310 | 21,937,215 | 193,807 |
| REV | BE - INVEST INCOME | 6,155 | 18 | 6,155 | - |
| | BF - RENTS & RECOVERIES | - | 54,074 | 52,139 | 52,139 |
| | BG - REVENUE OFFSET TO EXPENSE | 28,622 | - | 28,622 | - |
| | BH - DEPT REVENUES | 6,147,186 | 4,436,669 | 5,654,061 | (493,125) |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 104,570 | - | 104,570 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 190,000 | 117,649 | 190,000 | - |
| | TL - PROPERTY TAX | 15,654,489 | 15,656,537 | 15,656,537 | 2,048 |
| REV Total | | 22,131,022 | 20,264,946 | 21,692,084 | (438,938) |
| Surplus / (Deficit) | | | - | (245,131) | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| POLICE DISTRICT FUND | | | | | |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | AA - SALARIES, WAGES & FEES | 229,128,355 | 177,955,385 | 229,142,583 | (14,228) |
| | AB - FRINGE BENEFITS | 108,763,657 | 90,290,967 | 107,509,341 | 1,254,316 |
| | AC - WORKERS COMPENSATION | 6,934,708 | 4,101,744 | 6,659,410 | 275,298 |
| | BB - EQUIPMENT | 285,185 | 150,511 | 285,185 | - |
| | DD - GENERAL EXPENSES | 3,704,475 | 3,567,698 | 3,954,475 | (250,000) |
| | DE - CONTRACTUAL SERVICES | 1,048,400 | 411,994 | 1,048,400 | - |
| | DF - UTILITY COSTS | 1,395,131 | 910,748 | 1,145,131 | 250,000 |
| | HD - DEBT SERVICE CHARGEBACKS | 1,822,015 | - | 1,822,015 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 23,509,091 | 16,631,476 | 23,509,091 | - |
| | OO - OTHER EXPENSE | 538,542 | 478,518 | 3,038,542 | (2,500,000) |
| EXP Total | | 377,129,559 | 294,499,040 | 378,114,173 | (984,614) |
| REV | AA - FUND BALANCE | - | 5,641,950 | - | - |
| | BC - PERMITS & LICENSES | 2,828,447 | 1,873,785 | 2,828,447 | - |
| | BD - FINES & FORFEITS | 1,750,000 | 612,555 | 1,000,000 | (750,000) |
| | BE - INVEST INCOME | 271,315 | 48,928 | 271,315 | - |
| | BF - RENTS & RECOVERIES | 350,000 | 133,288 | 333,288 | (16,712) |
| | BG - REVENUE OFFSET TO EXPENSE | 1,459,944 | - | 1,459,944 | - |
| | BH - DEPT REVENUES | 3,411,617 | 2,783,590 | 3,411,617 | - |
| | BJ - INTERDEPT REVENUES | 569,462 | - | 569,462 | - |
| | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL | - | - | 2,500,000 | 2,500,000 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 2,000,000 | - | 2,000,000 | - |
| | TL - PROPERTY TAX | 364,488,774 | 364,492,546 | 364,492,546 | 3,772 |
| REV Total | | 377,129,559 | 375,586,642 | 378,866,619 | 1,737,060 |
| Surplus / (Deficit) | | | | 752,446 | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTER FUNDS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 167,707,319 | 150,158,253 | 202,841,862 | (35,134,543) |
| | AB - FRINGE BENEFITS | 103,205,471 | 83,466,125 | 100,771,454 | 2,434,017 |
| | AC - WORKERS COMPENSATION | 3,341,788 | 2,227,889 | 3,355,414 | (13,626) |
| | BB - EQUIPMENT | 350,000 | 155,958 | 350,000 | - |
| | DD - GENERAL EXPENSES | 2,704,595 | 2,552,502 | 3,604,595 | (900,000) |
| | DE - CONTRACTUAL SERVICES | 10,175,418 | 6,342,180 | 10,075,418 | 100,000 |
| | DF - UTILITY COSTS | 2,433,440 | 1,586,857 | 2,433,440 | - |
| | HD - DEBT SERVICE CHARGEBACKS | 8,252,771 | - | 8,252,771 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 25,419,637 | 21,642,386 | 25,419,637 | - |
| | OO - OTHER EXPENSE | 256,250 | 127,843 | 2,756,250 | (2,500,000) |
| EXP Total | | 323,846,689 | 268,259,993 | 359,860,841 | (36,014,152) |
| REV | BC - PERMITS & LICENSES | 900,000 | 629,305 | 900,000 | - |
| | BE - INVEST INCOME | 17,234 | 9,896 | 17,234 | - |
| | BF - RENTS & RECOVERIES | 400,000 | 133,707 | 133,707 | (266,293) |
| | BG - REVENUE OFFSET TO EXPENSE | 1,996,195 | - | 1,996,195 | - |
| | BH - DEPT REVENUES | 29,832,500 | 13,678,835 | 26,732,500 | (3,100,000) |
| | BI - CAP BACKCHARGES | 1,751,043 | - | 1,751,043 | - |
| | BJ - INTERDEPT REVENUES | 12,773,582 | 124,055 | 12,773,582 | - |
| | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL | - | - | 2,500,000 | 2,500,000 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 356,000 | 95,868 | 356,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 3,664,463 | 102,808 | 1,064,463 | (2,600,000) |
| | IF - INTERFD TSFS - INTERFUND TRANSFERS | - | - | 35,000,000 | 35,000,000 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 2,589,000 | (309,364) | 589,000 | (2,000,000) |
| | TL - PROPERTY TAX | 245,665,677 | 245,668,918 | 245,668,918 | 3,241 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 23,900,995 | 15,164,368 | 23,900,995 | - |
| REV Total | | 323,846,689 | 275,298,396 | 353,383,637 | 29,536,948 |
| Surplus / (Deficit) | | | | (6,477,204) | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



RED LIGHT CAMERA FUND

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | HH - INTERFD CHGS - INTERFUND CHARGES | 61,626,000 | - | 25,345,742 | 36,280,258 |
| EXP Total | | 61,626,000 | - | 25,345,742 | 36,280,258 |
| REV | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 61,626,000 | - | 25,345,742 | (36,280,258) |
| REV Total | | 61,626,000 | - | 25,345,742 | (36,280,258) |
| Surplus / (Deficit) | | - | - | - | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|----------------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | 00 - CAPITAL PROJECTS | - | (100,758) | - | - |
| | AA - SALARIES, WAGES & FEES | 19,124,473 | 14,477,495 | 19,025,375 | 99,098 |
| | AB - FRINGE BENEFITS | 9,684,548 | 8,173,656 | 10,421,548 | (737,000) |
| | BB - EQUIPMENT | 329,500 | 213,138 | 329,500 | - |
| | DD - GENERAL EXPENSES | 14,731,643 | 8,909,983 | 14,731,643 | - |
| | DE - CONTRACTUAL SERVICES | 22,150,297 | 21,614,438 | 22,150,297 | - |
| | DF - UTILITY COSTS | 13,454,596 | 7,106,677 | 13,454,596 | - |
| | FF - INTEREST | 10,037,190 | 4,693,956 | 10,037,190 | - |
| | GG - PRINCIPAL | 17,771,989 | 14,126,500 | 17,771,989 | - |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 35,122,475 | - | 35,122,475 | - |
| | OO - OTHER EXPENSE | 21,082,379 | - | 21,082,379 | - |
| EXP Total | | 163,489,090 | 79,215,084 | 164,126,992 | (637,902) |
| REV | AA - FUND BALANCE | 35,537,547 | 90,515,313 | 36,175,449 | 637,902 |
| | BC - PERMITS & LICENSES | 709,800 | 615,377 | 709,800 | - |
| | BE - INVEST INCOME | 1,338,556 | 313,262 | 1,338,556 | - |
| | BF - RENTS & RECOVERIES | 1,770,901 | 863,405 | 1,770,901 | - |
| | BG - REVENUE OFFSET TO EXPENSE | 164,805 | - | 164,805 | - |
| | BH - DEPT REVENUES | 20,604,110 | 1,553,655 | 20,604,110 | - |
| | BI - CAP BACKCHARGES | 433,912 | 86,269 | 433,912 | - |
| | IF - INTERFD TSFS - INTERFUND TRANSFERS | 102,929,459 | 59,105,310 | 102,929,459 | - |
| REV Total | | 163,489,090 | 153,052,591 | 164,126,992 | 637,902 |
| Surplus / (Deficit) | | | | | |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) 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 THIRD QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 3,228,127 | 2,182,911 | 2,698,533 | 529,594 |
| | DD - GENERAL EXPENSES | 93,817 | 42,501 | 65,817 | 28,000 |
| | DE - CONTRACTUAL SERVICES | 405,050 | - | 240,000 | 165,050 |
| EXP Total | | 3,726,994 | 2,225,413 | 3,004,350 | 722,644 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 13,074,883 | 9,034,300 | 11,236,514 | 1,838,369 |
| | BB - EQUIPMENT | 5,000 | - | - | 5,000 |
| | DD - GENERAL EXPENSES | 520,369 | 146,549 | 325,000 | 195,369 |
| | DE - CONTRACTUAL SERVICES | 185,250 | 25,000 | 39,000 | 146,250 |
| EXP Total | | 13,785,502 | 9,205,849 | 11,600,514 | 2,184,988 |
| REV | BH - DEPT REVENUES | 150,000 | 81,434 | 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 | 81,434 | 250,000 | (550,000) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 11,116,061 | 7,456,018 | 9,553,967 | 1,562,094 |
| | BB - EQUIPMENT | 15,000 | 2,186 | 15,000 | - |
| | DD - GENERAL EXPENSES | 742,279 | 326,811 | 427,279 | 315,000 |
| | DE - CONTRACTUAL SERVICES | 2,000,000 | 1,894,822 | 7,000,000 | (5,000,000) |
| EXP Total | | 13,873,340 | 9,679,837 | 16,996,246 | (3,122,906) |
| REV | BD - FINES & FORFEITS | 90,000 | 463,367 | 515,000 | 425,000 |
| | BF - RENTS & RECOVERIES | 625,000 | 717,738 | 1,023,584 | 398,584 |
| | BH - DEPT REVENUES | 95,000 | 79,061 | 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 | 1,509,913 | 3,606,656 | 823,584 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 5,087,307 | 3,754,917 | 4,883,250 | 204,058 |
| | DD - GENERAL EXPENSES | 433,102 | 116,791 | 425,102 | 8,000 |
| | DE - CONTRACTUAL SERVICES | 10,951,750 | 6,165,015 | 9,297,269 | 1,654,481 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,451,838 | 295,783 | 1,451,838 | - |
| EXP Total | | 17,923,997 | 10,332,506 | 16,057,459 | 1,866,539 |
| REV | BF - RENTS & RECOVERIES | 55,357 | 2,230 | 57,587 | 2,230 |
| | BH - DEPT REVENUES | 200,000 | 231 | 472,000 | 272,000 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 11,516,750 | 84,133 | 5,293,762 | (6,222,988) |
| | 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 | 2,232,006 | 12,503,297 | (6,343,810) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--------------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,696,391 | 2,177,319 | 2,757,420 | (61,029) |
| | AC - WORKERS COMPENSATION | 10,511,662 | 5,391,655 | 9,407,577 | 1,104,085 |
| | BB - EQUIPMENT | 10,000 | - | 10,000 | - |
| | DD - GENERAL EXPENSES | 50,320 | 49,321 | 50,320 | - |
| | DE - CONTRACTUAL SERVICES | 2,330,000 | 1,392,618 | 2,330,000 | - |
| | OO - OTHER EXPENSE | 532,041 | 532,041 | 532,041 | - |
| EXP Total | | 16,130,414 | 9,542,954 | 15,087,358 | 1,043,056 |
| REV | BF - RENTS & RECOVERIES | 850,000 | 1,416,713 | 1,416,713 | 566,713 |
| | BG - REVENUE OFFSET TO EXPENSE | 198,058 | 130,413 | 198,058 | - |
| | BJ - INTERDEPT REVENUES | 783,120 | - | 783,120 | - |
| REV Total | | 1,831,178 | 1,547,126 | 2,397,891 | 566,713 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,119,399 | 1,513,187 | 1,992,874 | 126,525 |
| | BB - EQUIPMENT | 2,521 | 1,202 | 2,207 | 314 |
| | DD - GENERAL EXPENSES | 16,515 | 7,599 | 13,689 | 2,826 |
| EXP Total | | 2,138,435 | 1,521,988 | 2,008,770 | 129,665 |
| REV | BC - PERMITS & LICENSES | 3,500,000 | 2,866,600 | 3,181,003 | (318,997) |
| | BD - FINES & FORFEITS | 750,000 | 433,672 | 535,936 | (214,064) |
| | BH - DEPT REVENUES | 200 | 41 | 200 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 45,900 | 18,340 | 45,900 | - |
| REV Total | | 4,296,100 | 3,318,653 | 3,763,039 | (533,061) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CC - NC SHERIFF /CORRECTIONAL CENTER

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 123,608,029 | 94,757,089 | 123,103,761 | 504,268 |
| | AC - WORKERS COMPENSATION | 5,131,089 | 3,212,049 | 5,295,685 | (164,596) |
| | BB - EQUIPMENT | 15,707 | 5,081 | 15,707 | - |
| | DD - GENERAL EXPENSES | 3,699,536 | 2,487,807 | 3,449,536 | 250,000 |
| | DE - CONTRACTUAL SERVICES | 18,853,053 | 16,382,910 | 18,853,053 | - |
| | DF - UTILITY COSTS | 545,420 | 362,566 | 545,420 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 177,017 | - | 177,017 | - |
| EXP Total | | 152,029,851 | 117,207,500 | 151,440,179 | 589,672 |
| REV | BD - FINES & FORFEITS | 20,000 | 9,420 | 20,000 | - |
| | BF - RENTS & RECOVERIES | 893,000 | 8,481 | 804,636 | (88,364) |
| | BG - REVENUE OFFSET TO EXPENSE | 500,000 | 295,965 | 500,000 | - |
| | BH - DEPT REVENUES | 6,187,500 | 3,773,487 | 6,257,535 | 70,035 |
| | BJ - INTERDEPT REVENUES | 290,000 | 68,018 | 290,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 14,069,425 | 5,908,088 | 14,260,000 | 190,575 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 372,000 | 154,233 | 372,000 | - |
| REV Total | | 22,331,925 | 10,217,691 | 22,504,171 | 172,246 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,564,265 | 1,457,910 | 2,055,612 | | 508,653 |
| | DD - GENERAL EXPENSES | 55,000 | 48,869 | 55,000 | | - |
| | DE - CONTRACTUAL SERVICES | 225,000 | 175,015 | 225,000 | | - |
| EXP Total | | 2,844,265 | 1,681,794 | 2,335,612 | | 508,653 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,646,654 | 1,976,968 | 2,550,459 | 96,195 |
| | BB - EQUIPMENT | 1,000 | - | - | 1,000 |
| | DD - GENERAL EXPENSES | 2,020,506 | 1,628,721 | 2,020,506 | - |
| | DE - CONTRACTUAL SERVICES | 2,850 | - | 2,850 | - |
| EXP Total | | 4,671,010 | 3,605,689 | 4,573,815 | 97,195 |
| REV | BJ - INTERDEPT REVENUES | 1,309,089 | 177,474 | 1,309,089 | - |
| REV Total | | 1,309,089 | 177,474 | 1,309,089 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 6,139,024 | 4,521,186 | 5,899,978 | | 239,046 |
| | BB - EQUIPMENT | 98,150 | 38,703 | 98,150 | | - |
| | DD - GENERAL EXPENSES | 344,398 | 94,035 | 344,398 | | - |
| | DE - CONTRACTUAL SERVICES | 325,000 | 236,505 | 325,000 | | - |
| EXP Total | | 6,906,572 | 4,890,429 | 6,667,526 | | 239,046 |
| REV | BD - FINES & FORFEITS | 200,000 | 163,296 | 200,000 | | - |
| | BH - DEPT REVENUES | 23,932,250 | 16,548,691 | 23,932,250 | | - |
| REV Total | | 24,132,250 | 16,711,988 | 24,132,250 | | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|------------------|
| EXP | AA - SALARIES, WAGES & FEES | 7,246,903 | 4,747,124 | 6,071,361 | | 1,175,542 |
| | BB - EQUIPMENT | 100,000 | - | 60,000 | | 40,000 |
| | DD - GENERAL EXPENSES | 150,000 | 62,675 | 125,000 | | 25,000 |
| | DE - CONTRACTUAL SERVICES | 564,000 | 13,026 | 564,000 | | - |
| EXP Total | | 8,060,903 | 4,822,825 | 6,820,361 | | 1,240,542 |
| REV | BF - RENTS & RECOVERIES | 250,000 | 9,693 | 250,039 | | 39 |
| | BH - DEPT REVENUES | 16,300 | 12,599 | 16,300 | | - |
| REV Total | | 266,300 | 22,291 | 266,339 | | 39 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---------------------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 4,760,368 | 3,379,039 | 4,688,523 | 71,845 |
| | DD - GENERAL EXPENSES | 238,161 | 149,181 | 238,161 | - |
| | DE - CONTRACTUAL SERVICES | 19,950 | - | 19,950 | - |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 10,000 | - | 10,000 | - |
| EXP Total | | 5,028,479 | 3,528,220 | 4,956,634 | 71,845 |
| REV | BH - DEPT REVENUES | 335,000 | 146,710 | 335,000 | - |
| REV Total | | 335,000 | 146,710 | 335,000 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



CT - COURTS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AB - FRINGE BENEFITS | 2,117,499 | 1,241,133 | 1,894,282 | 223,217 |
| EXP Total | | 2,117,499 | 1,241,133 | 1,894,282 | 223,217 |
| REV | BG - REVENUE OFFSET TO EXPENSE | 284,573 | - | 284,573 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 1,832,926 | 924,167 | 1,832,926 | - |
| REV Total | | 2,117,499 | 924,167 | 2,117,499 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 29,569,934 | 22,431,714 | 28,397,298 | 1,172,636 |
| | BB - EQUIPMENT | 62,487 | 23,545 | 62,487 | - |
| | DD - GENERAL EXPENSES | 1,067,470 | 546,059 | 1,067,470 | - |
| | DE - CONTRACTUAL SERVICES | 1,177,500 | 710,660 | 1,177,500 | - |
| EXP Total | | 31,877,391 | 23,711,978 | 30,704,755 | 1,172,636 |
| REV | BE - INVEST INCOME | 100 | - | 100 | - |
| | BF - RENTS & RECOVERIES | 1,424,045 | 18,988 | 1,410,478 | (13,567) |
| | BH - DEPT REVENUES | 25,000 | 3,463 | 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 | 90,126 | 1,834,606 | 47,158 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|-----------|-------------------------------|---------------------|--------------------|---------------------|--------------|------------|
| EXP | HD - DEBT SERVICE CHARGEBACKS | 308,788,949 | - | 294,132,110 | | 14,656,839 |
| EXP Total | | 308,788,949 | - | 294,132,110 | | 14,656,839 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|--------------------|
| EXP | AA - SALARIES, WAGES & FEES | 12,370,492 | 8,702,435 | 13,458,672 | | (1,088,180) |
| | BB - EQUIPMENT | 58,184 | 26,694 | 58,184 | | - |
| | DD - GENERAL EXPENSES | 823,970 | 418,241 | 1,926,068 | | (1,102,098) |
| | DE - CONTRACTUAL SERVICES | 549,000 | 150,001 | 679,000 | | (130,000) |
| EXP Total | | 13,801,646 | 9,297,370 | 16,121,924 | | (2,320,278) |
| REV | BF - RENTS & RECOVERIES | 120,000 | 91,950 | 120,000 | | - |
| | BH - DEPT REVENUES | 35,000 | 49,419 | 35,000 | | - |
| REV Total | | 155,000 | 141,369 | 155,000 | | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 556,199 | 447,636 | 558,636 | (2,437) |
| | DD - GENERAL EXPENSES | 20,000 | 3,744 | 15,368 | 4,632 |
| | DE - CONTRACTUAL SERVICES | 10,000 | 4,309 | 10,000 | - |
| EXP Total | | 586,199 | 455,688 | 584,004 | 2,195 |
| REV | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 519,000 | 412,793 | 491,571 | (27,429) |
| REV Total | | 519,000 | 412,793 | 491,571 | (27,429) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|--------------------------------|---------------------|--------------------|---------------------|--------------|--------------------|
| EXP | AB - FRINGE BENEFITS | 200,351,921 | 157,157,789 | 201,638,854 | | (1,286,933) |
| EXP Total | | 200,351,921 | 157,157,789 | 201,638,854 | | (1,286,933) |
| REV | BF - RENTS & RECOVERIES | - | 18,327 | - | | - |
| | BG - REVENUE OFFSET TO EXPENSE | 2,603,854 | - | 2,603,854 | | - |
| | BJ - INTERDEPT REVENUES | - | 2,371 | - | | - |
| REV Total | | 2,603,854 | 20,698 | 2,603,854 | | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 15,958,839 | 12,101,841 | 15,694,463 | 264,376 |
| | BB - EQUIPMENT | 27,560 | 13,512 | 27,560 | - |
| | DD - GENERAL EXPENSES | 1,792,746 | 1,160,321 | 1,762,803 | 29,943 |
| | DE - CONTRACTUAL SERVICES | 1,153,632 | 523,283 | 821,227 | 332,405 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,000,000 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 7,752,148 | 4,453,904 | 7,752,148 | - |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 171,304,000 | 154,514,252 | 169,582,000 | 1,722,000 |
| EXP Total | | 202,988,925 | 177,767,112 | 200,640,201 | 2,348,724 |
| REV | BC - PERMITS & LICENSES | 4,285,135 | 3,346,792 | 4,178,870 | (106,265) |
| | BD - FINES & FORFEITS | 277,815 | 125,847 | 150,000 | (127,815) |
| | BF - RENTS & RECOVERIES | 807,250 | 4,760,210 | 4,790,152 | 3,982,902 |
| | BH - DEPT REVENUES | 11,653,732 | 7,135,668 | 9,929,644 | (1,724,088) |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 579,266 | 7,376 | 579,266 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 99,111,000 | 41,279,487 | 97,538,000 | (1,573,000) |
| REV Total | | 116,714,198 | 56,655,380 | 117,165,932 | 451,734 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 316,137 | 197,985 | 250,407 | 65,730 |
| | DD - GENERAL EXPENSES | 7,225 | 3,684 | 6,283 | 942 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,098,351 | 356,571 | 1,098,351 | - |
| EXP Total | | 1,421,713 | 558,240 | 1,355,041 | 66,672 |
| REV | BF - RENTS & RECOVERIES | - | 357 | 357 | 357 |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | - | 111,814 | 111,814 | 111,814 |
| REV Total | | - | 112,171 | 112,171 | 112,171 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---------------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 304,637 | 263,315 | 323,851 | (19,214) |
| | BB - EQUIPMENT | 1,000 | - | 1,000 | - |
| | DD - GENERAL EXPENSES | 16,170 | 4,758 | 13,595 | 2,575 |
| | HF - INTER-DEPARTMENTAL CHARGES | 358,651 | 91,305 | 358,651 | - |
| EXP Total | | 680,458 | 359,378 | 697,097 | (16,639) |
| REV | BD - FINES & FORFEITS | 40,000 | 20,141 | 40,000 | - |
| REV Total | | 40,000 | 20,141 | 40,000 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 612,555 | 390,926 | 467,833 | 144,722 |
| | DD - GENERAL EXPENSES | 4,700 | 3,184 | 4,700 | - |
| | DE - CONTRACTUAL SERVICES | 14,250 | - | 14,250 | - |
| EXP Total | | 631,505 | 394,110 | 486,783 | 144,722 |
| REV | BF - RENTS & RECOVERIES | - | 4,425 | - | - |
| REV Total | | - | 4,425 | - | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 10,218,932 | 6,496,862 | 8,236,755 | 1,982,177 |
| | DD - GENERAL EXPENSES | 371,525 | 103,420 | 296,525 | 75,000 |
| | DE - CONTRACTUAL SERVICES | 9,751,369 | 5,483,492 | 8,024,619 | 1,726,750 |
| | DF - UTILITY COSTS | 4,459,820 | 2,977,035 | 4,209,820 | 250,000 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,108,298 | 1,108,298 | 1,108,298 | - |
| EXP Total | | 25,909,944 | 16,169,107 | 21,876,017 | 4,033,927 |
| REV | BF - RENTS & RECOVERIES | - | 802,988 | 802,988 | 802,988 |
| | BH - DEPT REVENUES | 27,000 | 5,552 | 27,000 | - |
| | BI - CAP BACKCHARGES | 3,210,560 | - | 2,210,560 | (1,000,000) |
| | BJ - INTERDEPT REVENUES | 8,585,784 | 3,333,669 | 8,585,784 | - |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 424,837 | - | - | (424,837) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 408,420 | 261,963 | 408,420 | - |
| REV Total | | 12,656,601 | 4,404,171 | 12,034,752 | (621,849) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|----------------|
| EXP | AA - SALARIES, WAGES & FEES | 6,018,626 | 4,057,193 | 5,247,467 | | 771,159 |
| | BB - EQUIPMENT | 32,533 | 2,280 | 32,533 | | - |
| | DD - GENERAL EXPENSES | 1,676,959 | 1,619,292 | 1,676,959 | | - |
| | DE - CONTRACTUAL SERVICES | 1,067,774 | 905,000 | 1,067,774 | | - |
| EXP Total | | 8,795,893 | 6,583,765 | 8,024,733 | | 771,159 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|---------------|
| EXP | AA - SALARIES, WAGES & FEES | 395,842 | 309,359 | 389,842 | | 6,000 |
| | DD - GENERAL EXPENSES | 8,106 | 1,680 | 5,106 | | 3,000 |
| | DE - CONTRACTUAL SERVICES | 551,854 | 17,179 | 470,803 | | 81,051 |
| EXP Total | | 955,802 | 328,218 | 865,751 | | 90,051 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 460,742 | 351,353 | 460,742 | - |
| | BB - EQUIPMENT | 725 | - | 725 | - |
| | DD - GENERAL EXPENSES | 12,923 | 8,987 | 11,923 | 1,000 |
| | DE - CONTRACTUAL SERVICES | 61,975 | 25,943 | 51,975 | 10,000 |
| EXP Total | | 536,365 | 386,283 | 525,365 | 11,000 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 5,415,064 | 4,112,250 | 5,538,013 | (122,949) |
| | BB - EQUIPMENT | 6,712 | - | 6,712 | - |
| | DD - GENERAL EXPENSES | 385,270 | 277,665 | 360,270 | 25,000 |
| | DE - CONTRACTUAL SERVICES | 58,766 | 58,145 | 58,766 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,115,660 | 513,637 | 1,115,660 | - |
| EXP Total | | 6,981,472 | 4,961,698 | 7,079,421 | (97,949) |
| REV | BF - RENTS & RECOVERIES | - | 341 | 341 | 341 |
| | BH - DEPT REVENUES | 20,000 | 11,803 | 20,000 | - |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 166,130 | - | 166,130 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 2,149,746 | 1,208,168 | 1,210,746 | (939,000) |
| REV Total | | 2,335,876 | 1,220,312 | 1,397,217 | (938,659) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,726,000 | (280,620) | 1,726,000 | - |
| | AB - FRINGE BENEFITS | 25,947,755 | 2,995,304 | 25,618,093 | 329,662 |
| | GA - LOCAL GOVT ASST PROGRAM | 61,531,155 | 6,255,464 | 61,159,858 | 371,297 |
| | 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 | 12,653,918 | 17,118,125 | - |
| | JA - CONTINGENCIES RESERVE | - | (2,763,912) | - | - |
| | LH - TRANS TO PDH | - | - | 35,000,000 | (35,000,000) |
| | NA - NCIFA EXPENDITURES | 1,400,000 | - | 3,400,000 | (2,000,000) |
| | OO - OTHER EXPENSE | 94,479,925 | 15,213,648 | 39,188,793 | 55,291,132 |
| EXP Total | | 221,472,711 | 47,283,437 | 202,480,620 | 18,992,091 |
| REV | AA - FUND BALANCE | - | 86,562,379 | - | - |
| | BF - RENTS & RECOVERIES | 20,000 | 11,982 | 20,384 | 384 |
| | BG - REVENUE OFFSET TO EXPENSE | 14,332,799 | 4,430,462 | 14,332,799 | - |
| | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL | - | - | 15,000,000 | 15,000,000 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 17,118,125 | 13,455,272 | 17,118,125 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 136,600 | 77,290 | 136,600 | - |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 2,480,934 | 2,047,080 | 2,480,934 | - |
| REV Total | | 34,088,458 | 106,584,466 | 49,088,842 | 15,000,384 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) | Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|--------------|-----------|
| EXP | AA - SALARIES, WAGES & FEES | 501,638 | 395,728 | 501,571 | | 67 |
| | DD - GENERAL EXPENSES | 5,690 | 2,625 | 5,690 | | - |
| | DE - CONTRACTUAL SERVICES | 13,643 | - | 13,643 | | - |
| EXP Total | | 520,971 | 398,353 | 520,904 | | 67 |
| REV | BH - DEPT REVENUES | 400,000 | 284,676 | 400,000 | | - |
| REV Total | | 400,000 | 284,676 | 400,000 | | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PB - PROBATION

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 17,554,733 | 12,260,574 | 16,740,901 | 813,832 |
| | BB - EQUIPMENT | 17,712 | 2,723 | 16,712 | 1,000 |
| | DD - GENERAL EXPENSES | 145,996 | 124,419 | 138,696 | 7,300 |
| | DE - CONTRACTUAL SERVICES | 318,775 | 280,018 | 302,244 | 16,531 |
| | HF - INTER-DEPARTMENTAL CHARGES | 800 | - | 800 | - |
| EXP Total | | 18,038,016 | 12,667,733 | 17,199,353 | 838,663 |
| REV | BF - RENTS & RECOVERIES | - | 37,707 | 37,707 | 37,707 |
| | BH - DEPT REVENUES | 1,833,500 | 1,362,747 | 1,833,500 | - |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 188,000 | - | 188,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | - | 192,815 | 192,815 | 192,815 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 2,850,000 | 1,928,943 | 2,671,540 | (178,460) |
| REV Total | | 4,871,500 | 3,522,212 | 4,923,562 | 52,062 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 780,940 | 556,724 | 780,940 | - |
| | DD - GENERAL EXPENSES | 38,280 | 11,227 | 34,280 | 4,000 |
| | DE - CONTRACTUAL SERVICES | 28,500 | - | 22,500 | 6,000 |
| EXP Total | | 847,720 | 567,951 | 837,720 | 10,000 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|------------------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 13,883,431 | 13,475,708 | 17,023,998 | (3,140,567) |
| | BB - EQUIPMENT | 235,400 | 165,356 | 199,850 | 35,550 |
| | DD - GENERAL EXPENSES | 989,400 | 853,232 | 932,784 | 56,616 |
| | DE - CONTRACTUAL SERVICES | 2,676,071 | 2,068,263 | 2,607,109 | 68,962 |
| | HF - INTER-DEPARTMENTAL CHARGES | 80,000 | - | 80,000 | - |
| EXP Total | | 17,864,302 | 16,562,559 | 20,843,741 | (2,979,439) |
| REV | BF - RENTS & RECOVERIES | 1,654,440 | 1,202,082 | 1,746,755 | 92,315 |
| | BH - DEPT REVENUES | 22,751,611 | 15,273,390 | 18,800,000 | (3,951,611) |
| | BJ - INTERDEPT REVENUES | - | 30,000 | - | - |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 675,000 | 1,510,656 | 675,000 | - |
| REV Total | | 25,081,051 | 18,016,127 | 21,221,755 | (3,859,296) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PL - PLANNING

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,708,386 | 1,332,845 | 1,687,765 | 20,621 |
| | DD - GENERAL EXPENSES | 20,307 | 11,319 | 16,572 | 3,735 |
| | DE - CONTRACTUAL SERVICES | 81,493 | 54,422 | 78,993 | 2,500 |
| | DG - VAR DIRECT EXPENSES | 200,000 | 40,000 | 40,000 | 160,000 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,007,320 | 570,979 | 1,007,320 | - |
| | MM - MASS TRANSPORTATION | 47,873,726 | 40,372,728 | 43,340,036 | 4,533,690 |
| | OO - OTHER EXPENSE | 75,000 | 75,000 | 75,000 | - |
| EXP Total | | 50,966,232 | 42,457,293 | 46,245,686 | 4,720,546 |
| REV | BD - FINES & FORFEITS | 10,000 | 2,500 | 10,000 | - |
| | BH - DEPT REVENUES | 993,000 | 285,343 | 993,000 | - |
| | BI - CAP BACKCHARGES | 303,000 | - | 303,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 25,000 | 29,447 | 29,447 | 4,447 |
| REV Total | | 1,331,000 | 317,290 | 1,335,447 | 4,447 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,260,698 | 883,241 | 1,158,494 | 102,204 |
| | DD - GENERAL EXPENSES | 16,109 | 11,850 | 16,109 | - |
| | DE - CONTRACTUAL SERVICES | 1,425 | 1,495 | 1,500 | (75) |
| EXP Total | | 1,278,232 | 896,586 | 1,176,103 | 102,129 |
| REV | BF - RENTS & RECOVERIES | 100,000 | 88,581 | 100,000 | - |
| | BH - DEPT REVENUES | 20,500 | 14,330 | 20,500 | - |
| | BJ - INTERDEPT REVENUES | 291,311 | - | 291,311 | - |
| REV Total | | 411,811 | 102,911 | 411,811 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | 00 - CAPITAL PROJECTS | - | (650,203) | - | - |
| | AA - SALARIES, WAGES & FEES | 36,262,487 | 26,193,805 | 34,024,341 | 2,238,146 |
| | AC - WORKERS COMPENSATION | 1,900,743 | 1,012,560 | 1,655,390 | 245,353 |
| | BB - EQUIPMENT | 166,324 | 2,971 | 102,054 | 64,270 |
| | DD - GENERAL EXPENSES | 4,605,498 | 4,086,782 | 7,062,245 | (2,456,747) |
| | DE - CONTRACTUAL SERVICES | 8,489,009 | 4,454,364 | 13,295,624 | (4,806,615) |
| | DF - UTILITY COSTS | 27,401,896 | 29,775,347 | 30,741,671 | (3,339,775) |
| | HF - INTER-DEPARTMENTAL CHARGES | 8,821,229 | 8,821,229 | 8,821,229 | - |
| EXP Total | | 87,647,186 | 73,696,855 | 95,702,554 | (8,055,368) |
| REV | BC - PERMITS & LICENSES | 1,292,532 | 560,656 | 1,626,363 | 333,831 |
| | BF - RENTS & RECOVERIES | - | 1,096,868 | 1,096,868 | 1,096,868 |
| | BH - DEPT REVENUES | 920,000 | 455,230 | 920,000 | - |
| | BI - CAP BACKCHARGES | 4,694,639 | 709,684 | 4,694,639 | - |
| | BJ - INTERDEPT REVENUES | 8,718,321 | 3,551,424 | 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 | 81,800 | 3,630,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | - | 1,823,416 | 10,845,900 | 10,845,900 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 55,000 | 64,287 | 1,473,562 | 1,418,562 |
| REV Total | | 19,310,492 | 8,634,754 | 33,297,043 | 13,986,551 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 567,580 | 458,220 | 605,482 | (37,902) |
| | DD - GENERAL EXPENSES | 95,786 | 12,893 | 55,786 | 40,000 |
| | DE - CONTRACTUAL SERVICES | 100,920 | 72,000 | 100,920 | - |
| | OO - OTHER EXPENSE | 14,226,930 | 12,037,531 | 13,426,930 | 800,000 |
| EXP Total | | 14,991,216 | 12,580,644 | 14,189,118 | 802,098 |
| REV | BF - RENTS & RECOVERIES | 64,475,297 | 8,042,830 | 56,092,075 | (8,383,222) |
| | BH - DEPT REVENUES | 179,864 | 126,482 | 179,864 | - |
| | BJ - INTERDEPT REVENUES | 12,472,574 | 5,654,240 | 12,472,574 | - |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 720,350 | - | 720,350 | - |
| REV Total | | 77,848,085 | 13,823,552 | 69,464,863 | (8,383,222) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 862,697 | 579,767 | 782,440 | 80,257 |
| | BB - EQUIPMENT | 1,000 | 958 | 1,000 | - |
| | DD - GENERAL EXPENSES | 159,971 | 98,936 | 159,971 | - |
| | DE - CONTRACTUAL SERVICES | 123,500 | 43,895 | 123,500 | - |
| EXP Total | | 1,147,168 | 723,556 | 1,066,911 | 80,257 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



RS - RESERVES

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|-----------|-------------------------|---------------------|--------------------|---------------------|-----------------------|
| REV | BF - RENTS & RECOVERIES | 10,500,000 | 133,155 | 2,975,581 | (7,524,419) |
| REV Total | | 10,500,000 | 133,155 | 2,975,581 | (7,524,419) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|----------------------|--------------------|----------------------|-----------------------|
| REV | BD - FINES & FORFEITS | 2,850,000 | 1,331,353 | 2,850,000 | - |
| | BF - RENTS & RECOVERIES | - | 370,632 | 370,632 | 370,632 |
| | BH - DEPT REVENUES | 620,000 | 620,000 | 620,000 | - |
| | BI - CAP BACKCHARGES | 2,500,000 | - | - | (2,500,000) |
| | BJ - INTERDEPT REVENUES | 57,181,617 | 54,489,470 | 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 | 452,241,290 | 945,178,438 | (6,293,186) |
| | TB - PART COUNTY - SALES TAX PART COUNTY | 71,864,510 | 42,467,946 | 71,864,510 | - |
| | TL - PROPERTY TAX | 174,506,692 | 176,049,238 | 176,049,238 | 1,542,546 |
| | TO - OTB 5% TAX | 5,000,000 | 2,377,092 | 3,588,192 | (1,411,808) |
| REV Total | | 1,299,619,836 | 734,244,297 | 1,284,828,020 | (14,791,816) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|-----------------------------|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 212,800 | 201,781 | 269,069 | (56,269) |
| | DD - GENERAL EXPENSES | 1,738 | 4,600 | 9,738 | (8,000) |
| | DE - CONTRACTUAL SERVICES | 29,070 | - | 16,070 | 13,000 |
| EXP Total | | 243,608 | 206,381 | 294,877 | (51,269) |
| REV | BH - DEPT REVENUES | 18,000 | 16,620 | 18,000 | - |
| REV Total | | 18,000 | 16,620 | 18,000 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,439,725 | 1,746,459 | 2,207,955 | 231,771 |
| | DD - GENERAL EXPENSES | 40,200 | 13,196 | 40,200 | - |
| | DE - CONTRACTUAL SERVICES | 15,412,300 | 13,476,010 | 14,572,945 | 839,355 |
| | HF - INTER-DEPARTMENTAL CHARGES | 1,449,475 | 849,421 | 1,449,475 | - |
| EXP Total | | 19,341,700 | 16,085,086 | 18,270,575 | 1,071,126 |
| REV | BF - RENTS & RECOVERIES | - | 403,457 | 403,457 | 403,457 |
| | 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 | - | 7,412,069 | (8,000,231) |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 5,576,378 | 448,222 | 5,811,714 | 235,336 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 6,853,442 | 2,090,502 | 6,277,673 | (575,769) |
| REV Total | | 28,328,602 | 3,140,738 | 20,391,395 | (7,937,207) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|--|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 53,373,665 | 39,940,419 | 51,514,002 | 1,859,663 |
| | BB - EQUIPMENT | 36,630 | 16,361 | 36,630 | - |
| | DD - GENERAL EXPENSES | 1,201,783 | 769,162 | 1,166,783 | 35,000 |
| | DE - CONTRACTUAL SERVICES | 11,873,730 | 9,778,709 | 10,647,653 | 1,226,077 |
| | DF - UTILITY COSTS | 400 | - | 400 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 23,069,160 | 10,298,305 | 23,069,160 | - |
| | SS - RECIPIENT GRANTS | 73,050,000 | 52,780,471 | 70,252,000 | 2,798,000 |
| | TT - PURCHASED SERVICES | 59,273,651 | 52,150,772 | 64,160,326 | (4,886,675) |
| | WW - EMERGENCY VENDOR PAYMENTS | 63,808,000 | 48,943,247 | 65,850,000 | (2,042,000) |
| | XX - MEDICAID | 242,763,290 | 181,314,871 | 242,172,000 | 591,290 |
| EXP Total | | 528,450,309 | 395,992,317 | 528,868,954 | (418,645) |
| REV | BF - RENTS & RECOVERIES | - | (574,441) | (574,441) | (574,441) |
| | BH - DEPT REVENUES | 11,995,000 | 9,336,271 | 14,400,000 | 2,405,000 |
| | BJ - INTERDEPT REVENUES | 110,000 | - | 110,000 | - |
| | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 124,088,855 | 54,703,674 | 143,535,596 | 19,446,741 |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 88,705,159 | 24,742,514 | 72,000,000 | (16,705,159) |
| REV Total | | 224,899,014 | 88,208,017 | 229,471,155 | 4,572,141 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| TR - COUNTY TREASURER | | | | | |
|-----------------------|---|---------------------|--------------------|---------------------|-----------------------|
| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| EXP | AA - SALARIES, WAGES & FEES | 2,683,259 | 1,851,363 | 2,454,953 | 228,306 |
| | BB - EQUIPMENT | 7,586 | - | 7,586 | - |
| | DD - GENERAL EXPENSES | 236,500 | 248,872 | 251,500 | (15,000) |
| | DE - CONTRACTUAL SERVICES | 113,866 | 80,936 | 98,866 | 15,000 |
| | OO - OTHER EXPENSE | - | (4,317) | 70,000,000 | (70,000,000) |
| EXP Total | | 3,041,211 | 2,176,854 | 72,812,905 | (69,771,694) |
| REV | BA - INT PENALTY ON TAX | 28,500,000 | 22,195,233 | 28,500,000 | - |
| | BD - FINES & FORFEITS | 12,000 | 42,016 | 42,000 | 30,000 |
| | BE - INVEST INCOME | 7,127,915 | 1,530,436 | 3,127,915 | (4,000,000) |
| | BF - RENTS & RECOVERIES | - | 50,382 | 44,214 | 44,214 |
| | BH - DEPT REVENUES | 750,000 | 510,636 | 750,000 | - |
| | BJ - INTERDEPT REVENUES | 19,451 | - | 19,451 | - |
| | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL | - | - | 70,000,000 | 70,000,000 |
| | TX - SPECIAL TAXES - SPECIAL TAXES | 3,200,000 | 1,800,790 | 3,200,000 | - |
| REV Total | | 39,609,366 | 26,129,493 | 105,683,580 | 66,074,214 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 3,442,006 | 2,566,649 | 3,315,384 | 126,622 |
| | BB - EQUIPMENT | 12,200 | 3,027 | 12,200 | - |
| | DD - GENERAL EXPENSES | 339,288 | 168,219 | 339,288 | - |
| | DE - CONTRACTUAL SERVICES | 15,932,333 | 8,749,000 | 9,843,000 | 6,089,333 |
| | HH - INTERFD CHGS - INTERFUND CHARGES | 61,626,000 | - | 25,345,742 | 36,280,258 |
| EXP Total | | 81,351,827 | 11,486,895 | 38,855,614 | 42,496,213 |
| REV | BD - FINES & FORFEITS | 89,626,000 | 32,473,788 | 52,918,722 | (36,707,278) |
| | BF - RENTS & RECOVERIES | - | 91,525 | 81,871 | 81,871 |
| | 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 | 32,565,313 | 62,843,593 | (55,878,798) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 492,358 | 460,608 | 503,507 | (11,149) |
| | 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 | 690,475 | 1,729,445 | (11,149) |
| REV | BJ - INTERDEPT REVENUES | 1,764,727 | - | 1,764,727 | - |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 665 | - | 338 | (327) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 32,900 | - | 32,900 | - |
| REV Total | | 1,798,292 | - | 1,797,965 | (327) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

| E/R | OBJECT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|------------------|---|---------------------|--------------------|---------------------|-----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 391,164 | 292,663 | 366,723 | 24,441 |
| | DD - GENERAL EXPENSES | 4,612 | 2,306 | 4,612 | - |
| | DE - CONTRACTUAL SERVICES | 6,609,223 | 6,063,729 | 6,609,223 | - |
| | HF - INTER-DEPARTMENTAL CHARGES | 623,021 | 388,430 | 623,021 | - |
| EXP Total | | 7,628,020 | 6,747,128 | 7,603,579 | 24,441 |
| REV | BF - RENTS & RECOVERIES | - | 14,380 | 14,380 | 14,380 |
| | BW - INTERFD CHGS - INTERFUND CHARGES REVENUE | 6,250,940 | - | 3,361,573 | (2,889,367) |
| | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 1,168,602 | (101,366) | 935,000 | (233,602) |
| REV Total | | 7,419,542 | (86,986) | 4,310,953 | (3,108,589) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|--|------|--------|--|---------------------|----------------------|-------------------|
| DS - DEBT SERVICE | | | | | | |
| DSV | DS | BQ | A projected surplus is due to larger than budgeted premium from the issuance of the 2011 RANs and 2011 A GO Bonds . | 6,000,000 | 7,300,000 | 1,300,000 |
| DSV | DS | BV | A deficit is projected due to less than budgeted debt service to be charged to the operating funds due to higher than budgeted premium on debt issuance, lower than budgeted interest rates, and borrowings that took place later in the year than expected. | 319,239,087 | 304,582,248 | (14,656,839) |
| DSV | DS | BW | A projected deficit is due to lower debt service on sewer & storm water and Environmental Bond Acts related projects. | 26,842,471 | 20,567,471 | (6,275,000) |
| DSV | DS | FA | A projected surplus is due to the receipt of the Build America Bond subsidy from the federal government that was not budgeted. | 3,379,866 | 4,814,720 | 1,434,854 |
| DSV | DS | FF | A projected surplus is attributable to lower than budgeted interest rates and borrowings that took place later in the year than expected. | 73,009,884 | 62,584,410 | 10,425,474 |
| DSV | DS | GG | A projected surplus is attributable to bond issuances taking place later in the year than expected. | 77,086,511 | 69,620,000 | 7,466,511 |
| DSV | DS | OO | A projected surplus is attributable to lower than budgeted interest rates on NIFA variable rate debt. | 205,365,029 | 205,060,029 | 305,000 |
| FB - FRINGE BENEFITS | | | | | | |
| FCF | FB | AB | The County's employer share of FICA expense is projected to be less than budgeted. | 4,158,734 | 4,153,014 | 5,720 |
| FC - FIRE COMMISSION | | | | | | |
| FCF | FC | AA | A projected surplus is a result of anticipated savings from headcount reduction initiatives. | 10,424,014 | 10,250,927 | 173,087 |
| FCF | FC | BF | A surplus is projected due to prior period disencumbrances. | - | 52,139 | 52,139 |
| FCF | FC | BH | A deficit is projected due to a decrease in revenue from inspections and associated fees primarily from construction plans and renovations. | 6,147,186 | 5,654,061 | (493,125) |
| 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 positive variance are layoffs and other cost-saving initiatives. | 3,228,127 | 2,698,533 | 529,594 |
| GEN | AR | DE | A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures. | 405,050 | 240,000 | 165,050 |
| 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 positive variance are layoffs and other cost-saving initiatives. | 13,074,883 | 11,236,514 | 1,838,369 |
| 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 | 325,000 | 195,369 |
| 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 positive variance are layoffs and other cost-saving initiatives. | 11,116,061 | 9,553,967 | 1,562,094 |
| GEN | AT | BD | A surplus is projected due to revenue derived from increased forfeitures. | 90,000 | 515,000 | 425,000 |
| GEN | AT | BF | A surplus is projected due to revenue derived from settlements made to the County. | 625,000 | 1,023,584 | 398,584 |
| GEN | AT | DD | A surplus is projected due to a county-wide mandate to reduce departmental expenditures. | 742,279 | 427,279 | 315,000 |
| GEN | AT | DE | A deficit is projected due to an increased need for outside counsel. | 2,000,000 | 7,000,000 | (5,000,000) |
| BH - DEPT. OF MH, CHEM DEPEND & DSABLE SVCS | | | | | | |
| GEN | BH | AA | A surplus is primarily due to maintaining workforce levels at historic lows through the use of various personnel reduction initiatives as well as the transfer of personnel to the Correctional Center. | 5,087,307 | 4,883,250 | 204,058 |
| GEN | BH | BH | A surplus is projected due to increased revenue from a Traffic Safety grant. | 200,000 | 472,000 | 272,000 |
| GEN | BH | BW | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the revenue projection for the program has been reduced. | 11,516,750 | 5,293,762 | (6,222,988) |
| GEN | BH | DE | A surplus is projected 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, as well as lower reimbursable expenses. | 7,075,000 | 6,679,948 | (395,052) |
| BU - OFFICE OF MANAGEMENT AND BUDGET | | | | | | |
| GEN | BU | AA | A deficit is projected due to unforeseen payments of Health Insurance Buybacks for Retirees. | 2,696,391 | 2,757,420 | (61,029) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|--|------|--------|---|---------------------|----------------------|-------------------|
| GEN | BU | AC | A surplus is projected primarily due to the implementation of new Medical Treatment Guidelines that have demonstrated significant success in reducing medical costs. | 10,511,662 | 9,407,577 | 1,104,085 |
| GEN | BU | BF | A surplus is projected due to prior period disencumbrances. | 2,696,391 | 2,757,420 | 61,029 |
| CA - OFFICE OF CONSUMERS AFFAIRS | | | | | | |
| GEN | CA | AA | A surplus is projected due to anticipated savings from headcount reduction initiatives. | 2,119,399 | 1,992,874 | 126,525 |
| GEN | CA | BC | A deficit is projected primarily due to low home improvement license renewals and permits being issued for taxi and limousine services. | 3,500,000 | 3,181,003 | (318,997) |
| GEN | CA | BD | A deficit is projected due to lower than anticipated issuance of fines. | 750,000 | 535,936 | (214,064) |
| CC - NC SHERIFF/CORRECTIONAL CENTER | | | | | | |
| GEN | CC | AA | A surplus is projected due to the bonding of Terminal Leave partially offset by labor concessions that are not expected to materialize. | 123,608,029 | 123,103,761 | 504,268 |
| GEN | CC | AC | A deficit is projected due to unanticipated State worker's compensation indemnity rate increases. | 5,131,089 | 5,295,685 | (164,596) |
| GEN | CC | BF | A deficit is projected due to lower than expected prior year's recoveries. | 893,000 | 804,636 | (88,364) |
| GEN | CC | BH | A surplus is projected due to an increase in the number of Suffolk County inmates at the Correctional Center. | 6,187,500 | 6,257,535 | 70,035 |
| GEN | CC | DD | A surplus is projected due to a County-wide mandate to reduce departmental expenditures. | 3,699,536 | 3,449,536 | 250,000 |
| GEN | CC | FA | A surplus is projected due to an increase in the number of Federal inmates at the Correctional Center. | 14,069,425 | 14,260,000 | 190,575 |
| 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 | 2,055,612 | 508,653 |
| 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 | 2,550,459 | 96,195 |
| 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 | 5,899,978 | 239,046 |
| CO - COUNTY COMPTROLLERS | | | | | | |
| GEN | CO | AA | The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. | 7,246,903 | 6,071,361 | 1,175,542 |
| CS - CIVIL SERVICES | | | | | | |
| GEN | CS | AA | The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. | 4,760,368 | 4,688,523 | 71,845 |
| CT - COURTS | | | | | | |
| GEN | CT | AB | A surplus is projected primarily due to lower-than-budgeted health insurance costs. | 2,117,499 | 1,894,282 | 223,217 |
| 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 | 28,397,298 | 1,172,636 |
| GEN | DA | BW | A surplus is projected primarily due to recoveries from Grants. | - | 60,725 | 60,725 |
| DS - DEBT SERVICE | | | | | | |
| GEN | DS | HD | A surplus is projected due to less than budgeted debt service to be charged to the operating funds due to higher than projected premium on debt issuance, lower than projected interest rates, and borrowings that took place later in the year than expected. | 308,788,949 | 294,132,110 | 14,656,839 |
| EL - BOARD OF ELECTIONS | | | | | | |
| GEN | EL | AA | A deficit is projected primarily due to higher than expected election costs. | 12,370,492 | 13,458,672 | (1,088,180) |
| GEN | EL | DD | A deficit is projected primarily due to higher than expected election costs. | 823,970 | 1,926,068 | (1,102,098) |
| GEN | EL | DE | A deficit is projected primarily due to higher than expected election costs. | 549,000 | 679,000 | (130,000) |
| FB - FRINGE BENEFITS | | | | | | |
| GEN | FB | AB | A deficit is projected primarily due to higher-than-budgeted: NYS Unemployment Insurance costs associated with the non-budgeted layoff initiative and health insurance costs. This is partially offset by a projected lower-than-budgeted amount for the County's employer share of FICA expense. | 200,351,921 | 201,638,854 | (1,286,933) |
| HE - HEALTH DEPARTMENT | | | | | | |
| GEN | HE | AA | The County's maintenance of its workforce at historically low levels and other cost-saving initiatives are projected to result in a positive variance to budget. | 15,958,839 | 15,694,463 | 264,376 |
| GEN | HE | BC | A deficit is projected due to lower than budgeted permits issued in connection with real estate and swimming pools. | 4,285,135 | 4,178,870 | (106,265) |
| GEN | HE | BD | A deficit is projected due to less revenue derived from fines. | 277,815 | 150,000 | (127,815) |
| GEN | HE | BF | A surplus is projected due to prior period disencumbrances. | 807,250 | 4,790,152 | 3,982,902 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|---|------|--------|---|---------------------|----------------------|-------------------|
| 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 |
| GEN | HE | SA | A deficit is projected primarily due to New York State Budget reductions in State Aid reimbursements as well as lower reimbursements in connection with lower spending resulting from the county-wide initiative to reduce departmental expenses. | 99,111,000 | 97,538,000 | (1,573,000) |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIRS | | | | | | |
| GEN | HI | AA | The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. | 316,137 | 250,407 | 65,730 |
| GEN | HI | FA | This revenue is for the Brownsfield redevelopment project that was not budgeted. | - | 111,814 | 111,814 |
| HR - COMMISSION ON HUMAN RIGHTS | | | | | | |
| GEN | HR | AA | The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. | 612,555 | 467,833 | 144,722 |
| 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 positive variance are layoffs and other cost-saving initiatives. | 10,218,932 | 8,236,755 | 1,982,177 |
| GEN | IT | BF | A surplus is projected due to prior period disencumbrances. | - | 802,988 | 802,988 |
| GEN | IT | BI | A deficit is projected due to a lower than expected Information Technology system chargebacks. | 3,210,560 | 2,210,560 | (1,000,000) |
| 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 | A surplus is projected due to a county-wide mandate to reduce departmental expenditures. | 371,525 | 296,525 | 75,000 |
| GEN | IT | DE | A surplus is projected due to a county-wide mandate to reduce departmental expenditures. | 9,751,369 | 8,024,619 | 1,726,750 |
| GEN | IT | DF | A surplus is projected 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 | 5,247,467 | 771,159 |
| LR - LABOR RELATIONS | | | | | | |
| GEN | LR | DE | A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures. | 551,854 | 470,803 | 81,051 |
| ME - MEDICAL EXAMINER | | | | | | |
| GEN | ME | AA | A deficit is projected primarily due to transferring Crime Lab services personnel to the Medical Examiner. | 5,415,064 | 5,538,013 | (122,949) |
| GEN | ME | SA | A deficit is projected due to New York State budget reductions in State Aid reimbursements. | 2,149,746 | 1,210,746 | (939,000) |
| MI - MISCELLANEOUS | | | | | | |
| GEN | MI | OA | A surplus is projected due to use of bond proceeds for certain judgments and settlements. | - | 15,000,000 | 15,000,000 |
| GEN | MI | AB | A surplus is projected due to less than budgeted health insurance expense for retirees. | 25,947,755 | 25,618,093 | 329,662 |
| 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 | 61,159,858 | 371,297 |
| GEN | MI | LH | Transfer of General Fund Contingency Reserve to Police Headquarter Salaries to cover shortfall due to labor concessions not materialized. | - | 35,000,000 | (35,000,000) |
| 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 | A surplus is projected due to lower than expected utilization of contingency reserve partially offset by higher than expected judgments and settlements. | 94,479,925 | 39,188,793 | 55,291,132 |
| PB - PROBATION | | | | | | |
| GEN | PB | AA | The County's maintenance of its workforce at historically low levels and other cost-saving initiatives are projected to result in a positive variance to budget. | 17,554,733 | 16,740,901 | 813,832 |
| GEN | PB | FA | A surplus is projected as a result of revenue in the form of NYS pass through funds from the Interlock Monitoring Device program. | - | 192,815 | 192,815 |
| GEN | PB | SA | A deficit is projected primarily due to New York State Budget reductions in State Aid reimbursements as well as lower reimbursements in connection with lower spending resulting from the county-wide initiative to reduce departmental expenses. | 2,850,000 | 2,671,540 | (178,460) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|--|------|--------|--|---------------------|----------------------|-------------------|
| PK - PARKS, RECREATION AND MUSEUMS | | | | | | |
| GEN | PK | AA | A deficit is projected due to the transfer of the Maintenance Unit back to the Parks Departments partially offset by headcount reduction initiatives. | 13,883,431 | 17,023,998 | (3,140,567) |
| GEN | PK | BF | A surplus is projected primarily due to an increase in rent in connection with County owned property. | 1,654,440 | 1,746,755 | 92,315 |
| GEN | PK | BH | A deficit is projected due to lower attendance at County parks and a delay in the implementation of the advertising initiative. | 22,751,611 | 18,800,000 | (3,951,611) |
| GEN | PK | DD | A surplus is projected due to a county-wide mandate to reduce departmental expenditures partially offset by the transfer of the Maintenance Unit back to Parks. | 989,400 | 932,784 | 56,616 |
| GEN | PK | DE | A surplus is projected due to a county-wide mandate to reduce departmental expenditures partially offset by the transfer of the Maintenance Unit back to Parks. | 2,676,071 | 2,607,109 | 68,962 |
| PL - PLANNING | | | | | | |
| GEN | PL | DG | A surplus is projected due to the reduction of the subsidy for the Long Island Regional Planning Board. | 200,000 | 40,000 | 160,000 |
| 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 and other cost-saving initiatives are projected to result in a positive variance to budget. | 1,260,698 | 1,158,494 | 102,204 |
| PW - PUBLIC WORKS DEPARTMENT | | | | | | |
| GEN | PW | AA | A surplus is projected primarily due to maintaining workforce levels at historic lows through the use of various personnel reduction initiatives as well as the transfer of the Parks Maintenance Unit to the Parks Department, partially offset by higher overtime costs in connection with storm response related to Hurricane Irene. | 36,262,487 | 34,024,341 | 2,238,146 |
| GEN | PW | AC | A surplus is projected primarily due to the implementation of new Medical Treatment Guidelines that have demonstrated significant success in reducing medical costs. | 1,900,743 | 1,655,390 | 245,353 |
| GEN | PW | BB | A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures as well as the transfer of the Parks Maintenance Unit 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 | A surplus is projected due to prior years' disencumbrances. | - | 1,096,868 | 1,096,868 |
| GEN | PW | BR | A surplus is projected 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, replenishment of salt/sand in advance of the winter months, Hurricane Irene supply costs 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 | 7,062,245 | (2,456,747) |
| GEN | PW | DE | A deficit is projected primarily due to outside contractor costs in connection with storm response related to Hurricane Irene, partially offset by the County-wide mandate to reduce departmental expenses as well as the transfer of the Parks Maintenance Unit from DPW to Parks. | 8,489,009 | 13,295,624 | (4,806,615) |
| GEN | PW | DF | A deficit is projected due to the ARRA Traffic Light project, offset by an equal amount of Federal Aid and higher than anticipated heating oil costs. | 27,401,896 | 30,741,671 | (3,339,775) |
| GEN | PW | FA | A surplus is projected due to reimbursement in connection with the ARRA Traffic Light project as well as FEMA reimbursement for snow, storm and Hurricane Irene response expenses. | - | 10,845,900 | 10,845,900 |
| GEN | PW | SA | A surplus is projected due to higher reimbursement for mosquito control activities as well as New York State reimbursement for Hurricane Irene response expenses. | 55,000 | 1,473,562 | 1,418,562 |
| RE - OFFICE OF REAL ESTATE SERVICES | | | | | | |
| GEN | RE | BF | A deficit is projected primarily due to a lower amount of proceeds expected to be received in 2011 for the sale of County property as well as the deferral of some proceeds to 2012. | 64,475,297 | 56,092,075 | (8,383,222) |
| GEN | RE | OO | A surplus is projected primarily due to lower than budgeted variable rents. | 14,226,930 | 13,426,930 | 800,000 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|--|------|--------|---|---------------------|----------------------|-------------------|
| RM - RECORDS MANAGEMENT | | | | | | |
| GEN | RM | AA | The projected surplus is a result from anticipated savings from headcount reduction initiatives. | 862,697 | 782,440 | 80,257 |
| RS - RESERVE | | | | | | |
| GEN | RS | BF | A deficit is projected due to a portion of recoveries budgeted in Reserves being projected in other departments. | 10,500,000 | 2,975,581 | (7,524,419) |
| RV - GENERAL FUND UNALLOCATED REVENUE | | | | | | |
| GEN | RV | BF | A surplus is projected due to prior year grant fund recoveries. | - | 370,632 | 370,632 |
| 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 Expressway 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 expected sales tax growth. | 951,471,624 | 945,178,438 | (6,293,186) |
| GEN | RV | TL | A surplus is projected due to recaptured taxes from prior year and taxes received from new construction. | 174,506,692 | 176,049,238 | 1,542,546 |
| 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 | A deficit is projected primarily due to the non funding of a transferred employee. | 212,800 | 269,069 | (56,269) |
| SC - SENIOR CITIZENS AFFAIRS | | | | | | |
| GEN | SC | AA | A surplus is projected primarily due to maintaining workforce levels at historic lows through the use of various personnel reduction initiatives. | 2,439,725 | 2,207,955 | 231,771 |
| GEN | SC | BF | A surplus is projected due to prior period disencumbrances. | - | 403,457 | 403,457 |
| GEN | SC | BW | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the revenue projection for the program has been reduced. | 15,412,300 | 7,412,069 | (8,000,231) |
| GEN | SC | DE | A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures, partially offset by additional expenses related to the Medicare Improvements for the Patients & Providers Act (MIPPA) and Weatherization Referral & Packaging Program (WRAP) programs, which are offset by additional Federal Aid. | 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 and Packaging (WRAP) programs. | 5,576,378 | 5,811,714 | 235,336 |
| GEN | SC | SA | A deficit is projected primarily 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 | The County's maintenance of its workforce at historically low levels is expected to result in a positive variance to budget. | 53,373,665 | 51,514,002 | 1,859,663 |
| GEN | SS | BF | A deficit is projected primarily due to the write off of a prior year grant that we did not fully receive. | - | (574,441) | (574,441) |
| GEN | SS | BH | A surplus is projected primarily due to reimbursements for overpaid payments to direct assistance recipients owing funds back to the County. | 11,995,000 | 14,400,000 | 2,405,000 |
| 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 projected 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 | 143,535,596 | 19,446,741 |
| GEN | SS | SA | A deficit is projected 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 | 72,000,000 | (16,705,159) |
| GEN | SS | SS | A surplus is projected primarily due to lower than anticipated caseloads, reductions in non-mandated contracts and the renegotiation of certain rates for mandated services. | 73,050,000 | 70,252,000 | 2,798,000 |
| GEN | SS | TT | A deficit is projected due to a higher than estimated volume of daycare cases, daycare service rates and preventative services. | 59,273,651 | 64,160,326 | (4,886,675) |
| GEN | SS | WW | A deficit is projected primarily due to higher motel payments in the Safety Net Program as well as higher retroactive rate increases in the Foster Care Program issued by NYS. | 63,808,000 | 65,850,000 | (2,042,000) |
| GEN | SS | XX | A surplus is projected primarily due to the favorable change in the NYS Medicaid formula implemented after the adoption of the budget. | 242,763,290 | 242,172,000 | 591,290 |
| TR - COUNTY TREASURER | | | | | | |
| GEN | TR | QA | A surplus is projected due to funds derived from bond proceeds. | - | 70,000,000 | 70,000,000 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|---|------|--------|--|---------------------|----------------------|-------------------|
| GEN | TR | AA | The County's maintenance of its workforce at historically low levels and other cost-saving initiatives are projected to result in a positive variance to budget. | 2,683,259 | 2,454,953 | 228,306 |
| GEN | TR | BE | A deficit is projected due to lower than projected interest rates resulting from the continued economic downturn. | 7,127,915 | 3,127,915 | (4,000,000) |
| GEN | TR | OO | A deficit is projected due to a change in procedure in connection with the accounting treatment of Tax Certiorari payments resulting from the implementation of the NIFA control period. | - | 70,000,000 | (70,000,000) |
| TV - TRAFFIC & PARKING VIOLATIONS AGENCY | | | | | | |
| GEN | TV | AA | A surplus is projected primarily due to anticipated savings from headcount reduction initiatives. | 3,442,006 | 3,315,384 | 126,622 |
| GEN | TV | BD | A deficit is projected primarily due to a slower than budgeted implementation of the Red Light Camera Program primarily resulting from non approval from New York State for additional cameras. | 89,626,000 | 52,918,722 | (36,707,278) |
| GEN | TV | BF | A surplus is projected due to prior period disencumbrances. | - | 81,871 | 81,871 |
| GEN | TV | BI | A deficit is projected due to insufficient funding which would have been utilized to reimburse staff working on the Compu Corp Project. | 86,046 | - | (86,046) |
| GEN | TV | BW | Due to the delay in the installation of the final cameras and the non materialization in New York State 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 | A surplus is projected primarily due to a reduction in expenses associated with the non approval of additional cameras for the Red Light Camera Program from New York State. | 15,932,333 | 9,843,000 | 6,089,333 |
| GEN | TV | HH | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the expense projection for the program has been reduced. | 61,626,000 | 25,345,742 | 36,280,258 |
| YB - NASSAU COUNTY YOUTH BOARD | | | | | | |
| GEN | YB | BW | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the revenue projection for the program has been reduced. | 6,250,940 | 3,361,573 | (2,889,367) |
| GEN | YB | SA | A deficit is projected due to reduced State Aid reimbursement from New York State. | 1,168,602 | 935,000 | (233,602) |
| FB - FRINGE BENEFITS | | | | | | |
| PDD | FB | AB | A surplus is projected primarily due to lower than budgeted health insurance expense. | 108,763,657 | 107,509,341 | 1,254,316 |
| PD - POLICE DEPARTMENT | | | | | | |
| PDD | PD | OA | A surplus is projected due to use of bond proceeds for certain judgments and settlements. | - | 2,500,000 | 2,500,000 |
| PDD | PD | AC | A surplus is projected primarily due to the implementation of new Medical Treatment Guidelines that have demonstrated significant success in reducing medical costs. | 6,934,708 | 6,659,410 | 275,298 |
| PDD | PD | BD | A deficit is projected due to a lower than anticipated amount of fire alarm fines. | 1,750,000 | 1,000,000 | (750,000) |
| PDD | PD | DD | A deficit is projected due to higher than expected gasoline expenses. | 3,704,475 | 3,954,475 | (250,000) |
| PDD | PD | DF | A surplus is projected due to lower than expected Telephone expenses. | 1,395,131 | 1,145,131 | 250,000 |
| PDD | PD | OO | A deficit is projected due to higher than expected judgments and settlements. | 538,542 | 3,038,542 | (2,500,000) |
| FB - FRINGE BENEFITS | | | | | | |
| PDH | FB | AB | A surplus is projected primarily due to lower than budgeted FICA and Health Insurance expenses. | 103,205,471 | 100,771,454 | 2,434,017 |
| PD - POLICE DEPARTMENT | | | | | | |
| PDH | PD | OA | A surplus is projected due to the use of bond proceeds for certain judgments and settlements. | - | 2,500,000 | 2,500,000 |
| PDH | PD | AA | A deficit is projected primarily due to budgeted labor concessions not expected to materialize, partially offset by budgeted vacancy savings. In addition, overtime expense is expected to be over budget. | 167,707,319 | 202,841,862 | (35,134,543) |
| PDH | PD | BF | A surplus is projected due to prior period disencumbrances. | 400,000 | 133,707 | (266,293) |
| PDH | PD | BH | A deficit is projected due to lower than budgeted Ambulance Fees. | 29,832,500 | 26,732,500 | (3,100,000) |
| PDH | PD | DD | A deficit is projected due to higher than budgeted gasoline and vehicle parts expenses. | 2,704,595 | 3,604,595 | (900,000) |
| PDH | PD | DE | A surplus is projected primarily due to a County-wide mandate to reduce departmental expenditures. | 10,175,418 | 10,075,418 | 100,000 |
| PDH | PD | FA | A deficit is projected due to lower than budgeted grant-related reimbursements. | 3,664,463 | 1,064,463 | (2,600,000) |
| PDH | PD | IF | Transfer of General Fund Contingency Reserve to Police Headquarter Salaries to cover shortfall due to labor concessions not materialized. | - | 35,000,000 | 35,000,000 |
| PDH | PD | OO | A deficit is projected due to higher than expected judgments and settlements. | 256,250 | 2,756,250 | (2,500,000) |
| PDH | PD | SA | A deficit is projected due to lower than budgeted grant-related reimbursements. | 2,589,000 | 589,000 | (2,000,000) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Fund | Dept | Object | Variance Explanation | 2011 Adopted Budget | 3rd. Qtr. Projection | Fav / (Unfav) Var |
|--|------|--------|--|---------------------|----------------------|-------------------|
| BH - DEPT. OF MH, CHEM DEPEND & DSABLE SVCS | | | | | | |
| RLC | BH | HH | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the expense projection for the program has been reduced. | 10,951,750 | 4,782,762 | 6,168,988 |
| SC - SENIOR CITIZENS AFFAIRS | | | | | | |
| RLC | SC | HH | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the expense projection for the program has been reduced. | 15,412,300 | 7,412,069 | 8,000,231 |
| TV - TRAFFIC & PARKING VIOLATIONS AGENCY | | | | | | |
| RLC | TV | BW | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the revenue projection for the program has been reduced. | 61,626,000 | 25,345,742 | (36,280,258) |
| RLC | TV | HH | Due to the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the expense 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 the delay in the installation of the final cameras and the non materialization in New York State approval for additional cameras the expense projection for the program has been reduced. | 6,250,940 | 3,361,573 | 2,889,367 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Selected (AA) & Fringe Benefits (AB) Detail | | | | | |
|---|---|---------------------|--------------------|---------------------|-----------------------|
| SUBOBJ AND NAME | AATAK - TERMINAL LEAVE | | | | |
| FUND | DEPT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| FCF | FC - FIRE COMMISSION | 277,278 | 150,225 | 282,298 | (5,020) |
| FCF Total | | 277,278 | 150,225 | 282,298 | (5,020) |
| GEN | AC - DEPARTMENT OF INVESTIGATIONS | 6,770 | 6,796 | 6,796 | (26) |
| | AR - ASSESSMENT REVIEW COMMISSION | 45,342 | 44,186 | 45,342 | - |
| | AS - ASSESSMENT DEPARTMENT | 138,002 | 179,091 | 139,604 | (1,602) |
| | AT - COUNTY ATTORNEY | 370,000 | 345,079 | 405,831 | (35,831) |
| | BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS | 109,382 | 205,544 | 205,544 | (96,162) |
| | 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 | 1,058,259 | - | 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 | 119,931 | 119,931 | (71,911) |
| | CO - COUNTY COMPTROLLER | 94,311 | 114,520 | 114,520 | (20,209) |
| | CS - CIVIL SERVICE | 91,470 | 57,754 | 91,470 | - |
| | DA - DISTRICT ATTORNEY | 617,670 | 744,695 | - | 617,670 |
| | EL - BOARD OF ELECTIONS | 195,064 | 182,033 | 195,064 | - |
| | EM - EMERGENCY MANAGEMENT | 1,685 | 48,593 | 48,593 | (46,908) |
| | HE - HEALTH DEPARTMENT | 231,803 | 202,541 | 235,257 | (3,454) |
| | HI - HOUSING & INTERGOVERNMENTAL AFFAIRS | 18,369 | 18,431 | 18,369 | - |
| | HP - PHYSICALLY CHALLENGED | 71,201 | 71,728 | 71,728 | (527) |
| | IT - INFORMATION TECHNOLOGY | 372,758 | 355,751 | 372,758 | - |
| | LE - COUNTY LEGISLATURE | 57,749 | 54,154 | 77,056 | (19,307) |
| | LR - OFFICE OF LABOR RELATIONS | 37,842 | 46,097 | 37,842 | - |
| | ME - MEDICAL EXAMINER | 185,774 | 134,703 | 134,704 | 51,070 |
| | MI - MISCELLANEOUS | 1,726,000 | (280,620) | 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 | - | 31,814 | 2,186 |
| | PK - PARKS, RECREATION AND MUSEUMS | 259,569 | 417,781 | 388,984 | (129,415) |
| | 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 | 1,203,983 | - | 949,559 |
| | 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 | 157,915 | (548) |
| | SS - SOCIAL SERVICES | 262,037 | 494,775 | 272,110 | (10,073) |
| | TR - COUNTY TREASURER | 50,000 | 36,662 | 86,662 | (36,662) |
| | VS - VETERANS SERVICES AGENCY | 27,147 | 146,052 | 146,052 | (118,905) |
| | YB - NASSAU COUNTY YOUTH BOARD | 41,063 | 41,179 | 41,179 | (116) |
| GEN Total | | 8,460,887 | 7,117,470 | 6,266,891 | 2,193,996 |
| PDD | PD - POLICE DEPARTMENT | 2,000,000 | 2,988,636 | - | 2,000,000 |
| PDD Total | | 2,000,000 | 2,988,636 | - | 2,000,000 |
| PDH | PD - POLICE DEPARTMENT | 2,000,000 | 3,915,147 | - | 2,000,000 |
| PDH Total | | 2,000,000 | 3,915,147 | - | 2,000,000 |
| Grand Total | | 12,738,165 | 14,171,479 | 6,549,190 | 6,188,975 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



Selected (AA) & Fringe Benefits (AB) Detail

| | |
|-----------------|------------------|
| SUBOBJ AND NAME | AAZY8 - OVERTIME |
|-----------------|------------------|

| FUND | DEPT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
|--------------------|---|---------------------|--------------------|---------------------|-----------------------|
| FCF | FC - FIRE COMMISSION | 1,715,000 | 1,387,555 | 1,718,371 | (3,371) |
| FCF Total | | 1,715,000 | 1,387,555 | 1,718,371 | (3,371) |
| GEN | AR - ASSESSMENT REVIEW COMMISSION | 160,457 | 712 | 712 | 159,745 |
| | AS - ASSESSMENT DEPARTMENT | 42,403 | 1,896 | 42,403 | - |
| | BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS | 1,000 | - | 1,000 | - |
| | CA - OFFICE OF CONSUMER AFFAIRS | 106,799 | 32,583 | 86,799 | 20,000 |
| | CC - NC SHERIFF/CORRECTIONAL CENTER | 20,225,550 | 15,383,456 | 19,676,652 | 548,898 |
| | CF - OFFICE OF CONSTITUENT AFFAIRS | 48,003 | 67,398 | 98,003 | (50,000) |
| | CL - COUNTY CLERK | 65,000 | - | 65,000 | - |
| | CO - COUNTY COMPTROLLER | 12,668 | - | 12,668 | - |
| | CS - CIVIL SERVICE | 20,342 | 6,419 | 20,342 | - |
| | DA - DISTRICT ATTORNEY | 700,000 | 576,925 | 700,000 | - |
| | EL - BOARD OF ELECTIONS | 33,781 | (80) | 33,781 | - |
| | HE - HEALTH DEPARTMENT | 239,200 | 272,301 | 298,301 | (59,101) |
| | HR - COMMISSION ON HUMAN RIGHTS | - | 44 | - | - |
| | IT - INFORMATION TECHNOLOGY | 63,000 | 38,542 | 63,000 | - |
| | ME - MEDICAL EXAMINER | 32,936 | 45,452 | 67,835 | (34,899) |
| | PA - PUBLIC ADMINISTRATOR | 7,612 | 537 | 7,612 | - |
| | PB - PROBATION | 325,000 | 114,479 | 326,365 | (1,365) |
| | PK - PARKS, RECREATION AND MUSEUMS | 207,000 | 177,521 | 207,000 | - |
| | PL - PLANNING | 6,148 | 7,608 | 7,608 | (1,460) |
| | PR - PURCHASING DEPARTMENT | 1,689 | - | 1,689 | - |
| | PW - PUBLIC WORKS DEPARTMENT | 1,055,964 | 2,094,287 | 3,294,287 | (2,238,323) |
| | RE - OFFICE OF REAL ESTATE SERVICES | 28,943 | 12,027 | 28,943 | - |
| | RM - RECORDS MANAGEMENT | 4,000 | - | 4,000 | - |
| | SC - SENIOR CITIZENS AFFAIRS | 994 | - | 994 | - |
| | SS - SOCIAL SERVICES | 1,315,265 | 898,171 | 1,315,265 | - |
| | TR - COUNTY TREASURER | 51,265 | 10,794 | 36,969 | 14,296 |
| | TV - TRAFFIC & PARKING VIOLATIONS AGENCY | 152,012 | 126,979 | 142,012 | 10,000 |
| GEN Total | | 24,907,031 | 19,868,052 | 26,539,240 | (1,632,209) |
| PDD | PD - POLICE DEPARTMENT | 19,000,000 | 16,111,019 | 25,000,000 | (6,000,000) |
| PDD Total | | 19,000,000 | 16,111,019 | 25,000,000 | (6,000,000) |
| PDH | PD - POLICE DEPARTMENT | 20,000,000 | 13,501,773 | 23,000,000 | (3,000,000) |
| PDH Total | | 20,000,000 | 13,501,773 | 23,000,000 | (3,000,000) |
| Grand Total | | 65,622,031 | 50,868,398 | 76,257,611 | (10,635,580) |

FISCAL 2011 THIRD 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 | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| PDD | FB - FRINGE BENEFIT | 32,505,099 | 32,746,118 | 32,404,000 | 101,099 |
| PDD Total | | 32,505,099 | 32,746,118 | 32,404,000 | 101,099 |
| PDH | FB - FRINGE BENEFIT | 23,841,579 | 23,027,274 | 23,403,000 | 438,579 |
| PDH Total | | 23,841,579 | 23,027,274 | 23,403,000 | 438,579 |
| Grand Total | | 56,346,678 | 55,773,391 | 55,807,000 | 539,678 |

FISCAL 2011 THIRD 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 | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| FCF | FB - FRINGE BENEFIT | 1,049,736 | 1,009,171 | 1,029,000 | 20,736 |
| FCF Total | | 1,049,736 | 1,009,171 | 1,029,000 | 20,736 |
| GEN | FB - FRINGE BENEFIT | 44,701,662 | 42,221,534 | 44,807,000 | (105,338) |
| GEN Total | | 44,701,662 | 42,221,534 | 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 | 50,331,694 | 51,963,000 | 39,901 |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



| Selected (AA) & Fringe Benefits (AB) Detail | | | | | |
|---|--------------------------|---------------------|--------------------|---------------------|-----------------------|
| SUBOBJ AND NAME | AB14F - HEALTH INSURANCE | | | | |
| FUND | DEPT AND NAME | 2011 Adopted Budget | Current Obligation | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| FCF | FB - FRINGE BENEFIT | 1,551,684 | 1,019,758 | 1,378,000 | 173,684 |
| FCF Total | | 1,551,684 | 1,019,758 | 1,378,000 | 173,684 |
| GEN | CT - COURTS | 190,691 | 36,713 | 190,691 | - |
| | FB - FRINGE BENEFIT | 68,823,323 | 49,956,059 | 69,576,000 | (752,677) |
| | MI - MISCELLANEOUS | - | 8,327 | 8,000 | (8,000) |
| GEN Total | | 69,014,014 | 50,001,100 | 69,774,691 | (760,677) |
| PDD | FB - FRINGE BENEFIT | 31,796,945 | 23,109,466 | 30,724,000 | 1,072,945 |
| PDD Total | | 31,796,945 | 23,109,466 | 30,724,000 | 1,072,945 |
| PDH | FB - FRINGE BENEFIT | 24,065,526 | 17,455,195 | 23,245,000 | 820,526 |
| PDH Total | | 24,065,526 | 17,455,195 | 23,245,000 | 820,526 |
| Grand Total | | 126,428,169 | 91,585,518 | 125,121,691 | 1,306,478 |

FISCAL 2011 THIRD 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 | 3rd Qtr. Projection | Fav/ (Unfav) Variance |
| FCF | FB - FRINGE BENEFIT | 617,216 | 618,094 | 832,000 | (214,784) |
| FCF Total | | 617,216 | 618,094 | 832,000 | (214,784) |
| GEN | CT - COURTS | 1,638,217 | 1,077,855 | 1,415,000 | 223,217 |
| | FB - FRINGE BENEFIT | 44,803,939 | 34,431,699 | 45,813,000 | (1,009,061) |
| | MI - MISCELLANEOUS | 19,997,662 | 117,572 | 19,639,000 | 358,662 |
| GEN Total | | 66,439,818 | 35,627,127 | 66,867,000 | (427,182) |
| PDD | FB - FRINGE BENEFIT | 23,711,014 | 17,862,868 | 23,763,000 | (51,986) |
| PDD Total | | 23,711,014 | 17,862,868 | 23,763,000 | (51,986) |
| PDH | FB - FRINGE BENEFIT | 32,048,119 | 24,303,250 | 32,315,000 | (266,881) |
| PDH Total | | 32,048,119 | 24,303,250 | 32,315,000 | (266,881) |
| Grand Total | | 122,816,167 | 78,411,338 | 123,777,000 | (960,833) |

KEY PERFORMANCE INDICATORS

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

| Department | On-Board 1/1/2011 | FY 2011 Budget | On Board 9/30/2011 | Variance 9/30/11 vs. Budget 2011 | Change from 1/1/2011 |
|--|----------------------|-------------------|-----------------------|--|----------------------------|
| Assessment | 212 | 216 | 169 | (47) | (43) |
| Assessment Review Commission | 43 | 43 | 31 | (12) | (12) |
| Behavioral Services | 64 | 62 | 51 | (11) | (13) |
| CF - Constituent Affairs | 11 | 14 | 13 | (1) | 2 |
| CF - Printing, Mail & Graphics | 30 | 30 | 30 | 0 | 0 |
| Civil Service | 55 | 55 | 56 | 1 | 1 |
| Consumer Affairs | 32 | 33 | 32 | (1) | 0 |
| Coord. Agency for Spanish Americans | 4 | 4 | 5 | 1 | 1 |
| Correctional Center/Sheriff | 1,188 | 1,235 | 1,207 | (28) | 19 |
| County Attorney | 124 | 135 | 112 | (23) | (12) |
| County Clerk | 102 | 103 | 96 | (7) | (6) |
| County Comptroller | 75 | 88 | 73 | (15) | (2) |
| County Executive | 21 | 26 | 21 | (5) | 0 |
| District Attorney | 366 | 369 | 361 | (8) | (5) |
| Elections | 131 | 129 | 143 | 14 | 12 |
| Emergency Management | 8 | 7 | 7 | 0 | (1) |
| Fire Commission | 89 | 107 | 96 | (11) | 7 |
| Health | 198 | 210 | 200 | (10) | 2 |
| 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 | 73 | (48) | (41) |
| Labor Relations | 5 | 5 | 5 | 0 | 0 |
| Legislature | 85 | 95 | 82 | (13) | (3) |
| Medical Examiner | 48 | 53 | 56 | 3 | 8 |
| Minority Affairs | 6 | 6 | 6 | 0 | 0 |
| Office of Management and Budget | 27 | 27 | 27 | 0 | 0 |
| Physically Challenged | 4 | 4 | 5 | 1 | 1 |
| Planning | 22 | 22 | 22 | 0 | 0 |
| Police District | 1,683 | 1,680 | 1,659 | (21) | (24) |
| Police Headquarters | 1,530 | 1,626 | 1,536 | (90) | 6 |
| Probation | 207 | 216 | 206 | (10) | (1) |
| Public Administrator | 7 | 7 | 6 | (1) | (1) |
| Public Works / Traffic Safety | 503 | 526 | 452 | (74) | (51) |
| Purchasing | 16 | 17 | 16 | (1) | 0 |
| Real Estate Services | 7 | 7 | 8 | 1 | 1 |
| Records Management | 13 | 12 | 12 | 0 | (1) |
| Recreation, Parks and Museums | 146 | 148 | 173 | 25 | 27 |
| Senior Citizens Affairs | 30 | 34 | 27 | (7) | (3) |
| Social Services | 790 | 820 | 780 | (40) | (10) |
| Traffic and Parking Violations Agency | 45 | 47 | 46 | (1) | 1 |
| Treasurer | 35 | 37 | 34 | (3) | (1) |
| Veterans Services | 7 | 8 | 3 | (5) | (4) |
| Youth Board | 4 | 5 | 4 | (1) | 0 |
| Sub-Total Full-Time Employees | 8,108 | 8,410 | 7,960 | (450) | (148) |
| Contract Employees | 57 | 83 | 45 | (38) | (12) |
| Major Operating Funds Sub-Total | 8,165 | 8,493 | 8,005 | (488) | (160) |
| Sewer Districts | 248 | 294 | 277 | (17) | 29 |
| Grand Total F/T Employees | 8,413 | 8,787 | 8,282 | (505) | (131) |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

| Department | CSEA | DAI | IPBA | PBA | SHOA | SOA | Total Union | BOARD MEMBER | ELECTED OFFICIAL | ORDINANCE | Total Non | Grand Total | CONTRACT EMPLOYEE |
|--|--------------|------------|-----------|--------------|--------------|------------|--------------------|--------------|------------------|------------|--------------------|--------------------|-------------------|
| | | | | | | | On-Board 9/30/2011 | | | | On-Board 9/30/2011 | On-Board 9/30/2011 | |
| Assessment | 163 | | | | | | 163 | | | 6 | 6 | 169 | |
| Assessment Review Commission | 23 | | | | | | 23 | 4 | | 4 | 8 | 31 | |
| Behavioral Services | 50 | | | | | | 50 | | | 1 | 1 | 51 | 5 |
| CF - Constituent Affairs | | | | | | | - | | | 13 | 13 | 13 | |
| CF - Printing, Mail & Graphics | 30 | | | | | | 30 | | | - | - | 30 | |
| Civil Service | 46 | | | | | | 46 | 3 | | 7 | 10 | 56 | |
| Consumer Affairs | 30 | | | | | | 30 | | | 2 | 2 | 32 | |
| Coord. Agency for Spanish Americans | | | | | | | | | | 5 | 5 | 5 | |
| Correctional Center | 169 | | | | 1,035 | | 1,204 | | | 3 | 3 | 1,207 | |
| County Attorney | 35 | | | | | | 35 | | | 77 | 77 | 112 | |
| County Clerk | 89 | | | | | | 89 | | 1 | 6 | 7 | 96 | |
| County Comptroller | 61 | | | | | | 61 | | 1 | 11 | 12 | 73 | |
| County Executive | | | | | | | - | | 1 | 20 | 21 | 21 | |
| District Attorney | 137 | | 42 | | | | 179 | | 1 | 181 | 182 | 361 | |
| Elections | 111 | | | | | | 111 | | | 32 | 32 | 143 | |
| Emergency Management | 2 | | | | | | 2 | | | 5 | 5 | 7 | |
| Fire Commission | 96 | | | | | | 96 | | | - | - | 96 | |
| Health | 197 | | | | | | 197 | | | 3 | 3 | 200 | |
| Housing & Intergovernmental Affairs | | | | | | | - | | | 2 | 2 | 2 | |
| Human Resources | | | | | | | - | | | 9 | 9 | 9 | |
| Human Rights Commission | 6 | | | | | | 6 | | | 2 | 2 | 8 | |
| Information Technology | 68 | | | | | | 68 | | | 5 | 5 | 73 | |
| Labor Relations | | | | | | | - | | | 5 | 5 | 5 | |
| Legislature | - | | | | | | - | | 19 | 63 | 82 | 82 | |
| Medical Examiner | 53 | | | | | | 53 | | | 3 | 3 | 56 | |
| Minority Affairs | | | | | | | - | | | 6 | 6 | 6 | |
| Office of Management and Budget | | | | | | | - | | | 27 | 27 | 27 | |
| Physically Challenged | | | | | | | - | | | 5 | 5 | 5 | |
| Planning | 20 | | | | | | 20 | | | 2 | 2 | 22 | |
| Police District | 93 | | | 1,370 | | 195 | 1,658 | | | 1 | 1 | 1,659 | |
| Police Headquarters | 704 | 371 | | 288 | | 165 | 1,528 | | | 8 | 8 | 1,536 | |
| Probation | 205 | | | | | | 205 | | | 1 | 1 | 206 | |
| Public Administrator | 5 | | | | | | 5 | | | 1 | 1 | 6 | |
| Public Works | 447 | | | | | | 447 | | | 5 | 5 | 452 | |
| Purchasing | 15 | | | | | | 15 | | | 1 | 1 | 16 | |
| Real Estate Services | 5 | | | | | | 5 | | | 3 | 3 | 8 | |
| Records Management | 12 | | | | | | 12 | | | - | - | 12 | |
| Recreation, Parks and Museums | 167 | | | | | | 167 | | | 6 | 6 | 173 | |
| Senior Citizens Affairs | 26 | | | | | | 26 | | | 1 | 1 | 27 | 3 |
| Social Services | 770 | | | | | | 770 | | | 10 | 10 | 780 | 29 |
| Traffic and Parking Violations Agency | 43 | | | | | | 43 | | | 3 | 3 | 46 | |
| Treasurer | 31 | | | | | | 31 | | | 3 | 3 | 34 | |
| Veterans Services | 2 | | | | | | 2 | | | 1 | 1 | 3 | |
| Youth Board | 3 | | | | | | 3 | | | 1 | 1 | 4 | 8 |
| Sub-Total Full-Time Employees | 3,914 | 371 | 42 | 1,658 | 1,035 | 360 | 7,380 | 7 | 23 | 550 | 580 | 7,960 | 45 |
| Contract Employees | | | | | | | | | | | | 45 | 45 |
| Major Operating Funds Sub-Total | 3,914 | 371 | 42 | 1,658 | 1,035 | 360 | 7,380 | 7 | 23 | 550 | 580 | 8,005 | |
| Sewer Districts | 276 | | | | | | 276 | | | 1 | 1 | 277 | |
| Grand Total F/T Employees | 4,190 | 371 | 42 | 1,658 | 1,035 | 360 | 7,656 | 7 | 23 | 551 | 581 | 8,282 | - |

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Overtime Spending

| Year-to-Date September 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 | 1,896 | 1,546 | (350) | 42,403 | 40,507 |
| Behavioral Health | - | 284 | 284 | 1,000 | 1,000 |
| Consumer Affairs | 32,583 | 28,251 | (4,332) | 106,799 | 74,216 |
| Correctional Ctr/Sheriff | 15,383,457 | 14,337,724 | (1,045,733) | 20,225,550 | 4,842,093 |
| Constituent Affairs | 67,400 | 34,179 | (33,221) | 48,003 | (19,397) |
| County Clerk | - | - | - | 65,000 | 65,000 |
| County Comptroller | - | - | - | 12,668 | 12,668 |
| Civil Service | 6,419 | 7,519 | 1,100 | 20,342 | 13,923 |
| District Attorney | 576,926 | 590,279 | 13,353 | 700,000 | 123,074 |
| Elections | (80) | 4,469 | 4,549 | 33,781 | 33,861 |
| Fringe Benefits | - | (569) | (569) | - | - |
| Health | 272,302 | 177,705 | (94,597) | 239,200 | (33,102) |
| Human Rights | 44 | 472 | 428 | - | (44) |
| Information Technology | 38,541 | 29,678 | (8,863) | 63,000 | 24,459 |
| Medical Examiner | 45,452 | 10,535 | (34,917) | 32,936 | (12,516) |
| Public Administrator | 536 | 1,084 | 548 | 7,612 | 7,076 |
| Probation | 114,479 | 105,690 | (8,789) | 325,000 | 210,521 |
| Recreation & Parks | 177,521 | 125,730 | (51,791) | 207,000 | 29,479 |
| Planning | 7,608 | 3,849 | (3,759) | 6,148 | (1,460) |
| Purchasing | - | - | - | 1,689 | 1,689 |
| Public Works | 2,094,288 | 1,409,054 | (685,234) | 1,055,964 | (1,038,324) |
| Real Estate | 12,026 | 13,959 | 1,933 | 28,943 | 16,917 |
| Records Management | - | - | - | 4,000 | 4,000 |
| Senior Citizens | - | 797 | 797 | 994 | 994 |
| Social Services | 898,171 | 795,645 | (102,526) | 1,315,265 | 417,094 |
| Treasurer | 10,795 | 1,198 | (9,597) | 51,265 | 40,470 |
| TPVA | 126,978 | 110,351 | (16,627) | 152,012 | 25,034 |
| Total General Fund | 19,868,053 | 17,789,429 | (2,078,624) | 24,907,031 | 5,038,978 |
| Police District | 16,111,018 | 14,018,749 | (2,092,269) | 19,000,000 | 2,888,982 |
| Police HQ | 13,501,773 | 10,820,173 | (2,681,600) | 20,000,000 | 6,498,227 |
| Fire Commission | 1,387,554 | 1,207,734 | (179,820) | 1,715,000 | 327,446 |
| Subtotal - 5 Major Funds | 50,868,398 | 43,836,085 | (7,032,313) | 65,622,031 | 14,753,633 |
| Sewer Districts | 1,906,507 | 1,099,294 | (807,213) | 1,725,000 | (181,507) |
| Grand Total | 52,774,905 | 44,935,379 | (7,839,526) | 67,347,031 | 14,572,126 |

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

*Actuals reflect NIFS Third Quarter.

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

| Year-to-Date September Overtime Hours | | | |
|---------------------------------------|----------------|----------------|----------------------|
| Departments | 2011 | 2010 | *YTD Actual Variance |
| Assessment | 25 | 140 | (115) |
| Assessment Review | 4 | 0 | 4 |
| Behavioral Health | 0 | 4 | (4) |
| Board of Elections | 107 | 4 | 104 |
| Civil Service | 79 | 154 | (75) |
| Constituent Affairs | 1,268 | 929 | 339 |
| Consumer Affairs | 653 | 623 | 31 |
| Correctional Center | 255,552 | 265,683 | (10,131) |
| District Attorney | 9,918 | 12,458 | (2,541) |
| Fire Commission | 26,025 | 27,094 | (1,070) |
| Health | 3,489 | 3,827 | (338) |
| Human Rights Commission | 0 | 17 | (17) |
| Information Technology | 597 | 706 | (110) |
| Legislature | 99 | 20 | 79 |
| Medical Examiner | 457 | 240 | 217 |
| Police District | 212,999 | 195,858 | 17,141 |
| Police Headquarters | 181,217 | 159,108 | 22,109 |
| Probation | 2,956 | 3,809 | (854) |
| Public Administrator | 10 | 26 | (16) |
| Public Works | 40,420 | 29,532 | 10,888 |
| Real Estate | 199 | 286 | (87) |
| Recreation, Parks and Museums | 4,566 | 1,997 | 2,569 |
| Senior Citizens | 0 | 20 | (20) |
| Sheriff | 12,671 | 12,383 | 288 |
| Social Services | 12,655 | 13,502 | (846) |
| Traffic and Parking Violations Agency | 3,185 | 3,385 | (200) |
| Treasurer | 144 | 102 | 42 |
| Veteran Services | 0 | 15 | (15) |
| Sub-Total | 769,294 | 731,919 | 37,374 |
| Sewer & Water Supply | 43,479 | 30,782 | 12,697 |
| Sub-Total | 43,479 | 30,782 | 12,697 |
| Grand Total | 812,773 | 762,701 | 50,071 |

Data Source: BIRT Performance Scorecard Report as of October 11, 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 THIRD QUARTER FINANCIAL REPORT

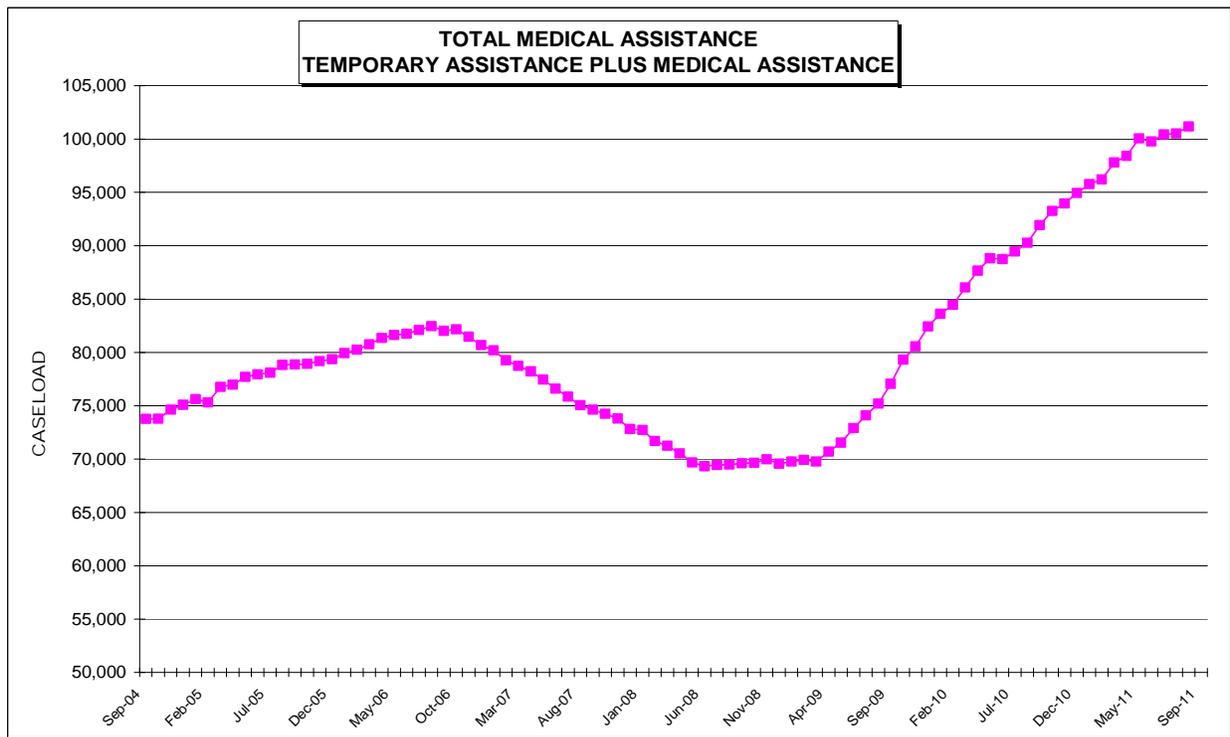
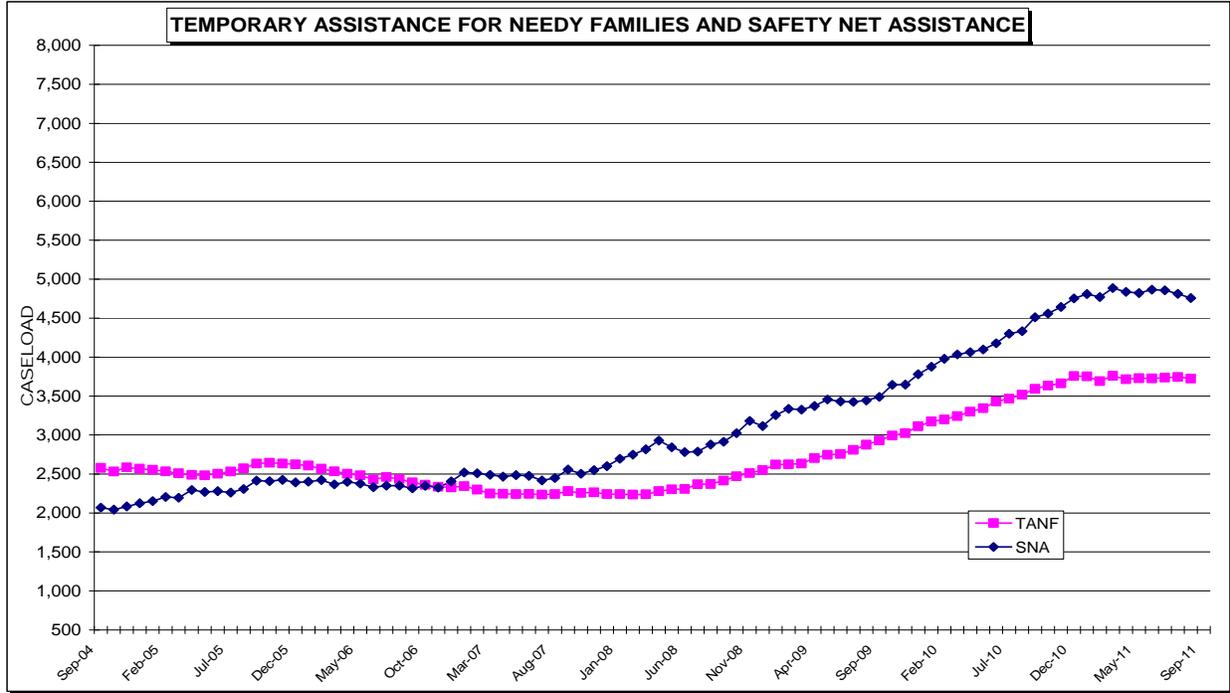


KPI REPORT 5: Utilities

| UTILITIES REPORT: September 2011 | | | | | | | |
|---|-----------------------|-----------------|---------------------------------|------------------------------|------------------------|------------------------|---------------------------------------|
| Department | Description | Sub-Object Code | YTD Actual September 2011 | YTD Actual September 2010 | YTD Actual Variance | 2011 Adopted Budget | Remaining Amount to 2011 Budget |
| Public Works (General Fund) | | | | | | | |
| | Water | 55W | 716,205 | 553,554 | 162,651 | 1,127,633 | 411,428 |
| | Fuel | 550 | 1,422,000 | 1,070,200 | 351,800 | 1,460,101 | 38,101 |
| | Light, Power | 551 | 13,925,065 | 15,406,001 | (1,480,936) | 13,991,859 | 66,794 |
| | Telephone | 552 | - | - | - | 1,625 | - |
| | Natural Gas | 553 | 2,063,490 | 1,639,818 | 423,672 | 2,261,926 | 198,436 |
| | Thermal Energy | 555 | 7,257,952 | 6,932,141 | 325,811 | 7,257,952 | - |
| | Energy Conservation | 560 | 4,390,635 | 1,094,340 | 3,296,295 | 1,300,800 | (3,089,835) |
| | TOTAL | | 29,775,347 | 26,696,054 | 3,079,293 | 27,401,896 | (2,373,451) |
| Correctional Center | | | | | | | |
| | Water | 55W | 160,432 | 174,020 | (13,588) | 214,830 | 54,398 |
| | Fuel | 550 | 19,181 | 30,194 | (11,013) | 67,730 | 48,549 |
| | Light, Power | 551 | 182,953 | 108,280 | 74,673 | 262,860 | 79,907 |
| | TOTAL | | 362,566 | 312,494 | 50,072 | 545,420 | 182,854 |
| Police Department District (PDD) | | | | | | | |
| | Water | 55W | 22,375 | 25,244 | (2,869) | 43,000 | 20,625 |
| | Fuel | 550 | 274,218 | 186,420 | 87,798 | 353,200 | 78,982 |
| | Light, Power | 551 | 395,522 | 491,833 | (96,311) | 531,000 | 135,478 |
| | Telephone | 552 | 218,633 | 169,671 | 48,962 | 467,931 | 249,298 |
| | TOTAL | | 910,748 | 873,168 | 37,580 | 1,395,131 | 484,383 |
| Police Department Headquarters (PDH) | | | | | | | |
| | Cellular Phone | 531 | 1,000 | - | 1,000 | - | (1,000) |
| | Water | 55W | 1,069 | 1,047 | 22 | - | (1,069) |
| | Fuel | 550 | 30,101 | 2,000 | 28,101 | - | (30,101) |
| | Light, Power | 551 | - | (1,000) | 1,000 | - | - |
| | Telephone | 552 | 1,554,687 | 1,888,373 | (333,686) | 2,433,440 | 878,753 |
| | TOTAL | | 1,586,857 | 1,890,420 | (303,563) | 2,433,440 | 846,583 |
| Information Technology | | | | | | | |
| | Cellular Phone | 531 | 531,237 | 382,874 | 148,363 | 657,535 | 126,298 |
| | Light, Power | 551 | - | 15,561 | (15,561) | - | - |
| | Telephone | 552 | 2,445,797 | 3,010,988 | (565,191) | 3,802,285 | 1,356,488 |
| | TOTAL | | 2,977,034 | 3,409,423 | (432,389) | 4,459,820 | 1,482,786 |
| Social Services | | | | | | | |
| | Fuel | 550 | - | 346 | (346) | - | - |
| | Light, Power | 551 | - | - | - | 400 | 400 |
| | TOTAL | | - | 346 | (346) | 400 | 400 |
| Major Operating Funds Departments Totals | | | | | | | |
| | Water | 55W | 900,081 | 753,865 | 146,216 | 1,385,463 | 485,382 |
| | Cellular Phone | 531 | 532,237 | 382,874 | 149,363 | 657,535 | 125,298 |
| | Fuel | 550 | 1,745,500 | 1,289,160 | 456,340 | 1,881,031 | 135,531 |
| | Light, Power | 551 | 14,503,540 | 16,020,675 | (1,517,135) | 14,786,119 | 282,579 |
| | Telephone | 552 | 4,219,117 | 5,069,032 | (849,915) | 6,705,281 | 2,486,164 |
| | Natural Gas | 553 | 2,063,490 | 1,639,818 | 423,672 | 2,261,926 | 198,436 |
| | Thermal Energy | 555 | 7,257,952 | 6,932,141 | 325,811 | 7,257,952 | - |
| | Energy Conservation | 560 | 4,390,635 | 1,094,340 | 3,296,295 | 1,300,800 | (3,089,835) |
| | TOTAL | | 35,612,552 | 33,181,905 | 2,430,647 | 36,236,107 | 623,555 |
| Sewer & Storm Water Resources District (SSWRD) | | | | | | | |
| | Water | 55W | 904,672 | 804,152 | 100,520 | 1,716,306 | 811,634 |
| | Fuel | 550 | 500,000 | - | 500,000 | 695,457 | 195,457 |
| | Light, Power | 551 | 516,630 | 550,652 | (34,022) | 889,615 | 372,985 |
| | Telephone | 552 | - | - | - | 13,218 | 13,218 |
| | Natural Gas | 553 | 5,180,173 | 6,946,240 | (1,766,067) | 10,140,000 | 4,959,827 |
| | N DEC Heating/Cooling | 554 | 5,202 | - | 5,202 | - | (5,202) |
| | TOTAL | | 7,106,677 | 8,301,044 | (1,194,367) | 13,454,596 | 6,347,919 |
| County Total (Major Operating Funds and SSWRD) | | | | | | | |
| | Water | 55W | 1,804,753 | 1,558,017 | 246,736 | 3,101,769 | 1,297,016 |
| | Cellular Phone | 531 | 532,237 | 382,874 | 149,363 | 657,535 | 125,298 |
| | Fuel | 550 | 2,245,500 | 1,289,160 | 956,340 | 2,576,488 | 330,988 |
| | Light, Power | 551 | 15,020,170 | 16,571,327 | (1,551,157) | 15,675,734 | 655,564 |
| | Telephone | 552 | 4,219,117 | 5,069,032 | (849,915) | 6,718,499 | 2,499,382 |
| | Natural Gas | 553 | 7,243,663 | 8,586,058 | (1,342,395) | 12,401,926 | 5,158,263 |
| | N DEC Heating/Cooling | 554 | 5,202 | - | 5,202 | - | (5,202) |
| | Thermal Energy | 555 | 7,257,952 | 6,932,141 | 325,811 | 7,257,952 | - |
| | Energy Conservation | 560 | 4,390,635 | 1,094,340 | 3,296,295 | 1,300,800 | (3,089,835) |
| | TOTAL | | 42,719,229 | 41,482,949 | 1,236,280 | 49,690,703 | 6,971,474 |

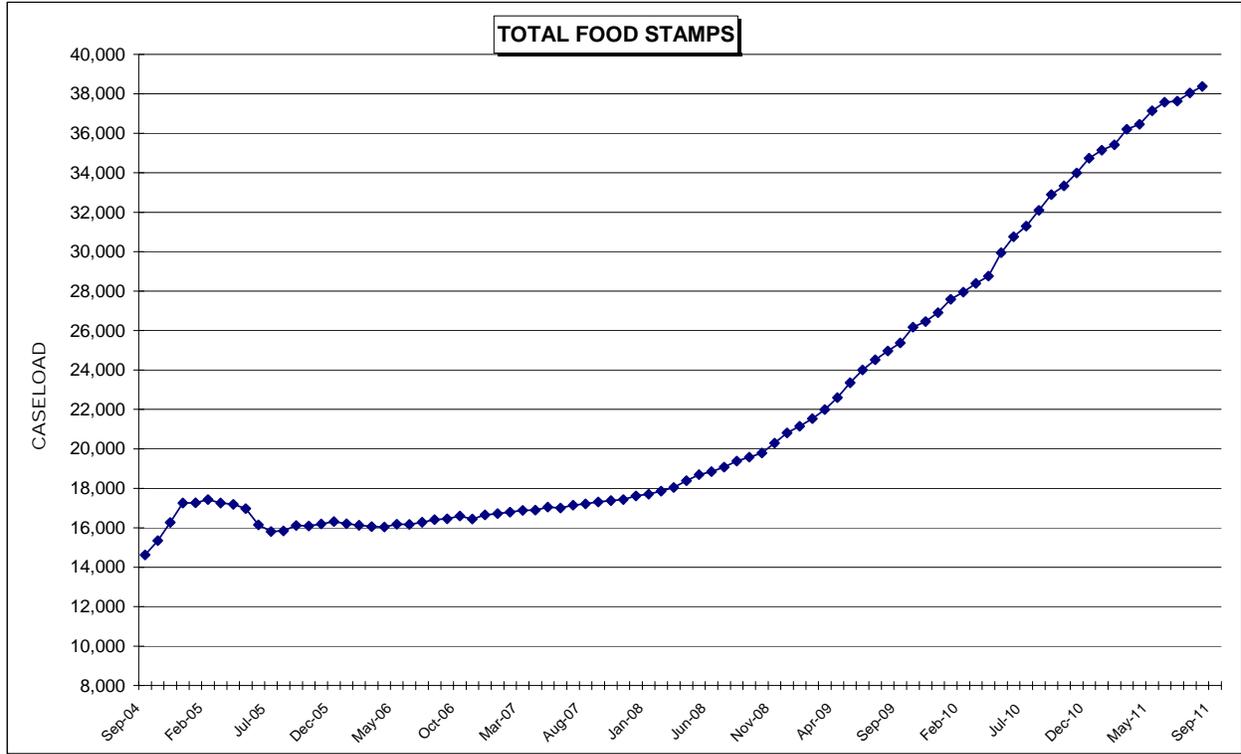


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

September Inmate Population

| | Sep-07 | Sep-08 | Sep-09 | Sep-10 | Sep-11 |
|------------------------|--------------|--------------|--------------|--------------|--------------|
| County Population | 1,503 | 1,498 | 1,419 | 1,476 | 1,341 |
| Suffolk Population | - | - | - | - | 101 |
| State-Ready Population | 11 | 10 | 6 | 9 | 11 |
| Federal Population | 178 | 136 | 135 | 136 | 134 |
| Parole Violators | 27 | 16 | 27 | 25 | 14 |
| TOTAL | 1,719 | 1,660 | 1,587 | 1,646 | 1,601 |

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 September 30, 2011 | | |
|---|-------------------|-------------------|
| Expense | YTD Actuals | |
| | Sep-11 | Sep-10 |
| Salary | 8,027,758 | 9,473,460 |
| Fringe Benefits | 5,961,935 | 3,795,351 |
| General and Administrative Expenses | 9,169,904 | 8,678,159 |
| Bond Principal | 1,091,250 | 1,091,250 |
| Expense Total | 24,250,848 | 23,038,220 |
| Revenue | | |
| Net Retained Commission | 22,040,336 | 20,956,170 |
| Other income | 1,612,847 | 1,514,823 |
| Revenue Total | 23,653,183 | 22,470,993 |
| Net Profit | (597,665) | (567,227) |

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.

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

MTM Valuation Report as of 09/30/2011

| 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 | (\$11,269,313.16) |
| Series 2004C Goldman 7-Day Fri | 3.1460% | 11/15/2024 | \$72,500,000.00 | (\$11,276,399.07) |
| Series 2004D Goldman 28-Day | 3.0020% | 11/15/2016 | \$80,000,000.00 | (\$7,295,837.63) |
| Series 2004E UBS 7-Day Tues | 3.1460% | 11/15/2024 | \$72,500,000.00 | (\$11,269,313.16) |
| Series 2004F UBS 7-Day Fri | 3.1460% | 11/15/2024 | \$72,500,000.00 | (\$11,276,399.07) |
| Series 2004G UBS 35-Day | 3.0030% | 11/15/2016 | \$80,000,000.00 | (\$7,322,447.37) |
| Series 2004I Goldman 7-Day Wed | 3.4320% | 11/15/2025 | \$50,000,000.00 | (\$9,752,740.43) |
| Series 2004K Morgan Stanley 7-Day Wed | 3.4320% | 11/15/2025 | \$50,000,000.00 | (\$9,752,740.43) |
| Series 2004J UBS 7-Day Wed | 3.4320% | 11/15/2025 | \$50,000,000.00 | (\$9,752,740.43) |
| Total | | | | (\$88,967,930.75) |

Nassau Health Care Corporation

MTM Valuation Report as of 09/30/2011

| Associated Bonds | Client Pays | Maturity Date | Initial Notional | MTM Value |
|------------------|-------------|---------------|------------------|--------------------------|
| Series 2004 C1 | 3.4570% | 8/1/2029 | \$73,356,666.00 | (\$14,312,267.60) |
| Series 2004 C2 | 3.4570% | 8/1/2029 | \$73,126,667.00 | (\$14,273,324.92) |
| Series 2004 C3 | 3.4570% | 8/1/2029 | \$73,126,667.00 | (\$14,273,364.09) |
| Series 2004 A | 4.6100% | 8/1/2012 | \$25,675,000.00 | (\$998,640.33) |
| Total | | | | (\$43,857,596.94) |

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 | 100,042 |
| Commercial | 18,606 |
| Total Appealed | 118,648 |

Parcels Reduced on Assessment Roll

| | |
|----------------------|---------------|
| Residential | 69,522 |
| Commercial | 10,699 |
| Total Reduced | 80,221 |

Our joint conference program with the County Attorney is still in effect, has been quite successful in increasing the commercial case settlements and will continue through the end of the year. Also ADAPT, the County's multi department Tax Cert case management system, will facilitate in the sharing of information between all relevant departments as necessary and is expected to be in full effect by November 2011.

FISCAL 2011 THIRD QUARTER FINANCIAL REPORT

