

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending March 31, 2010

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

Office of Management and Budget

Office of the County Executive

May 1, 2010

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TABLE OF CONTENTS

Executive Summary	1
Variances – 2010 Adopted Budget vs. 1 st Qtr 2010 Projection	6
Fund and Department Detail	
Major Funds Summary and Detail	9
Department Detail	15
Departmental Variance Explanations	63
Selected Salary and Fringe Benefit Detail	66
Economic Activity Report	73
Key Performance Indicators	
Full-Time & Contract Staffing	77
Full-Time Staffing by Union	78
Overtime Spending	79
Overtime Hours	80
Utilities Spending	81
DSS Caseloads	82
Correctional Center Inmate Census	84
Nassau Regional Off-Track Betting Corporation	85
Outstanding Interest Rate Swaps	86
Tax Certiorari Report	87

EXECUTIVE SUMMARY

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



OVERVIEW

The Office of Management and Budget is pleased to issue the Fiscal 2010 First Quarter Financial Report. Before additional MYP gap closing actions the results reflect a projected deficit of \$30.8 million for Fiscal Year ending December 31, 2010. First quarter projections include the use of \$25 million in bond proceeds to pay tax certiorari refunds.

To offset or mitigate the projected loss, the Mangano Administration will be implementing a series of initiatives to help reduce the gap including but not limited to the following:

- Offering an early retirement incentive to reduce labor costs;
- Negotiating with the respective collective bargaining units to obtain concessions on previously agreed to contractual increases and incentives to reduce labor costs;
- Actively reviewing and restricting expenses and contracts on an ongoing basis;
- Explore the use of private/public partnerships to reduce Nassau County's expenses on non-county related services.

The Administration will continually strive for a smaller, smarter government while providing the highest quality of service to its constituents.



EXPENDITURE RESULTS

Salaries

The 2010 projected salaries for the five major funds is \$836.4 million which includes \$674.6 million for base wages, \$63.7 million for overtime of which \$38.5 million is for Police and \$19.4 million is for the Correctional Center, \$21 million for termination pay of which \$12.6 million is for Police and the balance is for other salary items such as longevity, differential pay, and holiday pay.

Base Wages: As of March 31 2010, there were 8,406 full-time and 80 contract employees on-board, which represents 406 fewer positions than the 2010 Adopted Budget of 8,892 (8,809 full-time employees and 83 contract employees). The surplus in salary expenditures is primarily attributable to vacancies in budgeted staffing.

Overtime: The Police Department's 2010 Adopted Budget provides \$32 million in overtime funding. Through March 2010, the department incurred \$2.7 million in overtime expense. The Fiscal 2010 overtime expense is \$400,000. Through March 2010, the total number of non-grant sworn overtime hours is 112,212 including overtime hours reimbursed by other county departments. Management is working with PD to control overtime.

The Correctional Center's Fiscal 2010 Adopted Budget provides for \$15.4 million in overtime expense for correctional officers. As of YTD March, the Correctional Center overtime expense is \$3 million. The number of overtime hours incurred in the Correctional Center through March 2010 was 13,947.

Employee Benefits

The 2010 Adopted Budget for employee benefits of \$413.0 million includes a wide variety of expenses including pensions, employee and retiree health insurance, and workers compensation. The budget for pensions and health insurance represents by far the largest portion of employee benefits at \$309 million. Pension and health insurance expenditures are projected to be \$315.2 million, which results in a \$6.2 million deficit when compared with the adopted 2010 budget. The projected increase in health insurance rates between the projection and 2010's adopted budget for active employees as well as retirees are 3.2% and 1.7%, respectively. The Worker's compensation expense portion of employee benefits is projected to be \$23.8 million for 2010. This is an 8.2% increase from year end 2009 actual. This increase is primarily related to new guidelines issued by the New York State Workers Compensation Board, which reduce the amount of time in which workers compensation awards must be granted, and continued increases in indemnity rates of 23% as of July 1, 2010. Risk Management continues actively working with the Third Party Administrator to accelerate the use of Lump Sum settlements to help decrease the use of operating funds. The County has been successful in reaching an agreement on 73 lump sum settlements, providing an annual budgetary savings equal to \$1.0 million with additional claims still under negotiation.



Other Than Personnel Services

With the projected deficit in sales tax and other revenues, several contingency measures have been implemented to address the shortfalls. These measures will include meticulous review and oversight of all other-than-personnel-services (OTPS) spending. This effort is managed jointly by the Office of Management and Budget (OMB) and the Purchasing Department. OMB and Purchasing will continuously review and monitor departmental expense requests towards generating a projected \$12.9 million surplus for 2010.

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 National Grid is the primary provider of natural gas. The County has a contractual relationship with the Trigen Nassau Energy Corporation to supply the County with thermal energy through the mediums of high temperature hot water, chilled water and steam. This report reflects a projected utilities expense of \$36.5 million, which is \$2.1 million lower than the 2010 Adopted Budget. A credit balance with LIPA resulting from higher payments made under LIPA's balanced billing program compared with actual consumption as the reason for the \$2.1 million surplus.

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, and Homemaker Services. Emergency Vendor Payments include Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped services.

The 2010 Adopted Budget for Direct Assistance programs (which do not include Medicaid) expenses is \$170.2 million, compared to the projection of \$176.5 million. The \$6.3 million projected deficit stems from significantly higher TANF, Safety Net and Day Care caseload trends.

Pre-School Special Education/Early Intervention Program

The Preschool Special Education Program provides administrative oversight to a large, complex system of education and support services to special needs children ages 3-5. The program also oversees financial support for Summer School programs for 5-21 year-olds and a County-wide transportation system for both Early Intervention (ages 1-3) and Preschool Special Education (ages 3-5) programs. The Preschool Special Education program offers Center based educational services, itinerant services, evaluations and transportation. The Committee for Preschool Special Education identifies children in need of service in their local school districts.

The projected Preschool Special Education/Early Intervention Program of \$167.9 million results in a surplus of \$5.7 million against the 2010 Adopted Budget of \$173.6 million. The favorable variance is attributable to a less than anticipated growth rate in the number of Early Intervention

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



children served. State Aid for Pre-School Special Education and Early Intervention are reimbursed at 59.5 percent and 49 percent, respectively.



Revenue Results

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounts for approximately one third 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). Effective June 1, 2010, the Residential Energy tax of 2.5 percent has been eliminated which was included in the sales tax.

The County is projecting a 2.7 percent sales tax growth over 2009 receipts without Residential Energy tax, which falls short \$8.9 million of the budgeted \$963.3 million. The impact to the 2010 budget is a deficit of \$29.1 million, of which \$20.2 million is due to the elimination of the Residential Energy tax. The Residential Energy tax is projected to be \$19.6 million in 2010.

State and Federal Aid

The Fiscal 2010 Adopted Budget includes \$231.4 million in State Aid. This report reflects a deficit of \$20.6 million. The projected deficit is primarily due to the New York State initiative for sales tax on cigarettes in the amount of \$16 million which did not materialize. Approximately \$6 million is due to lower spending in Preschool, Early Intervention and other reimbursable expenses, partially offset by an increase in TANF, Safety Net and Day Care caseload reimbursements.

The Fiscal 2010 Adopted Budget includes \$177.5 million in Federal Aid. This report reflects a projected surplus of 2.9 million. This surplus is primarily due to an increase in TANF, Safety Net and Day Care caseload reimbursements in the Department of Social Services.

Department Revenues

Department revenues are generated from services provided by various County departments and are fee based. In 2010 the projected impact is a net deficit of \$2.7 million. The deficit primarily resulted from lower fee revenues due to lower attendance in the County Parks as well as a delayed implementation of a website initiative for Consumer Affairs.

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Variances - 2010 Adopted Budget vs 1st. Quarter 2010 Projection

Expenses	Object and Name	2010 Adopted Budget	1st. Quarter 2010 Projection	Fav / (Unfav)	Explanations
	AA - SALARIES, WAGES & FEES	857,342,140	836,409,267	20,932,873	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.
	AB - FRINGE BENEFITS	389,250,608	398,131,868	(8,881,260)	A deficit is projected primarily due to an anticipated spike in Health Care Costs.
	AC - WORKERS COMPENSATION	23,784,383	23,784,383	-	
	BB - EQUIPMENT	2,692,133	1,570,371	1,121,762	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.
	DD - GENERAL EXPENSES	31,257,036	27,676,147	3,580,889	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.
	DE - CONTRACTUAL SERVICES	128,325,939	120,155,520	8,170,419	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.
	DF - UTILITY COSTS	38,575,986	36,475,986	2,100,000	A surplus is projected as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.
	DG - VAR DIRECT EXPENSES	5,225,000	5,225,000	-	
	FF - INTEREST	50,659,669	50,659,669	-	
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	57,106,286	749,300	A surplus is projected as a result of this expenditure being tied in with Sales Tax. Since Local Government Assistance is a percentage of total sales tax receipts and sales tax is projected to be lower than budget, this expense is also projected to be lower than budget.
	GG - PRINCIPAL	82,476,797	82,476,797	-	
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	290,606,946	-	
	HF - INTER DEPARTMENTAL CHARGES	139,926,094	139,926,094	-	
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	14,764,624	-	
	JA - CONTINGENCIES RESERVE	-	-	-	
	LB - TRANS TO GEN FUND	-	-	-	
	MM - MASS TRANSPORTATION	46,819,670	46,819,670	-	
	NA - NCIFA EXPENDITURES	1,400,000	1,400,000	-	
	OO - OTHER EXPENSE	292,648,082	277,148,082	15,500,000	A surplus is projected primarily due to the non utilization of a contingency reserve and the anticipated reimbursement to the county for tuition paid by Nassau County on behalf of Nassau County residents attending the Fashion Institute of Technology.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	167,871,383	5,728,617	A surplus is projected due to a less than anticipated growth rate in the number of Early Intervention children served.
	SS - RECIPIENT GRANTS	61,750,000	67,050,000	(5,300,000)	A deficit is projected due to higher than anticipated Temporary Assistance for Needy Families (TANF) and Safety Net caseloads, partially offset by Federal and State Aid reimbursements.
	TT - PURCHASED SERVICES	50,541,207	51,541,207	(1,000,000)	A deficit is projected due to the provision for increased daycare service rates and higher preventive services.
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	57,955,000	-	
	XX - MEDICAID	237,500,000	237,500,000	-	
EXPENSE Total		3,047,956,900	3,005,254,300	42,702,600	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Variances - 2010 Adopted Budget vs 1st. Quarter 2010 Projection

Revenue	Object and Name	2010 Adopted Budget	1st. Quarter 2010 Projection	Fav / (Unfav)	Explanations
	BA - INT PENALTY ON TAX	27,500,000	27,500,000	-	
	BC - PERMITS & LICENSES	12,110,347	10,974,347	(1,136,000)	A deficit is projected primarily due to lower than anticipated home improvement license renewals and permits for X-Ray facilities and hazardous materials.
	BD - FINES & FORFEITS	52,922,000	48,222,000	(4,700,000)	A deficit is projected primarily due to a lower than anticipated number of cameras in operation for the Red Light Camera Program and a decrease in the collection of fees associated with fines imposed on violators of trade practices.
	BE - INVEST INCOME	8,114,950	4,119,901	(3,995,049)	A deficit is projected due to lower than budgeted interest rates.
	BF - RENTS & RECOVERIES	34,031,821	38,701,821	4,670,000	A surplus is projected due to an anticipated utilization of tobacco fund reserves offset by a decrease in rents collected.
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	12,566,405	-	
	BH - DEPT REVENUES	101,012,150	98,266,350	(2,745,800)	A deficit is projected primarily due to a lower attendance at County Parks and a delay in the implementation of the website for Consumers Affairs.
	BI - CAP BACKCHARGES	12,801,289	12,401,289	(400,000)	A deficit is projected due to a decrease in the number of personnel actively working On the new financial system.
	BJ - INTERDEPT REVENUES	139,926,094	139,926,094	-	
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	7,034,998	534,273	A surplus is projected primarily due to higher than anticipated payments received from LIPA.
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	17,526,797	(494,925)	The deficit is projected due to an interest subsidy from the Build America Bonds fund budgeted but not booked to this line item.
	BS - OTB PROFITS	1,000,000	-	(1,000,000)	A deficit is projected due to Off Track Betting Corporation's anticipated net loss for 2010 resulting in no profits being distributed to Nassau County.
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	290,606,946	-	
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	84,244,821	66,747,393	(17,497,428)	A deficit is projected primarily due to a budgeted surplus anticipated to cover pension expenses not coming to fruition as well as a lower anticipated pension reserve fund amount required which was budgeted to be used to pay termination compensation in the Police Department.
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	177,501,822	180,406,841	2,905,019	A surplus is projected due to an increase in the number of social services caseloads and a non-budgeted interest subsidy received from the Build America Bonds Fund.
	SA - STATE AID REIMBURSEMENT OF EXPENSES	231,362,941	210,810,877	(20,552,064)	A deficit is projected primarily due to a State initiative assessing sales tax on cigarettes which never materialized as well as lower spending on Preschool, Early Intervention and other reimbursable expenses.
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	912,118,830	(29,132,885)	A deficit is projected due to elimination of Residential Energy tax as well as lower-than-budgeted growth.
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	61,831,308	-	
	TL - PROPERTY TAX	801,573,849	801,573,849	-	
	TO - OTB 5% TAX	5,300,000	5,300,000	-	
	TX - SPECIAL TAXS SPECIAL TAXES	27,775,995	27,775,995	-	
REVENUE Total		3,047,956,900	2,974,412,041	(73,544,859)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



**FUND AND
DEPARTMENTAL DETAIL**

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	00 - CAPITAL PROJECT	-	(651,158)	-	-
	AA - SALARIES, WAGES & FEES	857,342,140	197,243,168	836,409,267	20,932,873
	AB - FRINGE BENEFITS	389,250,608	71,511,046	398,131,868	(8,881,260)
	AC - WORKERS COMPENSATION	23,784,383	5,084,448	23,784,383	-
	BB - EQUIPMENT	2,692,133	128,076	1,570,371	1,121,762
	DD - GENERAL EXPENSES	31,257,036	9,871,199	27,676,147	3,580,889
	DE - CONTRACTUAL SERVICES	128,325,939	49,678,010	120,155,520	8,170,419
	DF - UTILITY COSTS	38,575,986	18,775,669	36,475,986	2,100,000
	DG - VAR DIRECT EXPENSES	5,225,000	-	5,225,000	-
	FF - INTEREST	50,659,669	7,541,103	50,659,669	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	(3,125,189)	57,106,286	749,300
	GG - PRINCIPAL	82,476,797	30,340,000	82,476,797	-
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	-	290,606,946	-
	HF - INTER DEPARTMENTAL CHARGES	139,926,094	11,382	139,926,094	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	3,241,353	14,764,624	-
	MM - MASS TRANSPORTATION	46,819,670	7,429,638	46,819,670	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	292,648,082	34,671,013	277,148,082	15,500,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	137,992,957	167,871,383	5,728,617
	SS - RECIPIENT GRANTS	61,750,000	16,559,907	67,050,000	(5,300,000)
	TT - PURCHASED SERVICES	50,541,207	31,735,486	51,541,207	(1,000,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	40,834,353	57,955,000	-
	XX - MEDICAID	237,500,000	48,962,791	237,500,000	-
EXPENSE Total		3,047,956,900	707,835,252	3,005,254,300	42,702,600
REVENUE					
	BA - INT PENALTY ON TAX	27,500,000	6,236,351	27,500,000	-
	BC - PERMITS & LICENSES	12,110,347	2,444,198	10,974,347	(1,136,000)
	BD - FINES & FORFEITS	52,922,000	5,752,163	48,222,000	(4,700,000)
	BE - INVEST INCOME	8,114,950	337,188	4,119,901	(3,995,049)
	BF - RENTS & RECOVERIES	34,031,821	6,562,040	38,701,821	4,670,000
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	125,000	12,566,405	-
	BH - DEPT REVENUES	101,012,150	15,578,706	98,266,350	(2,745,800)
	BI - CAP BACKCHARGES	12,801,289	-	12,401,289	(400,000)
	BJ - INTERDEPT REVENUES	139,926,094	11,382	139,926,094	-
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	6,999,697	7,034,998	534,273
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	78,249	17,526,797	(494,925)
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	-	290,606,946	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	84,244,821	6,798	66,747,393	(17,497,428)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	177,501,822	19,910,061	180,406,841	2,905,019
	SA - STATE AID REIMBURSEMENT OF EXPENSES	231,362,941	39,731,505	210,810,877	(20,552,064)
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	91,095,965	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	3,498,180	61,831,308	-
	TL - PROPERTY TAX	801,573,849	-	801,573,849	-
	TO - OTB 5% TAX	5,300,000	260,045	5,300,000	-
	TX - SPECIAL TAXES SPECIAL TAXES	27,775,995	3,928,708	27,775,995	-
REVENUE Total		3,047,956,900	202,556,236	2,974,412,041	(73,544,859)
SURPLUS / (DEFICIT)			(505,279,016)	(30,842,259)	(30,842,259)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	FF - INTEREST	50,659,669	7,541,103	50,659,669	-
	GG - PRINCIPAL	82,476,797	30,340,000	82,476,797	-
	OO - OTHER EXPENSE	194,179,211	60,685	194,179,211	-
EXPENSE Total		327,315,677	37,941,789	327,315,677	-
REVENUE					
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	78,249	17,526,797	(494,925)
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	-	290,606,946	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	18,687,009	-	18,687,009	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	-	494,925	494,925	494,925
REVENUE Total		327,315,677	573,174	327,315,677	-
Surplus / (Deficit)		-	(37,368,615)	-	-

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	10,648,083	2,577,720	10,551,604	96,479
	AB - FRINGE BENEFITS	3,512,885	701,627	3,629,868	(116,983)
	BB - EQUIPMENT	34,380	100	20,847	13,533
	DD - GENERAL EXPENSES	191,253	22,980	73,550	117,703
	DE - CONTRACTUAL SERVICES	4,349,109	4,148,553	4,349,109	-
	HD - DEBT SERVICE CHARGEBACKS	435,513	-	435,513	-
	HF - INTER DEPARTMENTAL CHARGES	2,447,046	-	2,447,046	-
EXPENSE Total		21,618,269	7,450,979	21,507,537	110,732
REVENUE					
	BE - INVEST INCOME	2,500	1,088	2,500	-
	BG - REVENUE OFFSET TO EXPENSE	27,788	-	27,788	-
	BH - DEPT REVENUES	5,897,186	1,661,678	5,897,186	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	100,000	-	100,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	190,000	11,115	190,000	-
	TL - PROPERTY TAX	15,400,795	-	15,400,795	-
REVENUE Total		21,618,269	1,673,881	21,618,269	-
Surplus / (Deficit)		-	(5,777,098)	110,732	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	225,669,419	48,865,126	226,933,915	(1,264,496)
	AB - FRINGE BENEFITS	98,458,293	16,702,957	99,786,000	(1,327,707)
	AC - WORKERS COMPENSATION	5,538,927	1,435,008	5,538,927	-
	BB - EQUIPMENT	630,747	1,770	199,654	431,093
	DD - GENERAL EXPENSES	3,280,276	690,059	2,812,919	467,357
	DE - CONTRACTUAL SERVICES	1,279,630	442,285	1,279,630	-
	DF - UTILITY COSTS	1,625,327	431,430	1,625,327	-
	HD - DEBT SERVICE CHARGEBACKS	152,497	-	152,497	-
	HF - INTER DEPARTMENTAL CHARGES	27,613,321	-	27,613,321	-
	OO - OTHER EXPENSE	525,407	33,118	525,407	-
EXPENSE Total		364,773,844	68,601,753	366,467,597	(1,693,753)
REVENUE					
	BC - PERMITS & LICENSES	2,828,447	368,045	2,828,447	-
	BD - FINES & FORFEITS	1,750,000	167,550	1,750,000	-
	BE - INVEST INCOME	110,201	26,790	110,201	-
	BF - RENTS & RECOVERIES	350,000	37,422	350,000	-
	BG - REVENUE OFFSET TO EXPENSE	1,417,421	-	1,417,421	-
	BH - DEPT REVENUES	3,411,617	80,314	3,411,617	-
	BJ - INTERDEPT REVENUES	552,024	-	552,024	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	11,000,000	-	6,356,018	(4,643,982)
	TL - PROPERTY TAX	343,354,134	-	343,354,134	-
REVENUE Total		364,773,844	680,121	360,129,862	(4,643,982)
Surplus / (Deficit)		-	(67,921,632)	(6,337,735)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	201,114,965	42,690,802	201,341,285	(226,320)
	AB - FRINGE BENEFITS	91,681,609	16,057,225	94,350,000	(2,668,391)
	AC - WORKERS COMPENSATION	2,920,149	565,200	2,920,149	-
	BB - EQUIPMENT	693,962	34,077	350,674	343,288
	DD - GENERAL EXPENSES	3,421,380	957,070	2,507,999	913,381
	DE - CONTRACTUAL SERVICES	7,422,221	2,847,766	7,422,221	-
	DF - UTILITY COSTS	2,533,440	352,841	2,533,440	-
	HD - DEBT SERVICE CHARGEBACKS	6,199,243	-	6,199,243	-
	HF - INTER DEPARTMENTAL CHARGES	33,695,800	-	33,695,800	-
	OO - OTHER EXPENSE	250,000	4,893	250,000	-
EXPENSE Total		349,932,769	63,509,874	351,570,811	(1,638,042)
REVENUE					
	BC - PERMITS & LICENSES	900,000	62,195	900,000	-
	BE - INVEST INCOME	2,049	6,357	7,000	4,951
	BF - RENTS & RECOVERIES	400,000	44,123	400,000	-
	BG - REVENUE OFFSET TO EXPENSE	1,938,053	-	1,938,053	-
	BH - DEPT REVENUES	21,832,500	2,321,239	21,832,500	-
	BI - CAP BACKCHARGES	1,691,829	-	1,691,829	-
	BJ - INTERDEPT REVENUES	12,677,538	-	12,677,538	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	356,000	-	356,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,664,463	19,414	3,664,463	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,589,000	(15,919)	2,589,000	-
	TL - PROPERTY TAX	279,980,342	-	279,980,342	-
	TX - SPECIAL TAXES SPECIAL TAXES	23,900,995	3,543,252	23,900,995	-
REVENUE Total		349,932,769	5,980,662	349,937,720	4,951
Surplus / (Deficit)		-	(57,529,213)	(1,633,091)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	00 - CAPITAL PROJECT	-	(651,158)	-	-
	AA - SALARIES, WAGES & FEES	419,909,673	103,109,520	397,582,463	22,327,210
	AB - FRINGE BENEFITS	195,597,821	38,049,237	200,366,000	(4,768,179)
	AC - WORKERS COMPENSATION	15,325,307	3,084,240	15,325,307	-
	BB - EQUIPMENT	1,333,044	92,129	999,196	333,848
	DD - GENERAL EXPENSES	24,364,127	8,201,090	22,281,679	2,082,448
	DE - CONTRACTUAL SERVICES	115,274,979	42,239,406	107,104,560	8,170,419
	DF - UTILITY COSTS	34,417,219	17,991,398	32,317,219	2,100,000
	DG - VAR DIRECT EXPENSES	5,225,000	-	5,225,000	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	(3,125,189)	57,106,286	749,300
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	283,819,693	-	283,819,693	-
	HF - INTER DEPARTMENTAL CHARGES	76,169,927	11,382	76,169,927	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	3,241,353	14,764,624	-
	MM - MASS TRANSPORTATION	46,819,670	7,429,638	46,819,670	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	97,693,464	34,572,317	82,193,464	15,500,000
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	137,992,957	167,871,383	5,728,617
	SS - RECIPIENT GRANTS	61,750,000	16,559,907	67,050,000	(5,300,000)
	TT - PURCHASED SERVICES	50,541,207	31,735,486	51,541,207	(1,000,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	40,834,353	57,955,000	-
	XX - MEDICAID	237,500,000	48,962,791	237,500,000	-
EXPENSE Total		1,984,316,341	530,330,857	1,938,392,678	45,923,663
REVENUE					
	BA - INT PENALTY ON TAX	27,500,000	6,236,351	27,500,000	-
	BC - PERMITS & LICENSES	8,381,900	2,013,958	7,245,900	(1,136,000)
	BD - FINES & FORFEITS	51,172,000	5,584,613	46,472,000	(4,700,000)
	BE - INVEST INCOME	8,000,200	302,953	4,000,200	(4,000,000)
	BF - RENTS & RECOVERIES	33,281,821	6,480,495	37,951,821	4,670,000
	BG - REVENUE OFFSET TO EXPENSE	9,183,143	125,000	9,183,143	-
	BH - DEPT REVENUES	69,870,847	11,515,475	67,125,047	(2,745,800)
	BI - CAP BACKCHARGES	11,109,460	-	10,709,460	(400,000)
	BJ - INTERDEPT REVENUES	126,696,532	11,382	126,696,532	-
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	6,999,697	7,034,998	534,273
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	54,101,812	6,798	41,248,366	(12,853,446)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	173,837,359	19,395,723	176,247,453	2,410,094
	GA - STATE AID REIMBURSEMENT OF EXPENSES	228,583,941	39,736,308	208,031,877	(20,552,064)
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	91,095,965	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	3,498,180	61,831,308	-
	TL - PROPERTY TAX	162,838,578	-	162,838,578	-
	TO - OTB 5% TAX	5,300,000	260,045	5,300,000	-
	TX - SPECIAL TAXS SPECIAL TAXES	3,875,000	385,456	3,875,000	-
REVENUE Total		1,984,316,341	193,648,399	1,915,410,513	(68,905,828)
Surplus / (Deficit)		(0)	(336,682,458)	(22,982,165)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	141,120	89,528	6,531	134,589
	BB - EQUIPMENT	4,040	-	-	4,040
	DD - GENERAL EXPENSES	4,696	2,000	2,184	2,512
	DE - CONTRACTUAL SERVICES	29,400	-	29,400	-
EXPENSE Total		179,256	91,528	38,115	141,141

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,718,277	832,212	3,462,922	255,355
	DD - GENERAL EXPENSES	108,400	25,636	78,817	29,583
	DE - CONTRACTUAL SERVICES	1,479,000	125,000	1,479,000	-
	EXPENSE Total	5,305,677	982,849	5,020,739	284,938
REVENUE					
	BI - CAP BACKCHARGES	79,113	-	79,113	-
	REVENUE Total	79,113	-	79,113	-
	Surplus / (Deficit)	(5,226,564)	(982,849)	(4,941,626)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	13,546,152	3,118,010	12,702,011	844,141
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	681,383	201,174	567,392	113,991
	DE - CONTRACTUAL SERVICES	195,000	40,000	195,000	-
EXPENSE Total		14,427,535	3,359,183	13,469,403	958,132
REVENUE					
	BH - DEPT REVENUES	150,000	33,750	150,000	-
	BI - CAP BACKCHARGES	52,690	-	52,690	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	490,000	-	428,750	(61,250)
REVENUE Total		692,690	33,750	631,440	(61,250)
Surplus / (Deficit)		(13,734,845)	(3,325,433)	(12,837,963)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	12,462,567	2,732,163	11,060,914	1,401,653
	BB - EQUIPMENT	16,920	-	1,602	15,318
	DD - GENERAL EXPENSES	742,279	217,826	742,279	-
	DE - CONTRACTUAL SERVICES	2,135,917	158,650	2,135,917	-
EXPENSE Total		15,357,683	3,108,640	13,940,712	1,416,971
REVENUE					
	BD - FINES & FORFEITS	90,000	54,111	90,000	-
	BF - RENTS & RECOVERIES	750,000	368,952	750,000	-
	BH - DEPT REVENUES	185,000	33,344	185,000	-
	BJ - INTERDEPT REVENUES	2,613,416	-	2,613,416	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	300,000	43,019	300,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	75,000	11,081	75,000	-
REVENUE Total		4,013,416	510,507	4,013,416	-
Surplus / (Deficit)		(11,344,267)	(2,598,133)	(9,927,296)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	5,912,551	1,528,255	5,523,959	388,592
	DD - GENERAL EXPENSES	604,388	94,851	291,102	313,286
	DE - CONTRACTUAL SERVICES	12,028,158	6,939,290	11,528,158	500,000
	HF - INTER DEPARTMENTAL CHARGES	2,133,568	-	2,133,568	-
EXPENSE Total		20,678,665	8,562,396	19,476,787	1,201,878
REVENUE					
	BF - RENTS & RECOVERIES	55,357	(600)	55,357	-
	BH - DEPT REVENUES	275,250	30	200,000	(75,250)
	BJ - INTERDEPT REVENUES	883,579	-	883,579	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	394,000	-	375,000	(19,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	7,779,206	-	7,604,206	(175,000)
REVENUE Total		9,387,392	(570)	9,118,142	(269,250)
Surplus / (Deficit)		(11,291,273)	(8,562,966)	(10,358,645)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,126,794	651,054	2,334,872	791,922
	AC - WORKERS COMPENSATION	9,912,222	1,637,472	9,912,222	-
	BB - EQUIPMENT	8,400	-	-	8,400
	DD - GENERAL EXPENSES	44,270	8,938	32,277	11,993
	DE - CONTRACTUAL SERVICES	1,590,932	1,232,850	1,590,932	-
	OO - OTHER EXPENSE	525,000	-	525,000	-
EXPENSE Total		15,207,618	3,530,315	14,395,303	812,315
REVENUE					
	BF - RENTS & RECOVERIES	900,000	687,833	900,000	-
	BI - CAP BACKCHARGES	25,513	-	25,513	-
	BJ - INTERDEPT REVENUES	552,731	-	552,731	-
REVENUE Total		1,478,244	687,833	1,478,244	-
Surplus / (Deficit)		(13,729,374)	(2,842,481)	(12,917,059)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,418,999	548,325	1,889,129	529,870
	BB - EQUIPMENT	3,487	240	2,521	966
	DD - GENERAL EXPENSES	20,199	4,581	13,729	6,470
	HF - INTER DEPARTMENTAL CHARGES	701,707	-	701,707	-
	EXPENSE Total	3,144,392	553,145	2,607,086	537,306
REVENUE					
	BC - PERMITS & LICENSES	3,810,000	1,033,450	2,950,000	(860,000)
	BD - FINES & FORFEITS	950,000	63,095	750,000	(200,000)
	BH - DEPT REVENUES	510,200	-	200	(510,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,900	23,657	69,557	23,657
	REVENUE Total	5,316,100	1,120,202	3,769,757	(1,546,343)
	Surplus / (Deficit)	2,171,708	567,057	1,162,671	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	124,914,066	30,279,575	125,289,196	(375,130)
	AC - WORKERS COMPENSATION	3,850,107	1,022,355	3,850,107	-
	BB - EQUIPMENT	16,632	5,187	15,707	925
	DD - GENERAL EXPENSES	3,549,536	792,762	3,223,415	326,121
	DE - CONTRACTUAL SERVICES	23,562,957	378,672	23,562,957	-
	DF - UTILITY COSTS	535,000	69,316	535,000	-
	HF - INTER DEPARTMENTAL CHARGES	8,845,585	-	8,845,585	-
EXPENSE Total		165,273,883	32,547,867	165,321,967	(48,084)
REVENUE					
	BD - FINES & FORFEITS	30,000	2,655	30,000	-
	BF - RENTS & RECOVERIES	893,000	4,858	893,000	-
	BG - REVENUE OFFSET TO EXPENSE	500,000	125,000	500,000	-
	BH - DEPT REVENUES	2,725,000	464,283	2,725,000	-
	BJ - INTERDEPT REVENUES	290,000	11,382	290,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	14,671,675	1,319,405	14,671,675	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	433,000	123,626	433,000	-
REVENUE Total		19,542,675	2,051,209	19,542,675	-
Surplus / (Deficit)		(145,731,208)	(30,496,659)	(145,779,292)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,683,907	1,191,346	1,897,325	1,786,582
	DD - GENERAL EXPENSES	32,400	18,624	24,400	8,000
	DE - CONTRACTUAL SERVICES	100,361	-	100,361	-
EXPENSE Total		3,816,668	1,209,970	2,022,086	1,794,582

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,617,508	758,482	2,603,732	13,776
	BB - EQUIPMENT	1,350	-	1,000	350
	DD - GENERAL EXPENSES	1,770,506	678,920	1,770,506	-
	DE - CONTRACTUAL SERVICES	3,000	-	3,000	-
	HF - INTER DEPARTMENTAL CHARGES	816,560	-	816,560	-
EXPENSE Total		5,208,924	1,437,402	5,194,798	14,126
REVENUE					
	BF - RENTS & RECOVERIES	-	6,510	-	-
	BJ - INTERDEPT REVENUES	1,390,989	-	1,390,989	-
REVENUE Total		1,390,989	6,510	1,390,989	-
Surplus / (Deficit)		(3,817,935)	(1,430,893)	(3,803,809)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	6,164,787	1,382,415	5,621,905	542,882
	BB - EQUIPMENT	154,000	542	98,149	55,851
	DD - GENERAL EXPENSES	371,750	98,669	344,398	27,352
	DE - CONTRACTUAL SERVICES	325,000	32,073	325,000	-
EXPENSE Total		7,015,537	1,513,699	6,389,452	626,085
REVENUE					
	BD - FINES & FORFEITS	200,000	42,996	200,000	-
	BH - DEPT REVENUES	15,661,600	2,233,833	15,661,600	-
REVENUE Total		15,861,600	2,276,829	15,861,600	-
Surplus / (Deficit)		8,846,063	763,130	9,472,148	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	7,321,450	1,852,883	6,494,892	826,558
	AB - FRINGE BENEFITS	-	43	-	-
	BB - EQUIPMENT	100,000	(471)	60,395	39,605
	DD - GENERAL EXPENSES	150,000	56,857	67,447	82,553
	DE - CONTRACTUAL SERVICES	564,000	-	564,000	-
EXPENSE Total		8,135,450	1,909,311	7,186,734	948,716
REVENUE					
	BF - RENTS & RECOVERIES	500,000	-	500,000	-
	BH - DEPT REVENUES	16,300	4,342	16,300	-
REVENUE Total		516,300	4,342	516,300	-
Surplus / (Deficit)		(7,619,150)	(1,904,969)	(6,670,434)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,848,678	1,330,448	4,656,975	191,703
	BB - EQUIPMENT	4,000	-	-	4,000
	DD - GENERAL EXPENSES	238,161	162,399	238,161	-
	DE - CONTRACTUAL SERVICES	21,000	-	21,000	-
	HH - INTERFD CHGS INTERFUND CHARGES	50,000	-	50,000	-
	EXPENSE Total	5,161,839	1,492,847	4,966,136	195,703
REVENUE					
	BH - DEPT REVENUES	280,550	224,795	300,000	19,450
	REVENUE Total	280,550	224,795	300,000	19,450
	Surplus / (Deficit)	(4,881,289)	(1,268,052)	(4,666,136)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AB - FRINGE BENEFITS	1,925,236	380,164	1,925,236	-
EXPENSE Total		1,925,236	380,164	1,925,236	-
REVENUE					
	BG - REVENUE OFFSET TO EXPENSE	103,667	-	103,667	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,805,192	372,434	1,805,192	-
REVENUE Total		1,908,859	372,434	1,908,859	-
Surplus / (Deficit)		(16,377)	(7,730)	(16,377)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	29,452,783	7,545,325	28,107,822	1,344,961
	BB - EQUIPMENT	30,500	-	30,500	-
	DD - GENERAL EXPENSES	807,347	286,415	753,969	53,378
	DE - CONTRACTUAL SERVICES	1,069,040	493,652	1,069,040	-
	HF - INTER DEPARTMENTAL CHARGES	3,676,393	-	3,676,393	-
EXPENSE Total		35,036,063	8,325,392	33,637,724	1,398,339
REVENUE					
	BE - INVEST INCOME	200	-	200	-
	BF - RENTS & RECOVERIES	30,000	2,793	30,000	-
	BH - DEPT REVENUES	25,000	3,984	25,000	-
	BJ - INTERDEPT REVENUES	546,322	-	546,322	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	2,013,749	-	2,013,749	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	233,806	-	233,806	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	51,262	-	51,262	-
REVENUE Total		2,900,339	6,777	2,900,339	-
Surplus / (Deficit)		(32,135,724)	(8,318,615)	(30,737,385)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	HD - DEBT SERVICE CHARGEBACKS	283,819,693	-	283,819,693	-
EXPENSE Total		283,819,693	-	283,819,693	-

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	11,660,157	2,619,183	11,405,345	254,812
	BB - EQUIPMENT	64,985	9,513	58,184	6,801
	DD - GENERAL EXPENSES	823,970	146,347	794,605	29,365
	DE - CONTRACTUAL SERVICES	549,000	-	549,000	-
EXPENSE Total		13,098,112	2,775,044	12,807,134	290,978
REVENUE					
	BF - RENTS & RECOVERIES	120,000	11,700	120,000	-
	BH - DEPT REVENUES	35,000	7,494	35,000	-
REVENUE Total		155,000	19,194	155,000	-
Surplus / (Deficit)		(12,943,112)	(2,755,850)	(12,652,134)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	530,587	69,839	425,184	105,403
	BB - EQUIPMENT	18,768	-	-	18,768
	DD - GENERAL EXPENSES	20,000	4,000	20,000	-
	HF - INTER DEPARTMENTAL CHARGES	105,018	-	105,018	-
	EXPENSE Total	674,373	73,839	550,202	124,171
REVENUE					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	185,188	-	185,188	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	420,000	-	420,000	-
	REVENUE Total	605,188	-	605,188	-
	Surplus / (Deficit)	(69,185)	(73,839)	54,986	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	-	(569)	-	-
	AB - FRINGE BENEFITS	169,952,962	34,778,857	174,821,141	(4,868,179)
EXPENSE Total		169,952,962	34,778,288	174,821,141	(4,868,179)
REVENUE					
	BG - REVENUE OFFSET TO EXPENSE	2,528,014	-	2,528,014	-
	BH - DEPT REVENUES	-	170	-	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	13,000,000	-	-	(13,000,000)
REVENUE Total		15,528,014	170	2,528,014	(13,000,000)
Surplus / (Deficit)		(154,424,948)	(34,778,118)	(172,293,127)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	16,836,835	4,202,777	15,681,039	1,155,796
	BB - EQUIPMENT	17,570	-	10,086	7,484
	DD - GENERAL EXPENSES	1,792,099	443,500	1,621,745	170,354
	DE - CONTRACTUAL SERVICES	1,699,532	723,522	1,034,632	664,900
	DG - VAR DIRECT EXPENSES	5,000,000	-	5,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	6,642,424	-	6,642,424	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	137,992,957	167,871,383	5,728,617
EXPENSE Total		205,588,460	143,362,756	197,861,309	7,727,151
REVENUE					
	BC - PERMITS & LICENSES	4,286,900	857,845	4,010,900	(276,000)
	BD - FINES & FORFEITS	230,000	47,175	230,000	-
	BF - RENTS & RECOVERIES	300,000	1,369,386	300,000	-
	BH - DEPT REVENUES	11,217,400	2,967,810	10,892,400	(325,000)
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	102,059	6,798	102,059	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	102,564,695	7,632,074	96,564,695	(6,000,000)
REVENUE Total		118,701,054	12,881,088	112,100,054	(6,601,000)
Surplus / (Deficit)		(86,887,406)	(130,481,669)	(85,761,255)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	709,729	139,911	451,203	258,526
	BB - EQUIPMENT	1,000	-	-	1,000
	DD - GENERAL EXPENSES	109,909	7,500	11,701	98,208
	DE - CONTRACTUAL SERVICES	1,000,000	-	1,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	727,372	-	727,372	-
EXPENSE Total		2,548,010	147,411	2,190,276	357,734
REVENUE					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	483,602	-	483,602	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,000,000	-	1,000,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	23,729	23,779	23,779	50
REVENUE Total		1,507,331	23,779	1,507,381	50
Surplus / (Deficit)		(1,040,679)	(123,632)	(682,895)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	267,792	100,653	149,736	118,056
	BB - EQUIPMENT	3,360	-	200	3,160
	DD - GENERAL EXPENSES	26,235	2,566	16,170	10,065
	HF - INTER DEPARTMENTAL CHARGES	316,372	-	316,372	-
EXPENSE Total		613,759	103,219	482,478	131,281
REVENUE					
	BD - FINES & FORFEITS	50,000	8,438	50,000	-
	BJ - INTERDEPT REVENUES	501,383	-	501,383	-
REVENUE Total		551,383	8,438	551,383	-
Surplus / (Deficit)		(62,376)	(94,781)	68,905	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	700,456	112,282	629,519	70,937
	DD - GENERAL EXPENSES	15,670	3,000	6,314	9,356
	DE - CONTRACTUAL SERVICES	15,000	-	15,000	-
EXPENSE Total		731,126	115,282	650,833	80,293
REVENUE					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	50,000	-	50,000	-
REVENUE Total		50,000	-	50,000	-
Surplus / (Deficit)		(681,126)	(115,282)	(600,833)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	11,316,448	2,958,698	10,639,226	677,222
	BB - EQUIPMENT	22,250	-	-	22,250
	DD - GENERAL EXPENSES	477,150	23,759	327,800	149,350
	DE - CONTRACTUAL SERVICES	9,473,706	962,531	9,473,706	-
	DF - UTILITY COSTS	5,043,820	716,005	5,043,820	-
	HF - INTER DEPARTMENTAL CHARGES	1,042,252	-	1,042,252	-
EXPENSE Total		27,375,626	4,660,993	26,526,804	848,822
REVENUE					
	BH - DEPT REVENUES	27,000	2,226	27,000	-
	BI - CAP BACKCHARGES	3,101,990	-	3,101,990	-
	BJ - INTERDEPT REVENUES	8,428,706	-	8,428,706	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	424,837	-	424,837	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	366,420	-	366,420	-
REVENUE Total		12,348,953	2,226	12,348,953	-
Surplus / (Deficit)		(15,026,673)	(4,658,767)	(14,177,851)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	6,398,110	1,283,462	5,429,059	969,051
	BB - EQUIPMENT	31,580	-	31,580	-
	DD - GENERAL EXPENSES	1,574,957	1,160,493	1,574,957	-
	DE - CONTRACTUAL SERVICES	983,453	905,000	983,453	-
EXPENSE Total		8,988,100	3,348,955	8,019,049	969,051
REVENUE					
	BF - RENTS & RECOVERIES	-	323,266	-	-
REVENUE Total		-	323,266	-	-
Surplus / (Deficit)		(8,988,100)	(3,025,689)	(8,019,049)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	444,817	114,252	266,862	177,955
	DD - GENERAL EXPENSES	8,106	1,680	8,106	-
	DE - CONTRACTUAL SERVICES	503,294	-	503,294	-
EXPENSE Total		956,217	115,932	778,262	177,955

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	496,059	219,642	407,777	88,282
	BB - EQUIPMENT	600	-	600	-
	DD - GENERAL EXPENSES	21,900	4,000	12,923	8,977
	DE - CONTRACTUAL SERVICES	62,500	-	62,500	-
EXPENSE Total		581,059	223,642	483,800	97,259

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,915,216	1,432,119	5,007,244	(92,028)
	BB - EQUIPMENT	17,320	-	6,712	10,608
	DD - GENERAL EXPENSES	385,270	161,222	385,270	-
	DE - CONTRACTUAL SERVICES	58,805	3,240	58,805	-
	HF - INTER DEPARTMENTAL CHARGES	4,982,367	-	4,982,367	-
EXPENSE Total		10,358,978	1,596,581	10,440,398	(81,420)
REVENUE					
	BH - DEPT REVENUES	20,000	3,019	20,000	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	-	-	166,130	166,130
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,295,000	333,863	2,295,000	-
REVENUE Total		2,315,000	336,882	2,481,130	166,130
Surplus / (Deficit)		(8,043,978)	(1,259,700)	(7,959,268)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	(378,141)	-	(378,141)	-
	AB - FRINGE BENEFITS	23,719,623	2,890,173	23,619,623	100,000
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	(3,125,189)	57,106,286	749,300
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	-	13,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	6,842,331	-	6,842,331	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,714,624	3,241,353	14,714,624	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	32,559,619	9,339,425	17,059,619	15,500,000
EXPENSE Total		149,713,642	12,345,761	133,364,342	16,349,300
REVENUE					
	BF - RENTS & RECOVERIES	50,000	4,078	5,020,000	4,970,000
	BG - REVENUE OFFSET TO EXPENSE	6,051,462	-	6,051,462	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	14,714,624	-	14,714,624	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	136,600	132,567	136,600	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,656,084	120,835	2,509,187	(146,897)
REVENUE Total		23,608,770	257,480	28,431,873	4,823,103
Surplus / (Deficit)		(126,104,872)	(12,088,281)	(104,932,469)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	493,697	115,493	495,540	(1,843)
	DD - GENERAL EXPENSES	7,690	1,592	3,390	4,300
	DE - CONTRACTUAL SERVICES	13,642	1,250	13,642	-
EXPENSE Total		515,029	118,335	512,572	2,457
REVENUE					
	BH - DEPT REVENUES	400,000	119,094	400,000	-
REVENUE Total		400,000	119,094	400,000	-
Surplus / (Deficit)		(115,029)	759	(112,572)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	17,569,406	4,975,275	16,045,033	1,524,373
	BB - EQUIPMENT	17,712	14,867	17,712	-
	DD - GENERAL EXPENSES	195,444	63,152	130,996	64,448
	DE - CONTRACTUAL SERVICES	394,500	31,544	394,500	-
	HF - INTER DEPARTMENTAL CHARGES	1,000	-	1,000	-
EXPENSE Total		18,178,062	5,084,839	16,589,241	1,588,821
REVENUE					
	BH - DEPT REVENUES	1,700,000	461,689	1,700,000	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	188,000	-	188,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	-	2,104	-	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	3,171,000	21,009	3,171,000	-
REVENUE Total		5,059,000	484,803	5,059,000	-
Surplus / (Deficit)		(13,119,062)	(4,600,036)	(11,530,241)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,015,084	196,576	719,257	295,827
	DD - GENERAL EXPENSES	26,280	6,375	12,400	13,880
	DE - CONTRACTUAL SERVICES	60,000	-	30,000	30,000
EXPENSE Total		1,101,364	202,951	761,657	339,707
REVENUE					
	BI - CAP BACKCHARGES	495,744	-	95,744	(400,000)
REVENUE Total		495,744	-	95,744	(400,000)
Surplus / (Deficit)		(605,620)	(202,951)	(665,913)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	13,681,652	3,021,161	13,636,058	45,594
	BB - EQUIPMENT	190,500	180	190,500	-
	DD - GENERAL EXPENSES	631,650	268,161	631,650	-
	DE - CONTRACTUAL SERVICES	2,960,600	1,355,047	2,960,600	-
EXPENSE Total		17,464,402	4,644,548	17,418,808	45,594
REVENUE					
	BF - RENTS & RECOVERIES	1,268,592	288,026	968,592	(300,000)
	BH - DEPT REVENUES	20,858,709	2,066,620	19,003,709	(1,855,000)
	TX - SPECIAL TAXS SPECIAL TAXES	675,000	26,849	675,000	-
REVENUE Total		22,802,301	2,381,495	20,647,301	(2,155,000)
Surplus / (Deficit)		5,337,899	(2,263,054)	3,228,493	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,865,026	407,418	1,747,555	117,471
	DD - GENERAL EXPENSES	49,875	17,444	20,307	29,568
	DE - CONTRACTUAL SERVICES	75,150	25,855	75,150	-
	DG - VAR DIRECT EXPENSES	225,000	-	225,000	-
	HF - INTER DEPARTMENTAL CHARGES	1,286,001	-	1,286,001	-
	MM - MASS TRANSPORTATION	46,819,670	7,429,638	46,819,670	-
	OO - OTHER EXPENSE	75,000	-	75,000	-
EXPENSE Total		50,395,722	7,880,356	50,248,683	147,039
REVENUE					
	BD - FINES & FORFEITS	10,000	-	10,000	-
	BH - DEPT REVENUES	1,386,750	39,550	1,386,750	-
	BI - CAP BACKCHARGES	237,297	-	237,297	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	291,000	-	291,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	25,000	-	25,000	-
REVENUE Total		1,950,047	39,550	1,950,047	-
Surplus / (Deficit)		(48,445,675)	(7,840,806)	(48,298,636)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,503,923	313,528	1,188,299	1,315,624
	DD - GENERAL EXPENSES	19,656	8,830	16,109	3,547
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	-
	HF - INTER DEPARTMENTAL CHARGES	301,715	-	301,715	-
EXPENSE Total		2,826,794	323,853	1,507,623	1,319,171
REVENUE					
	BF - RENTS & RECOVERIES	150,000	2,929	150,000	-
	BH - DEPT REVENUES	20,500	2,850	20,500	-
	BJ - INTERDEPT REVENUES	547,566	-	547,566	-
REVENUE Total		718,066	5,779	718,066	-
Surplus / (Deficit)		(2,108,728)	(318,074)	(789,557)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	00 - CAPITAL PROJECT	-	(651,158)	-	-
	AA - SALARIES, WAGES & FEES	43,406,218	11,626,041	41,412,672	1,993,546
	AC - WORKERS COMPENSATION	1,562,978	424,413	1,562,978	-
	BB - EQUIPMENT	483,930	60,813	404,342	79,588
	DD - GENERAL EXPENSES	7,013,816	2,633,586	6,716,663	297,153
	DE - CONTRACTUAL SERVICES	7,393,863	3,105,758	7,393,863	-
	DF - UTILITY COSTS	28,837,999	17,206,077	26,737,999	2,100,000
	HF - INTER DEPARTMENTAL CHARGES	11,054,279	-	11,054,279	-
EXPENSE Total		99,753,083	34,405,530	95,282,796	4,470,287
REVENUE					
	BC - PERMITS & LICENSES	285,000	122,663	285,000	-
	BF - RENTS & RECOVERIES	72,000	23,219	72,000	-
	BH - DEPT REVENUES	920,000	48,104	920,000	-
	BI - CAP BACKCHARGES	4,535,883	-	4,535,883	-
	BJ - INTERDEPT REVENUES	23,200,086	-	23,200,086	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	3,630,000	-	3,630,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	51,816	55,000	-
REVENUE Total		32,697,969	245,803	32,697,969	-
Surplus / (Deficit)		(67,055,114)	(34,159,728)	(62,584,827)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	824,317	124,801	555,070	269,247
	DD - GENERAL EXPENSES	108,224	6,135	95,786	12,438
	DE - CONTRACTUAL SERVICES	106,232	-	106,232	-
	OO - OTHER EXPENSE	14,533,845	12,458,149	14,533,845	-
EXPENSE Total		15,572,618	12,589,085	15,290,933	281,685
REVENUE					
	BF - RENTS & RECOVERIES	9,192,872	3,262,546	9,192,872	-
	BH - DEPT REVENUES	164,864	35,879	164,864	-
	BJ - INTERDEPT REVENUES	11,274,156	-	11,274,156	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	720,350	-	720,350	-
REVENUE Total		21,352,242	3,298,425	21,352,242	-
Surplus / (Deficit)		5,779,624	(9,290,660)	6,061,309	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	957,850	187,726	887,071	70,779
	BB - EQUIPMENT	40,000	-	1,000	39,000
	DD - GENERAL EXPENSES	190,500	74,927	159,791	30,709
	DE - CONTRACTUAL SERVICES	130,000	5,244	130,000	-
	HF - INTER DEPARTMENTAL CHARGES	75,085	-	75,085	-
EXPENSE Total		1,393,435	267,896	1,252,947	140,488
REVENUE					
	BJ - INTERDEPT REVENUES	626,550	-	626,550	-
REVENUE Total		626,550	-	626,550	-
Surplus / (Deficit)		(766,885)	(267,896)	(626,397)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



RS - RESERVES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
REVENUE					
	BF - RENTS & RECOVERIES	19,000,000	21,676	19,000,000	-
REVENUE Total		19,000,000	21,676	19,000,000	-

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
REVENUE					
	BD - FINES & FORFEITS	2,850,000	456,490	2,850,000	-
	BH - DEPT REVENUES	620,000	620,000	620,000	-
	BI - CAP BACKCHARGES	2,500,000	-	2,500,000	-
	BJ - INTERDEPT REVENUES	73,501,105	-	73,501,105	-
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	6,999,697	7,034,998	534,273
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	17,866,327	-	17,866,327	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	16,000,000	-	-	(16,000,000)
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	91,095,965	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	3,498,180	61,831,308	-
	TL - PROPERTY TAX	162,838,578	-	162,838,578	-
	TO - OTB 5% TAX	5,300,000	260,045	5,300,000	-
REVENUE Total		1,292,059,758	102,930,376	1,246,461,146	(45,598,612)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	457,659	88,412	256,677	200,982
	DD - GENERAL EXPENSES	4,892	1,600	2,438	2,454
	DE - CONTRACTUAL SERVICES	30,600	-	30,600	-
EXPENSE Total		493,151	90,012	289,715	203,436
REVENUE					
	BH - DEPT REVENUES	15,000	2,749	15,000	-
REVENUE Total		15,000	2,749	15,000	-
Surplus / (Deficit)		(478,151)	(87,263)	(274,715)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,221,141	678,088	1,968,138	253,003
	DD - GENERAL EXPENSES	38,094	9,595	22,603	15,491
	DE - CONTRACTUAL SERVICES	15,681,803	10,634,872	15,681,803	-
	HF - INTER DEPARTMENTAL CHARGES	1,381,875	-	1,381,875	-
EXPENSE Total		19,322,913	11,322,555	19,054,419	268,494
REVENUE					
	BH - DEPT REVENUES	16,724	3,476	16,724	-
	BJ - INTERDEPT REVENUES	516,354	-	516,354	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	38,076	-	37,500	(576)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,338,460	539,904	5,338,460	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	7,156,323	1,418,020	7,156,323	-
REVENUE Total		13,065,937	1,961,400	13,065,361	(576)
Surplus / (Deficit)		(6,256,976)	(9,361,155)	(5,989,058)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	52,358,518	12,552,262	50,449,530	1,908,988
	BB - EQUIPMENT	50,300	655	36,630	13,670
	DD - GENERAL EXPENSES	1,127,700	317,300	1,086,783	40,917
	DE - CONTRACTUAL SERVICES	13,580,300	3,863,471	13,096,325	483,975
	DF - UTILITY COSTS	400	-	400	-
	HF - INTER DEPARTMENTAL CHARGES	23,538,929	11,382	23,538,929	-
	SS - RECIPIENT GRANTS	61,750,000	16,559,907	67,050,000	(5,300,000)
	TT - PURCHASED SERVICES	50,541,207	31,735,486	51,541,207	(1,000,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	40,834,353	57,955,000	-
	XX - MEDICAID	237,500,000	48,962,791	237,500,000	-
EXPENSE Total		498,402,354	154,837,607	502,254,804	(3,852,450)
REVENUE					
	BF - RENTS & RECOVERIES	-	28,445	-	-
	BH - DEPT REVENUES	11,890,000	1,972,791	11,890,000	-
	BJ - INTERDEPT REVENUES	110,000	-	110,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	151,711,818	17,358,724	154,121,912	2,410,094
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,248,066	29,604,114	84,055,442	1,807,376
REVENUE Total		245,959,884	48,964,073	250,177,354	4,217,470
Surplus / (Deficit)		(252,442,470)	(105,873,534)	(252,077,450)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,165,971	700,261	2,617,352	1,548,619
	BB - EQUIPMENT	9,650	-	7,586	2,064
	DD - GENERAL EXPENSES	250,000	111,109	215,212	34,788
	DE - CONTRACTUAL SERVICES	54,490	(85,698)	54,490	-
	OO - OTHER EXPENSE	50,000,000	12,774,743	50,000,000	-
EXPENSE Total		54,480,111	13,500,414	52,894,640	1,585,471
REVENUE					
	BA - INT PENALTY ON TAX	27,500,000	6,236,351	27,500,000	-
	BD - FINES & FORFEITS	12,000	-	12,000	-
	BE - INVEST INCOME	8,000,000	302,953	4,000,000	(4,000,000)
	BF - RENTS & RECOVERIES	-	13,226	-	-
	BH - DEPT REVENUES	750,000	161,193	750,000	-
	BJ - INTERDEPT REVENUES	14,662	-	14,662	-
	TX - SPECIAL TAXS SPECIAL TAXES	3,200,000	358,607	3,200,000	-
REVENUE Total		39,476,662	7,072,331	35,476,662	(4,000,000)
Surplus / (Deficit)		(15,003,449)	(6,428,084)	(17,417,978)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,210,070	754,288	2,911,977	298,093
	BB - EQUIPMENT	19,190	603	19,190	-
	DD - GENERAL EXPENSES	289,230	70,206	219,272	69,958
	DE - CONTRACTUAL SERVICES	9,643,000	4,051,000	7,399,000	2,244,000
EXPENSE Total		13,161,490	4,876,097	10,549,439	2,612,051
REVENUE					
	BD - FINES & FORFEITS	46,750,000	4,909,654	42,250,000	(4,500,000)
	BF - RENTS & RECOVERIES	-	61,652	-	-
	BH - DEPT REVENUES	-	2,400	-	-
	BI - CAP BACKCHARGES	81,230	-	81,230	-
REVENUE Total		46,831,230	4,973,706	42,331,230	(4,500,000)
Surplus / (Deficit)		33,669,740	97,609	31,781,791	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	575,690	152,606	552,469	23,221
	DD - GENERAL EXPENSES	21,980	1,050	14,000	7,980
	DE - CONTRACTUAL SERVICES	700	-	700	-
	HF - INTER DEPARTMENTAL CHARGES	1,133,457	-	1,133,457	-
EXPENSE Total		1,731,827	153,656	1,700,626	31,201
REVENUE					
	BJ - INTERDEPT REVENUES	1,698,927	-	1,698,927	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	32,900	-	32,900	-
REVENUE Total		1,731,827	-	1,731,827	-
Surplus / (Deficit)		-	(153,656)	31,201	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	375,747	123,314	373,527	2,220
	DD - GENERAL EXPENSES	8,515	2,306	4,612	3,903
	DE - CONTRACTUAL SERVICES	7,699,544	7,255,089	6,252,000	1,447,544
	HF - INTER DEPARTMENTAL CHARGES	565,637	-	565,637	-
EXPENSE Total		8,649,443	7,380,709	7,195,776	1,453,667
REVENUE					
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,335,164	-	1,335,164	-
REVENUE Total		1,335,164	-	1,335,164	-
Surplus / (Deficit)		(7,314,279)	(7,380,709)	(5,860,612)	

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	00 - CAPITAL PROJECT	-	(74,342)	-	-
	AA - SALARIES, WAGES & FEES	19,905,330	5,495,658	19,143,038	762,292
	AB - FRINGE BENEFITS	9,545,432	1,960,876	9,545,432	-
	BB - EQUIPMENT	299,000	6,220	299,000	-
	DD - GENERAL EXPENSES	14,615,801	3,249,065	14,615,801	-
	DE - CONTRACTUAL SERVICES	21,867,272	16,904,038	21,867,272	-
	DF - UTILITY COSTS	14,782,498	2,352,237	14,782,498	-
	FF - INTEREST	11,351,775	1,083,394	11,351,775	-
	GG - PRINCIPAL	22,045,500	3,950,000	22,045,500	-
	HH - INTERFD CHGS INTERFUND CHARGES	27,426,600	-	27,426,600	-
	OO - OTHER EXPENSE	24,863,174	-	24,863,174	-
EXPENSE Total		166,702,382	34,927,148	165,940,090	762,292
REVENUE					
	AA - SALARIES, WAGES & FEES	52,784,573	-	52,784,573	-
	BC - PERMITS & LICENSES	241,900	50,568	241,900	-
	BE - INVEST INCOME	1,294,000	274,688	1,294,000	-
	BF - RENTS & RECOVERIES	2,007,452	183,199	2,007,452	-
	BG - REVENUE OFFSET TO EXPENSE	160,005	-	160,005	-
	BH - DEPT REVENUES	9,726,212	372,850	9,726,212	-
	BI - CAP BACKCHARGES	618,680	-	618,680	-
	IF - INTERFUND	99,869,560	5,609,210	99,869,560	-
REVENUE Total		166,702,382	6,490,516	166,702,382	-
SURPLUS / (DEFICIT)			(28,436,632)	762,292	762,292

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	First Quarter 2010 Projection	Fav / (Unfav) \$
DSV	DS	BQ	The deficit is projected due to an interest subsidy from the Build America Bonds fund budgeted but not booked to this line item.	18,021,722	17,526,797	(494,925)
DSV	DS	FA	A surplus is projected due to a non-budgeted interest subsidy received from the Build America Bonds Fund.	-	494,925	494,925
		DSV Total				0
FCF	FC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	10,648,083	10,551,604	96,479
FCF	FC	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	191,253	73,550	117,703
		FCF Total				214,182
PDD	PD	AA	A deficit is projected due to an anticipated increase in overtime costs partially offset by lower termination pay.	225,669,419	226,933,915	(1,264,496)
PDD	PD	AB	A deficit is projected mainly due to an understated Social Security amount included in the budget.	98,458,293	99,786,000	(1,327,707)
PDD	PD	BB	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	630,747	199,654	431,093
PDD	PD	BW	A deficit is projected due to a lower anticipated pension reserve fund required to cover termination compensation.	11,000,000	6,356,018	(4,643,982)
PDD	PD	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	3,280,276	2,812,919	467,357
		PDD Total				(6,337,735)
PDH	PD	AA	A deficit is projected due to an anticipated increase in overtime costs partially offset by lower termination pay.	201,114,965	201,341,285	(226,320)
PDH	PD	AB	A deficit is projected mainly due to pension cost increases that were higher than projected in the Adopted Budget.	91,681,609	94,350,000	(2,668,391)
PDH	PD	BB	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	693,962	350,674	343,288
PDH	PD	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	3,421,380	2,507,999	913,381
		PDH Total				(1,638,042)
GEN	AC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	141,120	6,531	134,589
		AC Total				134,589
GEN	AR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	3,718,277	3,462,922	255,355
		AR Total				255,355
GEN	AS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	13,546,152	12,702,011	844,141
GEN	AS	DD	A surplus is projected due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	681,383	567,392	113,991
GEN	AS	SA	A deficit is projected due to a reduction of State Aid reimbursement for annual revaluations.	490,000	428,750	(61,250)
		AS Total				896,882
GEN	AT	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	12,462,567	11,060,914	1,401,653
		AT Total				1,401,653
GEN	BH	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	5,912,551	5,523,959	388,592
GEN	BH	BH	A deficit is projected due to lower Medicaid reimbursement from New York State for vacant positions.	275,250	200,000	(75,250)
GEN	BH	DD	A surplus is projected due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	604,388	291,102	313,286
GEN	BH	DE	A surplus is projected due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	12,028,158	11,528,158	500,000
GEN	BH	SA	A deficit is projected primarily due to lower reimbursement from New York State for lower staffing levels and contractual expenses.	7,779,206	7,604,206	(175,000)
		BH Total				951,628
GEN	BU	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	3,126,794	2,334,872	791,922
		BU Total				791,922
GEN	CA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	2,418,999	1,889,129	529,870
GEN	CA	BC	A deficit is projected due to lower than anticipated home improvement license renewals.	3,810,000	2,950,000	(860,000)
GEN	CA	BD	A deficit is projected primarily due to an anticipated decrease in the amount of fines imposed on violators of trade practices.	950,000	750,000	(200,000)
GEN	CA	BH	A deficit is projected due to the delayed implementation of the Web site initiative.	510,200	200	(510,000)
		CA Total				(1,040,130)
GEN	CC	AA	A deficit is projected primarily due to a higher than anticipated overtime expense level.	124,914,066	125,289,196	(375,130)
GEN	CC	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	3,549,536	3,223,415	326,121
		CC Total				(49,009)
GEN	CE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	3,683,907	1,897,325	1,786,582
		CE Total				1,786,582
GEN	CL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	6,164,787	5,621,905	542,882
GEN	CL	BB	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	154,000	98,149	55,851
		CL Total				598,733
GEN	CO	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	7,321,450	6,494,892	826,558
GEN	CO	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	150,000	67,447	82,553
		CO Total				909,111
GEN	CS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	4,848,678	4,656,975	191,703
		CS Total				191,703
GEN	DA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	29,452,783	28,107,822	1,344,961
GEN	DA	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	807,347	753,969	53,378
		DA Total				1,398,339
GEN	EL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	11,660,157	11,405,345	254,812
		EL Total				254,812
GEN	EM	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	530,587	425,184	105,403
		EM Total				105,403
GEN	FB	BW	A deficit is projected due to a reserve established for pension expenses contingent upon a surplus in 2009 which never materialized.	13,000,000	-	(13,000,000)
		FB Total				(13,000,000)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	First Quarter 2010 Projection	Fav / (Unfav) \$
GEN	HE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	16,836,835	15,681,039	1,155,796
GEN	HE	BC	A deficit is projected primarily due to lower revenues from X-Ray facilities and hazardous material permits.	4,286,900	4,010,900	(276,000)
GEN	HE	BH	A deficit is projected primarily due to lower reimbursements from Medicaid.	11,217,400	10,892,400	(325,000)
GEN	HE	DD	A surplus is projected due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	1,792,099	1,621,745	170,354
GEN	HE	DE	A surplus is projected due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	1,699,532	1,034,632	664,900
GEN	HE	PP	A surplus is projected due to a less than anticipated growth rate in the number of children served in the Early Intervention program.	173,600,000	167,871,383	5,728,617
GEN	HE	SA	A deficit is projected primarily due to lower reimbursements in connection with lower spending in Preschool, Early Intervention and other reimbursable expenses.	102,564,695	96,564,695	(6,000,000)
	HE Total					1,118,667
GEN	HI	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	709,729	451,203	258,526
GEN	HI	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	109,909	11,701	98,208
	HI Total					356,734
GEN	HP	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	267,792	149,736	118,056
	HP Total					118,056
GEN	HR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	700,456	629,519	70,937
	HR Total					70,937
GEN	IT	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	11,316,448	10,639,226	677,222
GEN	IT	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	477,150	327,800	149,350
	IT Total					826,572
GEN	LE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	6,398,110	5,429,059	969,051
	LE Total					969,051
GEN	LR	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	444,817	266,862	177,955
	LR Total					177,955
GEN	MA	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	496,059	407,777	88,282
	MA Total					88,282
GEN	ME	AA	A deficit is projected due to three grant employees, offset with the Interfund revenue from grant.	4,915,216	5,007,244	(92,028)
GEN	ME	BW	A surplus is projected due to the non budgeted reimbursement for three employees from the grant funds.	-	166,130	166,130
	ME Total					74,102
GEN	MI	BF	A surplus is projected primarily due to a recovery of tobacco settlement reserve funds.	50,000	5,020,000	4,970,000
GEN	MI	GA	A surplus is projected as a result of this expenditure being tied in with Sales Tax. Since Local Government Assistance is a percentage of total sales tax receipts and sales tax is projected to be lower than budget, this expense is also projected to be lower than budget.	57,855,586	57,106,286	749,300
GEN	MI	OO	A surplus is projected primarily due to the non utilization of a contingency reserve amount included in the budget and the anticipated reimbursement to the county for tuition paid by Nassau County on behalf of Nassau County residents attending the Fashion Institute of Technology.	32,559,619	17,059,619	15,500,000
GEN	MI	SA	A deficit is projected due to a decrease in distributions in connection with the Indigent Legal Service Fund.	2,656,084	2,509,187	(146,897)
	MI Total					21,072,403
GEN	PB	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	17,569,406	16,045,033	1,524,373
GEN	PB	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	195,444	130,996	64,448
	PB Total					1,588,821
GEN	PE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	1,015,084	719,257	295,827
GEN	PE	BI	A deficit is projected due to a decrease in the number of personnel actively working in the new financial system.	495,744	95,744	(400,000)
	PE Total					(104,173)
GEN	PK	BF	A deficit is projected due to lower rents collected.	1,268,592	968,592	(300,000)
GEN	PK	BH	A deficit is projected due to a decrease in Parks attendance.	20,858,709	18,903,709	(1,955,000)
	PK Total					(2,255,000)
GEN	PL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	1,865,026	1,747,555	117,471
	PL Total					117,471
GEN	PR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	2,503,923	1,188,299	1,315,624
	PR Total					1,315,624
GEN	PW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	43,406,218	41,412,672	1,993,546
GEN	PW	BB	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	483,930	404,342	79,588
GEN	PW	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	7,013,816	6,716,663	297,153
GEN	PW	DF	A surplus is projected as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.	28,837,999	26,737,999	2,100,000
	PW Total					4,470,287
GEN	RE	AA	A surplus is projected due to vacancies in budgeted staffing as well as the bonding of termination compensation.	824,317	555,070	269,247
	RE Total					269,247
GEN	RM	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	957,850	887,071	70,779
	RM Total					70,779
GEN	RV	BO	A surplus is projected primarily due to higher than anticipated payments received from LIPA.	6,500,725	7,034,998	534,273
GEN	RV	BS	A deficit is projected due to Off Track Betting Corporation's projected net loss for 2010 resulting in no profits being distributed to Nassau County.	1,000,000	-	(1,000,000)
GEN	RV	SA	A deficit is projected due to a NYS Initiative amount included in the budget for Sales Tax on cigarettes which is currently expected not to take place.	16,000,000	-	(16,000,000)
GEN	RV	TA	A deficit is projected due to elimination of Residential Energy tax as well as lower-than-budgeted growth.	941,251,715	912,118,830	(29,132,885)
	RV Total					(45,598,612)
GEN	SA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	457,659	256,677	200,982
	SA Total					200,982
GEN	SC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	2,221,141	1,968,138	253,003
	SC Total					253,003

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	First Quarter 2010 Projection	Fav / (Unfav) \$
GEN	SS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	52,358,518	50,449,530	1,908,988
GEN	SS	DE	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	13,580,300	13,096,325	483,975
GEN	SS	FA	A surplus is due to an increase in caseloads partially offset by lower salary expense reimbursements.	151,711,818	154,121,912	2,410,094
GEN	SS	SA	A surplus is due to an increase in caseloads partially offset by lower salary expense reimbursements.	82,248,066	84,055,442	1,807,376
GEN	SS	SS	A deficit is projected due to higher than anticipated Temporary Assistance for Needy Families (TANF) and Safety Net caseloads, partially offset by Federal and State Aid reimbursements.	61,750,000	67,050,000	(5,300,000)
GEN	SS	TT	A deficit is projected due to the provision for increased daycare service rates and higher preventive services.	50,541,207	51,541,207	(1,000,000)
	SS Total					310,433
GEN	TR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	4,165,971	2,617,352	1,548,619
GEN	TR	BE	A deficit is projected due to lower than budgeted interest rates.	8,000,000	4,000,000	(4,000,000)
	TR Total					(2,451,381)
GEN	TV	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	3,210,070	2,911,977	298,093
GEN	TV	BD	A deficit is projected primarily due to a lower than anticipated number of cameras in operation in connection with the Red Light Camera Program.	46,750,000	42,250,000	(4,500,000)
GEN	TV	DD	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	289,230	219,272	69,958
GEN	TV	DE	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	9,643,000	7,399,000	2,244,000
	TV Total					(1,887,949)
GEN	YB	DE	A surplus is projected primarily due to a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	7,699,544	6,252,000	1,447,544
	YB Total					1,447,544
	GEN Total					(21,792,592)
SSW	SSW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	19,905,330	19,143,038	762,292
	SSW Total					762,292
	Grand Total					(28,791,895)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail

SUBOBJ AND NAME -	AATAK - TERMINAL LEAVE				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	119,890	211,996	119,890	-
FCF Total		119,890	211,996	119,890	-
GEN					
	AC - COMMISSIONER OF INVESTIGATIONS	6,570	89,528	6,531	39
	AR - ASSESSMENT REVIEW COMMISSION	65,640	74,626	68,918	(3,278)
	AS - ASSESSMENT DEPARTMENT	71,725	151,451	71,725	-
	AT - COUNTY ATTORNEY	106,048	204,188	106,048	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	117,172	178,599	117,172	-
	BU - OFFICE OF MANAGEMENT AND BUDGET	76,278	109,559	76,278	-
	CA - OFFICE OF CONSUMER AFFAIRS	67,222	123,209	67,222	-
	CC - SHERIFF/CORRECTIONAL CENTER	1,040,853	1,373,924	1,040,853	-
	CE - COUNTY EXECUTIVE	300,000	811,494	162,232	137,768
	CF - OFFICE OF CONSTITUENT AFFAIRS	64,530	158,513	64,530	-
	CL - COUNTY CLERK	92,304	80,618	92,304	-
	CO - COUNTY COMPTROLLER	165,973	404,201	165,973	-
	CS - CIVIL SERVICE	231,797	257,832	231,797	-
	DA - DISTRICT ATTORNEY	731,375	983,184	731,375	-
	EL - BOARD OF ELECTIONS	90,997	156,705	90,997	-
	EM - EMERGENCY MANAGEMENT	-	1,685	-	-
	HE - HEALTH DEPARTMENT	357,421	451,558	357,421	-
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	10,030	52,159	18,369	(8,339)
	HP - PHYSICALLY CHALLENGED	-	67,252	-	-
	HR - COMMISSION ON HUMAN RIGHTS	-	16,216	-	-
	IT - INFORMATION TECHNOLOGY	108,719	356,577	108,719	-
	LE - COUNTY LEGISLATURE	78,878	88,816	78,878	-
	LR - OFFICE OF LABOR RELATIONS	-	54,290	-	-
	MA - OFFICE OF MINORITY AFFAIRS	-	111,265	-	-
	ME - MEDICAL EXAMINER	123,362	286,676	123,362	-
	MI - MISCELLANEOUS	2,100,000	-	2,100,000	-
	PB - PROBATION	748,723	1,302,958	748,723	-
	PE - DEPARTMENT OF HUMAN RESOURCES	-	50,919	-	-
	PK - PARKS, RECREATION AND MUSEUMS	400,527	500,176	400,527	-
	PL - PLANNING	7,867	7,707	7,867	-
	PR - PURCHASING DEPARTMENT	-	27,990	-	-
	PW - PUBLIC WORKS DEPARTMENT	627,380	1,387,579	627,380	-
	RE - OFFICE OF REAL ESTATE SERVICES	14,466	4,466	14,466	-
	RM - RECORDS MANAGEMENT	5,000	-	5,000	-
	SA - COORD AGENCY FOR SPANISH AMERICANS	5,000	18,075	5,000	-
	SC - SENIOR CITIZENS AFFAIRS	86,399	211,777	86,399	-
	SS - SOCIAL SERVICES	422,977	579,186	422,977	-
	TR - COUNTY TREASURER	43,079	69,871	43,079	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	-	108,705	-	-
	VS - VETERANS SERVICES AGENCY	15,234	26,773	15,234	-
	YB - NASSAU COUNTY YOUTH BOARD	15,107	39,617	15,107	-
GEN Total		8,398,653	10,979,925	8,272,463	126,190
PDD					
	PD - POLICE DEPARTMENT	11,000,000	1,264,312	6,356,018	4,643,982
PDD Total		11,000,000	1,264,312	6,356,018	4,643,982
PDH					
	PD - POLICE DEPARTMENT	7,300,000	1,400,803	6,236,772	1,063,228
PDH Total		7,300,000	1,400,803	6,236,772	1,063,228
Grand Total		26,818,543	13,857,036	20,985,143	5,833,400

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME -					
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	1,457,629	254,476	1,705,258	(247,629)
FCF Total		1,457,629	254,476	1,705,258	(247,629)
GEN					
	AR - ASSESSMENT REVIEW COMMISSION	160,457	-	135,834	24,623
	AS - ASSESSMENT DEPARTMENT	58,799	14	37,332	21,467
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	5,912	-	5,912	-
	CA - OFFICE OF CONSUMER AFFAIRS	109,786	6,474	109,786	-
	CC - SHERIFF/CORRECTIONAL CENTER	15,360,000	2,979,878	19,376,960	(4,016,960)
	CF - OFFICE OF CONSTITUENT AFFAIRS	38,003	1,248	38,003	-
	CL - COUNTY CLERK	105,564	-	45,564	60,000
	CO - COUNTY COMPTROLLER	12,668	-	12,668	-
	CS - CIVIL SERVICE	20,342	1,446	20,342	-
	DA - DISTRICT ATTORNEY	295,579	118,411	295,579	-
	EL - BOARD OF ELECTIONS	33,781	-	33,781	-
	FB - FRINGE BENEFIT	-	(569)	-	-
	HE - HEALTH DEPARTMENT	215,351	42,762	215,351	-
	IT - INFORMATION TECHNOLOGY	67,561	5,771	67,561	-
	ME - MEDICAL EXAMINER	32,936	1,791	32,895	41
	PA - PUBLIC ADMINISTRATOR	7,612	42	7,612	-
	PB - PROBATION	225,000	35,770	225,000	-
	PK - PARKS, RECREATION AND MUSEUMS	208,172	7,022	208,172	-
	PL - PLANNING	12,148	-	12,148	-
	PR - PURCHASING DEPARTMENT	1,689	-	1,689	-
	PW - PUBLIC WORKS DEPARTMENT	1,069,224	621,760	1,069,224	-
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	3,763	28,943	-
	RM - RECORDS MANAGEMENT	4,223	-	4,223	-
	SC - SENIOR CITIZENS AFFAIRS	845	-	845	-
	SS - SOCIAL SERVICES	1,315,265	202,231	1,315,265	-
	TR - COUNTY TREASURER	16,890	-	16,890	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	28,562	152,012	-
GEN Total		19,558,762	4,056,378	23,469,591	(3,910,829)
PDD					
	PD - POLICE DEPARTMENT	15,232,384	2,978,041	18,628,204	(3,395,820)
PDD Total		15,232,384	2,978,041	18,628,204	(3,395,820)
PDH					
	PD - POLICE DEPARTMENT	16,730,532	2,373,809	19,886,560	(3,156,028)
PDH Total		16,730,532	2,373,809	19,886,560	(3,156,028)
Grand Total		52,979,307	9,662,704	63,689,613	(10,710,306)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME -		AB08F - NYS POLICE RETIREMENT			
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
PDD					
	FB - FRINGE BENEFIT	30,164,646	-	30,351,775	(187,129)
PDD Total		30,164,646	-	30,351,775	(187,129)
PDH					
	FB - FRINGE BENEFIT	21,887,156	-	22,331,000	(443,844)
PDH Total		21,887,156	-	22,331,000	(443,844)
Grand Total		52,051,802	-	52,682,775	(630,973)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME -		AB11F - STATE RET SYSTEMS			
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	743,416	-	762,000	(18,584)
FCF Total		743,416	-	762,000	(18,584)
GEN					
	FB - FRINGE BENEFIT	32,369,479	-	30,672,600	1,696,879
GEN Total		32,369,479	-	30,672,600	1,696,879
PDD					
	FB - FRINGE BENEFIT	925,369	-	1,117,000	(191,631)
PDD Total		925,369	-	1,117,000	(191,631)
PDH					
	FB - FRINGE BENEFIT	3,484,248	-	5,123,440	(1,639,192)
PDH Total		3,484,248	-	5,123,440	(1,639,192)
Grand Total		37,522,512	-	37,675,040	(152,528)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME -		AB14F - HEALTH INSURANCE			
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	1,405,708	341,711	1,368,000	37,708
FCF Total		1,405,708	341,711	1,368,000	37,708
GEN					
	CT - COURTS	168,158	33,142	168,158	-
	FB - FRINGE BENEFIT	60,096,039	15,564,590	64,872,000	(4,775,961)
	MI - MISCELLANEOUS	-	2,449	-	-
GEN Total		60,264,197	15,600,181	65,040,158	(4,775,961)
PDD					
	FB - FRINGE BENEFIT	28,632,861	7,055,345	28,151,000	481,861
PDD Total		28,632,861	7,055,345	28,151,000	481,861
PDH					
	FB - FRINGE BENEFIT	21,511,325	5,177,865	20,856,000	655,325
PDH Total		21,511,325	5,177,865	20,856,000	655,325
Grand Total		111,814,091	28,175,102	115,415,158	(3,601,067)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME - AB75F - HEALTH INSURANCE FOR RETIREES					
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	1st. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	477,529	134,725	540,000	(62,471)
FCF Total		477,529	134,725	540,000	(62,471)
GEN					
	CT - COURTS	1,444,636	347,189	1,444,636	-
	FB - FRINGE BENEFIT	38,360,316	9,964,532	40,147,316	(1,787,000)
	MI - MISCELLANEOUS	17,743,443	2,675,165	17,743,443	-
GEN Total		57,548,395	12,986,887	59,335,395	(1,787,000)
PDD					
	FB - FRINGE BENEFIT	21,017,678	5,275,644	21,089,000	(71,322)
PDD Total		21,017,678	5,275,644	21,089,000	(71,322)
PDH					
	FB - FRINGE BENEFIT	28,557,108	7,133,422	28,481,000	76,108
PDH Total		28,557,108	7,133,422	28,481,000	76,108
Grand Total		107,600,710	25,530,678	109,445,395	(1,844,685)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



ECONOMIC ACTIVITY REPORT



Fiscal 2010 First Quarter Economic Activity Report

The US economy, which entered a recession in December 2007, has seen positive growth in the fourth quarter of 2009, continuing into the first quarter of 2010. Even with the pickup for the economy, it will likely be a more tepid recovery for the remainder of the year as several factors will continue to weigh on the pace of gains.¹

National Economy

- For the U.S., the economy will likely not see the gains experienced prior to the recession of 2007 due to slower gains for spending by consumers. The more modest rise for spending by consumers most likely will be the result of high unemployment which may hover at or below 10% during the year. Currently, the national unemployment rate stands at 9.7%.² This may be slow to fall even with a gain for the economy with many employers generally unwilling to bring in new employees until they are confident that the gains for the economy will last. Also, with prices for housing having fallen sharply from their peaks of a few years ago and the availability for credit still somewhat limited, consumer spending will be restrained.³ Spending will most likely be restrained by the diminished values for personal savings particularly for IRAs that saw values plummet during the past several months.
- Spending for investments may increase slightly into the year mainly in the housing area. Due to the extension of the government funded home buyer tax credit, low interest rates and low home prices, home purchases have moderately increased. Although new housing starts approached two million units by the second quarter of 2004, such robust growth will not be seen for a considerable time due to a steep falloff and the excess of homes currently on the market. The pace of spending by businesses which did not see the steep decreases posted for the residential sector will likely bounce back with an economic recovery.⁴
- Outlays by the federal government will also be restricted as large deficits will persist and with that federal officials will need to make difficult choices. State and local governments will also see spending tempered due to restricted revenue streams.¹
- Foreign trade may provide an area for gains with the demand for exports rising with foreign economies generally emerging from their downturns somewhat later than that for the U.S.¹
- Employment gains for the U.S. will likely be restricted due to recent downturns in the construction and manufacturing sectors. Financial sector employment may see slower gains with less new entrants. Retail trade employment gains may also be more modest with consumer spending being held in check. The government sector will most likely see slower gains with the federal government impacted by the budget deficit and the state and local municipalities struggling to balance their budgets each year. This leveling out of the demand for labor will cause unemployment to remain at or slightly below the 10 percent level even with modest gains in national GDP seen at the start of 2010.²

1. Office of Management and Budget 2010 Projection.

2. Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

3. Reuters News Agency. www.reuters.com

4. US Census Bureau; www.census.gov



- The slower pace for the economy will imply a more modest pace for aggregate demand that would be generally anticipated to hold price gains under control. However, some of that may be offset by a rise in the general price level due to all the money that the Federal Reserve has pushed into the economy since the recession started in an effort to offset the spending decrease particularly by consumers.¹

Regional Economy

- For Nassau County and the region, the impact of the national recession is weighing on the local economy. Payroll employment for the region has remained steady for the first two months of the quarter, down 0.8% in January 2010 versus a year ago and down 1.0% in February 2010 compared with February 2009. The unemployment rate for both Nassau and Suffolk Counties stood at 7.8%, up from 6.9% a year ago. While the economy for the region may be less impacted than the national economy, it will still impact the region.³
- The major reason for the more modest falloff in the County is the fact that employment is less cyclical versus that of the U.S. with a greater mix of service sector employment and less employment in the construction and manufacturing areas. Employment for Nassau County has been impacted since it houses occupations in the financial, information, manufacturing, professional and business services sectors. Unemployment for the region is below that of the U.S. and is anticipated to stay that way for the remainder of 2010.³
- Even with the sharp downturn in the financial sector, Wall Street bonuses paid at the end of 2009 and the beginning of 2010 have risen. The increase in payouts may be due to a recent run-up in stock prices but the gains seen during previous years may be tempered due to increased government regulation and oversight.⁴
- Following a rise generally through 2006, both existing home sales and the median price for a home has decreased at a sharp pace in Nassau County. In January 2010, there was a sharp falloff in homes sold versus December 2009. In January, 541 homes were sold versus 742 in December.³ This has limited consumer spending particularly for goods associated with home purchases. The average price of a home in Nassau County rose to \$434,200 versus \$402,800 a year ago. The increase in home prices in January versus a December 2009 average of \$400,000 indicates that housing prices are on the rise. The government funded home buyer's tax credit, set to expire in April, may have contributed to the increased demand in purchased homes, driving up price.²
- The recent slow down in the economic downturn and the slight increase in consumer spending will have a positive impact for the sales tax revenues for the County. Collections fell modestly during 2009 and revenues are anticipated to increase this year.⁵ This will impact future revenues greatly as gains in the future may be more modest as the County moves to a longer term growth trend rate.¹

1. Office of Management and Budget 2010 Projection.

2. Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

3. National Association of Realtors Monthly Survey, See Table of Economic Indicators.

4. Reuters News Agency. www.reuters.com

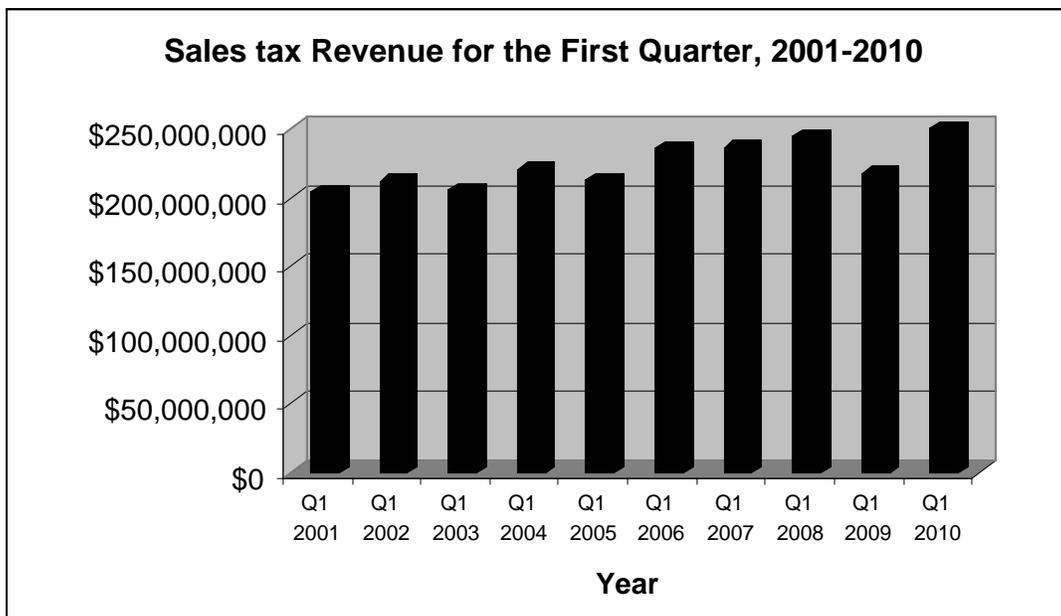
5. Nassau County Treasurer's Office.



Sales Tax Revenue for 1st Quarter of 2010

Table 1 summarizes the actual first quarter monthly sales tax revenues for fiscal years 2001 through 2010. First quarter sales tax revenues were approximately \$203.8, \$212.0, \$204.6, \$220.7, \$212.6, \$235.5, \$236.4, \$244.0, \$217.6 and \$249.7 million for the years 2001 through 2010, respectively.⁵ The percent change in revenue in the first quarter of 2010 versus that of 2009 has increased substantially, posting a 14.8% increase, fueling a positive sign that the economic slowdown may be coming to a halt. It is important to note that this increase is the largest percent change in ten years.

Graph 1: Actual Gross Sales Tax Revenue for the 1st Quarter, 2001-2010



Source: Nassau County Treasurer's Office

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



5. Nassau County Treasurer's Office.

Table 1: Historical Quarterly Sales tax Revenue for the First Quarter, 2001-2010

Year	Q1 2001	Q1 2002	Q1 2003	Q1 2004	Q1 2005	Q1 2006	Q1 2007	Q1 2008	Q1 2009	Q1 2010
Revenue (millions of dollars)	203.8	211.9	204.6	220.7	212.6	235.5	236.4	244.0	217.6	249.7
Percent change previous year	-	11.8%	4.0%	7.9%	-3.7%	10.7%	0.4%	3.2%	10.8%	14.8%

Source: Nassau County Treasurer's Office

**KEY PERFORMANCE
INDICATORS**

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Fiscal 2010 Full-Time and Contract Staff

Department	FY 2010 Budget	On-Board 1/1/2010	On Board 3/25/2010	Variance 3/25/2010 vs. Budget 2010	Variance 3/25/2010 vs. 1/1/2010
Consumer Affairs	36	32	32	(4)	0
Correctional Center/Sheriff	1,281	1,241	1,230	(51)	(11)
Emergency Management	7	2	3	(4)	1
Fire Commission	110	105	104	(6)	(1)
Medical Examiner	46	49	48	2	(1)
Police District	1,771	1,749	1,729	(42)	(20)
Police Headquarters	1,649	1,558	1,568	(81)	10
Probation	215	207	206	(9)	(1)
Traffic and Parking Violations Agency	45	42	43	(2)	1
Sub-Total	5,160	4,985	4,963	(197)	(22)
Behavioral Services	74	71	71	(3)	0
Health	220	208	207	(13)	(1)
Physically Challenged	5	3	3	(2)	0
Senior Citizens Affairs	31	29	29	(2)	0
Social Services	829	812	806	(23)	(6)
Veterans Services	8	7	8	0	1
Youth Board	5	5	5	0	0
Sub-Total	1,172	1,135	1,129	(43)	(6)
Recreation, Parks and Museums	151	141	147	(4)	6
Public Works / Traffic Safety	634	608	608	(26)	0
Sub-Total	785	749	755	(30)	6
Civil Service	57	55	55	(2)	0
CF - Constituent Affairs	13	7	14	1	7
CF - Printing, Mail & Graphics	34	34	34	0	0
County Attorney	157	147	135	(22)	(12)
Human Resources	16	6	8	(8)	2
Human Rights Commission	9	7	7	(2)	0
Investigations	1	0	0	(1)	0
Labor Relations	5	1	4	(1)	3
Real Estate Services	9	6	6	(3)	0
Sub-Total	301	263	263	(38)	0
Assessment	232	223	222	(10)	(1)
Assessment Review Commission	42	40	40	(2)	0
Information Technology	133	130	128	(5)	(2)
Office of Management and Budget	33	21	24	(9)	3
Purchasing	21	17	17	(4)	0
Treasurer	41	39	40	(1)	1
Sub-Total	502	470	471	(31)	1
Housing & Intergovernmental Affairs	7	3	5	(2)	2
Planning	23	18	21	(2)	3
Sub-Total	30	21	26	(4)	5
Coord. Agency for Spanish Americans	8	3	4	(4)	1
County Executive	35	7	19	(16)	12
Minority Affairs	6	1	5	(1)	4
Public Administrator	7	7	7	0	0
Sub-Total	56	18	35	(21)	17
County Clerk	106	96	100	(6)	4
Records Management	13	12	12	(1)	0
County Comptroller	92	78	80	(12)	2
District Attorney	371	368	369	(2)	1
Elections	126	119	118	(8)	(1)
Legislature	95	79	85	(10)	6
Sub-Total	803	752	764	(39)	12
Sub-Total Full-Time Employees	8,809	8,393	8,406	(403)	13
Contract Employees	83	80	80	(3)	0
Major Operating Funds Sub-Total	8,892	8,473	8,486	(406)	13
Sewer Districts	290	257	257	(33)	0
Grand Total F/T Employees	9,182	8,730	8,743	(439)	13

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 3/25/2010	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 3/25/2010	Grand Total On-Board 3/25/2010
Consumer Affairs	31						31			1		1	32
Correctional Center	162				1,067		1,229					1	1,230
Emergency Management	1						1			2		2	3
Fire Commission	104						104					-	104
Medical Examiner	46						46			2		2	48
Police District	82	2		1,444		200	1,728			1		1	1,729
Police Headquarters	650	395		320		195	1,560			8		8	1,568
Probation	206						206			-		-	206
Traffic and Parking Violations Agency	42						42			1		1	43
Sub-Total	1,324	397	-	1,764	1,067	395	4,947	-	-	16	-	16	4,963
Behavioral Services	69						69			2	4	2	71
Health	203						203			4		4	207
Physically Challenged										3		3	3
Senior Citizens Affairs	29						29			-	15	-	29
Social Services	795						795			11	51	11	806
Veterans Services	5						5			3		3	8
Youth Board	4						4			1	10	1	5
Sub-Total	1,105	-	-	-	-	-	1,105	-	-	24	80	24	1,129
Recreation, Parks and Museums	139						139			8		8	147
Public Works	604						604			4		4	608
Sub-Total	743	-	-	-	-	-	743	-	-	12	-	12	755
Civil Service	49						49			6		6	55
CF - Constituent Affairs										14		14	14
CF - Printing, Mail & Graphics	34						34					-	34
County Attorney	46						46			89		89	135
Human Resources										8		8	8
Human Rights Commission	6						6			1		1	7
Investigations										-		-	-
Labor Relations										4		4	4
Real Estate Services	4						4			2		2	6
Sub-Total	139	-	-	-	-	-	139	-	-	124	-	124	263
Assessment	217						217			5		5	222
Assessment Review Commission	38						38			2		2	40
Information Technology	123						123			5		5	128
Office of Management and Budget										24		24	24
Purchasing	17						17			-		-	17
Treasurer	36						36			4		4	40
Sub-Total	431	-	-	-	-	-	431	-	-	40	-	40	471
Housing & Intergovernmental Affairs										5		5	5
Planning	17						17			4		4	21
Sub-Total	17	-	-	-	-	-	17	-	-	9	-	9	26
Coord. Agency for Spanish Americans										4		4	4
County Executive									1	18		19	19
Minority Affairs										5		5	5
Public Administrator	5						5			2		2	7
Sub-Total	5	-	-	-	-	-	5	-	1	29	-	30	35
County Clerk	93						93		1	6		7	100
Records Management	12						12					-	12
County Comptroller	70						70		1	9		10	80
District Attorney	140		38				178		1	190		191	369
Elections	98						98			20		20	118
Legislature									19	66		85	85
Sub-Total	413	-	38	-	-	-	451	-	22	291	-	313	764
Sub-Total Full-Time Employees	4,177	397	38	1,764	1,067	395	7,838	0	23	545	80	568	8,406
Contract Employees											80	80	80
Major Operating Funds Sub-Total	4,177	397	38	1,764	1,067	395	7,838	0	23	545	160	648	8,486
Sewer Districts	257						257						257
Grand Total F/T Employees	4,434	397	38	1,764	1,067	395	8,095	-	23	545	160	648	8,743



KPI REPORT 3: Overtime Spending

Overtime Spending Analysis						
Departments	YTD Actual March 2010	YTD Actual March 2009	YTD Actual Variance	Adopted 2010 Budget	Year 2009 Actual	Variance 2010 Budget Vs. 2009 Actual
Assessment Review	-	23,301	(23,301)	160,457	23,387	137,070
Assessment	14	18,887	(18,873)	58,799	77,523	(18,724)
Behavioral Health	-	-	-	5,912	5,029	883
Consumer Affairs	6,474	4,509	1,965	109,786	87,885	21,901
Correctional Ctr/Sheriff	2,979,878	4,680,200	(1,700,322)	15,360,000	19,376,960	(4,016,960)
Constituent Affairs	1,248	-	1,248	38,003	3,079	34,924
County Clerk	-	1,200	(1,200)	105,564	8,257	97,307
County Comptroller	-	716	(716)	12,668	1,440	11,228
Civil Service	1,447	-	1,447	20,342	4,438	15,904
District Attorney	118,411	85,268	33,143	295,579	676,997	(381,418)
Elections	-	-	-	33,781	14,318	19,463
Fringe Benefits	(570)	-	(570)	-	-	-
Health	42,763	25,789	16,974	215,351	198,016	17,335
Human Rights	-	-	-	-	1,159	(1,159)
Information Technology	5,771	4,006	1,765	67,561	47,773	19,788
Medical Examiner	1,791	2,044	(253)	32,936	10,772	22,164
Public Administrator	42	403	(361)	7,612	1,949	5,663
Probation	35,770	18,399	17,371	225,000	184,180	40,820
Recreation & Parks	7,022	3,864	3,158	208,172	150,028	58,144
Planning	-	-	-	12,148	10,686	1,462
Purchasing	-	-	-	1,689	-	1,689
Public Works	621,760	527,617	94,143	1,069,224	1,493,719	(424,495)
Real Estate	3,763	2,102	1,661	28,943	20,523	8,420
Records Management	-	800	(800)	4,223	801	3,422
Senior Citizens	-	-	-	845	512	333
Social Services	202,231	104,147	98,084	1,315,265	1,383,888	(68,623)
Treasurer	-	-	-	16,890	4,744	12,146
TPVA	28,562	18,911	9,651	152,012	131,473	20,539
Youth Board	-	-	-	-	1,376	(1,376)
Total General Fund	4,056,377	5,522,163	(1,465,786)	19,558,762	23,920,912	(4,362,150)
Police District	2,978,042	1,854,203	1,123,839	15,232,384	17,857,520	(2,625,136)
Police HQ	2,373,809	2,525,560	(151,751)	16,730,532	18,438,234	(1,707,702)
Fire Commission	254,477	237,005	17,472	1,457,629	1,703,641	(246,012)
Subtotal - 5 Major Funds	9,662,705	10,138,931	(476,226)	52,979,307	61,920,307	(8,941,000)
Sewer Districts	261,281	269,121	(7,840)	1,725,000	1,588,439	136,561
Grand Total	9,923,986	10,408,052	(484,066)	54,704,307	63,508,746	(8,804,439)

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 4: OVERTIME HOURS

Overtime			
Departments	YTD Actual March 2010	YTD Actual March 2009	YTD Actual Variance
Consumer Affairs	176	179	(2)
Correctional Center	54,052	68,696	(14,644)
Fire Commission	6,320	6,521	(201)
Medical Examiner	106	33	74
Public Administrator	1	24	(23)
Police District	41,432	34,494	6,938
Police Headquarters	35,809	44,151	(8,342)
Probation	734	536	199
Sheriff	2,518	2,577	(59)
Traffic and Parking Violations Agency	931	615	316
Sub-Total	142,080	157,825	(15,745)
Behavioral Health	0	30	(30)
Health	624	279	345
Social Services	3,885	2,595	1,291
Youth Board	0	20	(20)
Sub-Total	4,509	2,924	1,585
Recreation, Parks and Museums	574	368	206
Public Works	13,757	9,817	3,940
Sub-Total	14,331	10,185	4,145
Civil Service	25	0	25
Constituent Affairs	165	0	165
Human Rights Commission	0	0	0
Human Resources	0	1	(1)
Real Estate	66	59	7
Sub-Total	256	60	196
Assessment Review	0	374	(374)
Assessment	0	484	(484)
Information Technology	154	184	(31)
Treasurer	4	22	(18)
Sub-Total	158	1,065	(907)
Planning	0	7	(7)
Sub-Total	0	7	(7)
County Clerk	0	31	(31)
County Comptroller	0	19	(19)
Records Management	0	15	(15)
District Attorney	2,827	2,461	366
Board of Elections	0	14	(14)
Legislature	20	21	(2)
Sub-Total	2,847	2,563	284
Sewer & Water Supply	8,735	7,503	1,232
Sub-Total	8,735	7,503	1,232
Grand Total	172,916	182,131	(9,215)

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

FISCAL 2010 FIRST QUARTER FINANCIAL REPORT



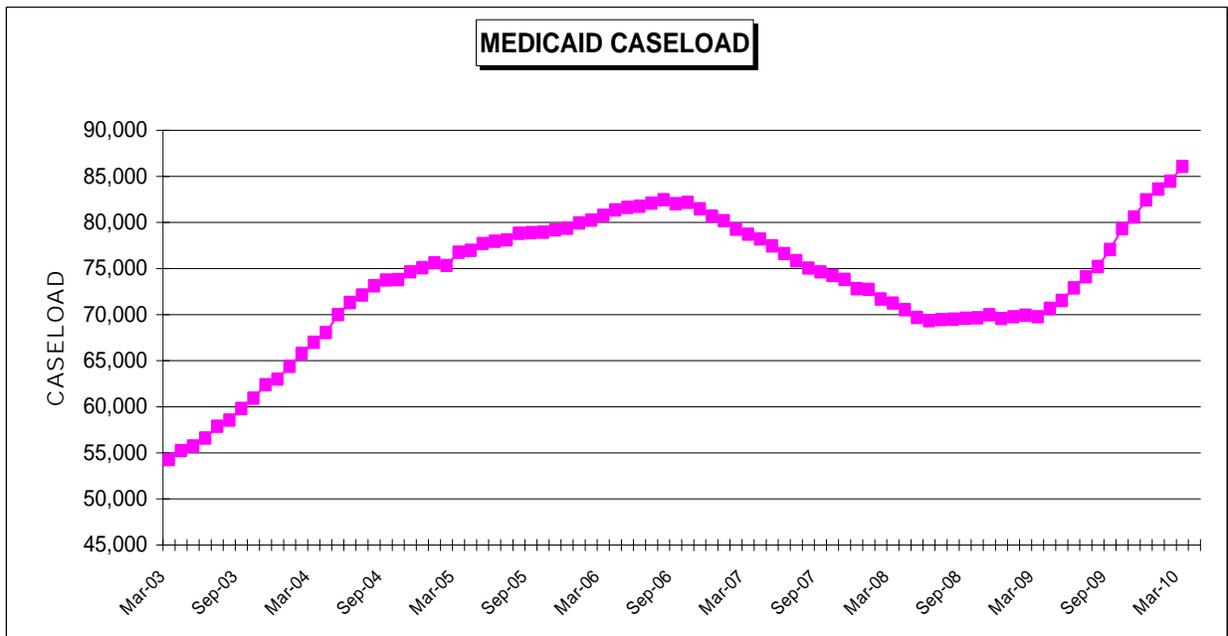
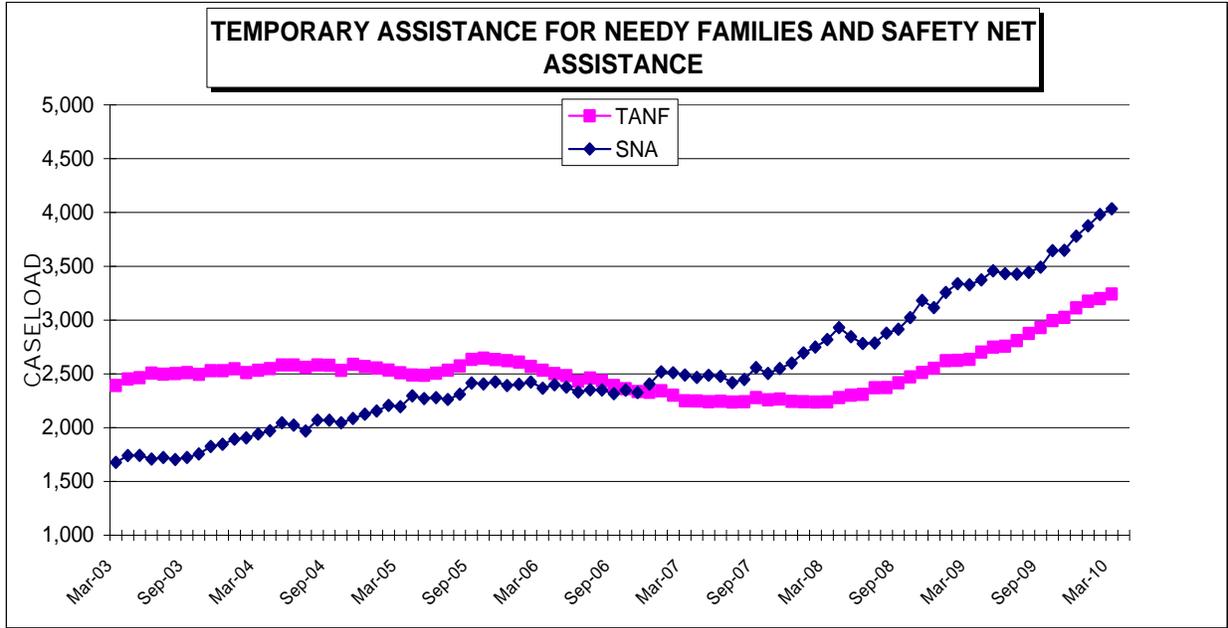
KPI REPORT 5: Utilities

UTILITIES REPORT: March 2010

Department	Description	Sub-Object Code	YTD Actual March 2010	YTD Actual March 2009	YTD Actual Variance	2010 Adopted Budget	Remaining Amount to 2010 Budget
Public Works (General Fund)							
	Water	55W	75,114	71,147	3,967	1,102,281	1,027,167
	Fuel	550	770,200	961,874	(191,674)	1,401,249	631,049
	Light, Power	551	8,574,537	8,576,436	(1,899)	16,192,413	7,617,876
	Telephone	552	-	39	(39)	1,625	1,625
	Natural Gas	553	854,085	1,018,807	(164,722)	2,113,950	1,259,865
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	-	1,150,264	(1,150,264)	1,094,340	1,094,340
	TOTAL		17,206,077	19,105,866	(1,899,789)	28,837,999	11,631,922
Correctional Center							
	Water	55W	48,786	50,354	(1,568)	210,000	161,214
	Fuel	550	14,524	10,591	3,933	65,000	50,476
	Light, Power	551	6,006	127,042	(121,036)	260,000	253,994
	TOTAL		69,316	187,987	(118,671)	535,000	465,684
Police Department District (PDD)							
	Water	55W	15,852	2,305	13,547	42,300	26,448
	Fuel	550	57,285	130,821	(73,536)	445,009	387,724
	Light, Power	551	336,064	222,608	113,456	631,009	294,945
	Telephone	552	22,228	45,054	(22,826)	507,009	484,781
	TOTAL		431,429	400,788	30,641	1,625,327	1,193,898
Police Department Headquarters (PDH)							
	Water	55W	1,047	-	1,047	-	(1,047)
	Fuel	550	2,000	82,000	(80,000)	-	(2,000)
	Light, Power	551	(1,000)	-	(1,000)	-	1,000
	Telephone	552	350,794	882,556	(531,762)	2,533,440	2,182,646
	TOTAL		352,841	964,556	(611,715)	2,533,440	2,180,599
Information Technology							
	Cellular Phone	531	-	370,053	(370,053)	657,535	657,535
	Telephone	552	716,005	958,097	(242,092)	4,386,285	3,670,280
	TOTAL		716,005	1,328,150	(612,145)	5,043,820	4,327,815
Social Services							
	Fuel	550	-	89	(89)	-	-
	Light, Power	551	-	-	-	400	400
	TOTAL		-	89	(89)	400	400
Major Operating Funds Departments Totals							
	Water	55W	140,799	123,806	16,993	1,354,581	1,213,782
	Cellular Phone	531	-	370,053	(370,053)	657,535	657,535
	Fuel	550	844,009	1,185,375	(341,366)	1,911,258	1,067,249
	Light, Power	551	8,915,607	8,926,086	(10,479)	17,083,822	8,168,215
	Telephone	552	1,089,027	1,885,746	(796,719)	7,428,359	6,339,332
	Natural Gas	553	854,085	1,018,807	(164,722)	2,113,950	1,259,865
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	-	1,150,264	(1,150,264)	1,094,340	1,094,340
	TOTAL		18,775,668	21,987,436	(3,211,768)	38,575,986	19,800,318
Sewer & Storm Water Resources District (SSWRD)							
	Water	55W	247,924	341,793	(93,869)	1,677,718	1,429,794
	Fuel	550	-	34,845	(34,845)	667,425	667,425
	Light, Power	551	218,801	469,581	(250,780)	1,058,172	839,371
	Telephone	552	-	-	-	13,218	13,218
	Natural Gas	553	1,885,513	2,065,506	(179,993)	11,365,965	9,480,452
	TOTAL		2,352,238	2,911,725	(559,487)	14,782,498	12,430,260
County Total (Major Operating Funds and SSWRD)							
	Water	55W	388,723	465,599	(76,876)	3,032,299	2,643,576
	Cellular Phone	531	-	370,053	(370,053)	657,535	657,535
	Fuel	550	844,009	1,220,220	(376,211)	2,578,683	1,734,674
	Light, Power	551	9,134,408	9,395,667	(261,259)	18,141,994	9,007,586
	Telephone	552	1,089,027	1,885,746	(796,719)	7,441,577	6,352,550
	Natural Gas	553	2,739,598	3,084,313	(344,715)	13,479,915	10,740,317
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	-	1,150,264	(1,150,264)	1,094,340	1,094,340
	TOTAL		21,127,906	24,899,161	(3,771,255)	53,358,484	32,230,578

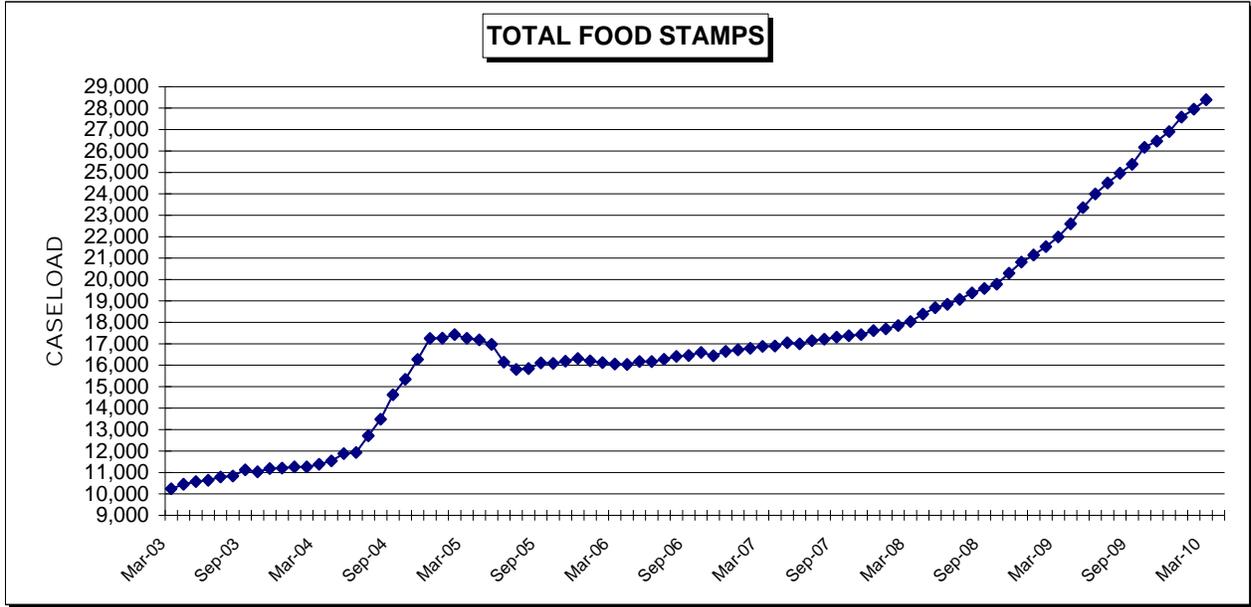


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correction Center Inmate Population

	March 2006	March 2007	March 2008	March 2009	March 2010
County Population	1,455	1,540	1,421	1,414	1,525
State-Ready Population	12	30	18	12	10
Federal Population	158	145	149	117	117
Parole Violators	44	37	24	16	19
Immigration and Naturalization (INS)	0	0	0	0	0
TOTAL	1,669	1,752	1,612	1,559	1,671



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period March 1st to March 31st, 2010

Expense	YTD Actuals	
	Mar-10	Mar-09
Salary	3,172,953	3,318,412
Fringe Benefits	1,173,595	1,295,812
General and Administrative Expenses	3,165,819	3,413,779
Bond Principal	363,750	363,750
Expense Total	7,876,118	8,391,752
Revenue		
Net Retained Commission	6,902,836	7,568,118
Other income	446,499	350,298
Revenue Total	7,349,334	7,918,417
Net Profit	(526,783)	(473,336)

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 2010 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 03/31/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$5,284,161.02)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$5,289,107.72)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$5,058,642.35)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$5,284,161.02)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$5,289,107.72)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$5,123,109.61)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$4,408,972.76)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$4,408,972.76)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$4,408,972.76)
Total				(\$44,555,207.72)

Nassau Health Care Corporation

Valuation Report as of 03/31/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$5,786,624.05)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$5,768,235.47)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$5,768,251.40)
Series 2004 A	4.6100%	8/1/2012	\$25,675,000.00	(\$2,041,364.26)
Total				(\$19,364,475.18)

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 intake of 2011/12 tax grievances. The preliminary statistics indicate that there were a total of 118,455 filed for all four classes of property. The residential Class I properties comprised a total of 99,432; the Class II properties were 5,229; the Class III properties were 321; and, the Class IV properties 13,473. These statistics suggest a decrease in the residential filing as compared to last year.

In response to a doubling of commercial cases associated with the court calendar from 1,500 to 3,000 per year, ARC and the County Attorney's office have instituted a joint conference program in order to more efficiently handle the increased work load. The joint program has helped in substantially increasing the commercial case settlement activity.

We expect the enhanced affiliation between ARC and the County Attorney's office to provide for a more efficient case settlement environment. With the proposed implementation of ADAPT, the County's multi-department tax cert case management system, we expect to see continued improvement in the velocity of commercial case disposition.