

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending June 30, 2010

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
August 06, 2010**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the Fiscal 2010 Second Quarter Financial Report. The results for Fiscal Year ending December 31, 2010 reflect a projected deficit of \$36 million prior to additional gap-closing actions. Second quarter projections assume the bonding of property tax certiorari refunds in excess of the \$50 million included as an operating expense in the 2010 Adopted Budget.

To offset or mitigate the projected deficit, the Mangano Administration has begun implementing the following initiatives:

- Offering an early retirement incentive and opting into the New York State incentives to reduce labor costs. On June 7, 2010, a retirement incentive was passed by the County Legislature and signed by the County Executive. As of July 28, 2010, 410 Nassau County employees had signed up for the two incentives and substantial savings are anticipated;
- On June 21, 2010, the County Legislature approved the creation of a Shared Services Department to eliminate redundant functions within the departments by consolidating services. It is anticipated that greater efficiencies and enhanced productivity will result from this initiative;
- On July 19, 2010, the County Legislature approved the creation of a Nassau/Suffolk Purchasing Consortium to generate significant cost savings through high volume purchasing of County required goods and services; and
- The Nassau County Department of Parks, Recreation and Museums instituted a Summer Recreation Program designed for children ages 5-12. The program provides low cost recreational services at various park facilities throughout Nassau County. This is the first time that Nassau County has offered this type of program.

Additional initiatives currently being undertaken by the Mangano Administration for purposes of further reducing the projected budget deficit include, but are not limited to the following:

- Negotiating with the collective bargaining units to obtain concessions on previously agreed to contractual increases and incentives to reduce labor costs;
- Actively reviewing and monitoring expenses and contracts on an ongoing basis and;
- Exploring the use of private/public partnerships to reduce Nassau County's expenses for non-County related services.

The Administration has begun and will continue to develop initiatives that will focus on real-time cost savings and greater operational efficiencies while continuing to provide the highest quality of service to its constituents.



EXPENDITURE RESULTS

Salaries

The 2010 projected salaries for the five major funds is \$835.2 million which includes \$676.2 million for base wages and \$63 million for overtime of which \$38.5 million is for Police and \$18.4 million is for the Correctional Center. In addition, termination pay is projected to be \$19.5 million of which \$11.2 million is for Police. The balance of the projected salaries is for other salary items such as longevity, differential pay, and holiday pay.

Base Wages: As of June 30, 2010, the County had 8,385 full-time and 85 contract employees which represents 422 fewer positions than in the 2010 Adopted Budget of 8,892 (8,809 full-time employees and 83 contract employees). The reduction in salary expenditures is primarily attributable to vacancies in staffing.

Overtime: The Police Department's 2010 Adopted Budget provides \$32 million in overtime funding. Through June 2010, the department incurred \$12.4 million in overtime expense. Through June 2010, the total number of both civilian and sworn overtime hours is 194,322 including overtime hours reimbursed by other County departments. Management is working with the Police Department to control overtime.

The Correctional Center's Fiscal 2010 Adopted Budget provides for \$15.4 million in overtime expense for correctional officers. As of June 30, 2010, the Correctional Center overtime expense is \$7.8 million. The number of overtime hours incurred in the Correctional Center through June 2010 was 155,621.

Employee Benefits

The 2010 Adopted Budget for employee benefits of \$413.0 million includes a wide variety of expenses highlighted by pensions, employee and retiree health insurance, and Workers' Compensation.

The budget for pensions and health insurance represents the largest portion of employee benefits at \$309 million. Pension and health insurance expenditures are projected to be \$312.4 million which will be an increase of \$3.4 million over the 2010 Adopted Budget. The projected increase in health insurance rates between the current projection and the 2010 Adopted Budget for active employees as well as retirees are 1.6 percent and 1.4 percent, respectively.

The Workers' Compensation expense portion of employee benefits is projected to be \$25.3 million for 2010. This is a 15.3 percent increase from 2009 and is primarily related to new guidelines established by the New York State Workers' Compensation Board, which reduced the amount of time in which Workers' Compensation awards must be granted and continued increases in indemnity rates of 20 percent as of July 1, 2010. Risk Management is actively working with a Third Party Administrator to accelerate the use of Lump Sum settlements to help decrease the use of operating funds. During the second quarter, the County has been successful in reaching an agreement on 19 additional individual claims, providing an annual budgetary savings of \$3.5 million with additional claims still under negotiation.



Other Than Personnel Services

Several contingency measures have been implemented to address the projected shortfall. These measures include restrictions on 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 scrutinize and limit new departmental expense requests with the goal of generating a projected \$13.5 million positive variance 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. The County is projecting utilities expense of \$36.6 million, which is \$2 million lower than the 2010 Adopted Budget. This budget pickup resulted from lower actual costs than projected under LIPA's balanced billing program.

Direct Assistance

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

The 2010 Adopted Budget for Direct Assistance programs (which does not include Medicaid expenses) is \$170.2 million, compared to the projection of \$184.0 million. The \$13.8 million projected deficit results from significantly higher TANF and Safety Net caseloads, increased emergency shelter payments for citizens, and higher rates and volume of cases for the Day Care service program.

Pre-School Special Education/Early Intervention Program

Early Intervention Program

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

Preschool Special Education Program

This program pays for educational and supportive services to special needs children ages three to five. The program offers center-based evaluations, educational services, itinerant services, and transportation. Eligibility and level of services is determined by the local school district through the Committees on Preschool Special Education (CPSE). The program also oversees a County-wide transportation system

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for both the Early Intervention Program (ages one to three) and Preschool Program (ages three to five). The Preschool Special Education program also provides financial support for Summer School programs for 5 to 21 year-olds.

The projected Preschool Special Education/Early Intervention Program budget 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 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 33 percent 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 4¼ percent is forwarded to the County, of which ¼ percent is distributed to the local towns and cities). Effective June 1, 2010, the Residential Energy tax of 2.5 percent, which was included in the 2010 Adopted Budget for sales tax, was eliminated.

Excluding receipts from the Residential Energy Tax which was repealed effective June 1, 2010, the County is projecting sales tax of approximately \$956.5 million which would result in a growth of approximately \$27.2 million or 2.9% over 2009's receipts of \$929.3 million. This projected amount results in a shortfall of approximately \$6.8 million or less than 1% when compared with the 2010 adopted budget amount of \$963.3 million. While revenue from the residential energy tax is projected to be \$17.5 million (January 1, 2010 through June 30, 2010), the impact of the repeal of this tax for 2010 is an approximate \$22.3 million shortfall from the 2010 adopted budget amount of \$39.8 million.

State and Federal Aid

The Fiscal 2010 Adopted Budget includes \$231.4 million in State Aid. This Second Quarter Report reflects a deficit of \$19.4 million. The projected deficit is primarily due to the failure of the New York State Legislature to implement a County increase in cigarette sales tax which would have resulted in an additional \$16 million in revenue. Approximately \$5.0 million is due to lower spending in Preschool expenses. These items were partially offset by higher reimbursements for Home Relief and other reimbursable expenses in the Department of Social Services (DSS).

The Fiscal 2010 Adopted Budget includes \$177.5 million in Federal Aid. This report reflects a projected surplus of \$4.2 million. This surplus is primarily due to an increase in TANF, Safety Net, and Day Care caseload reimbursements in the DSS.

Department Revenues

Department revenues are generated from fee-based services provided by various County departments. In 2010, the projected impact is a net deficit of \$3.6 million when comparing the current projection of \$97.4 million with the 2010 Adopted Budget amount of \$101.0 million. The deficit is primarily resulting from lower attendance in the County Parks as well as lower Medicaid and other insurance reimbursements to the Department of Health.

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Variances - 2010 Adopted Budget vs. 2nd. Quarter 2010 Projection

Expense	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)	Explanations
						A surplus is projected primarily due to vacancies in budgeted staffing as well as bonding termination compensation and retirement incentives.
	AA - SALARIES, WAGES & FEES	857,342,140	408,784,885	835,155,832	22,186,308	
	AB - FRINGE BENEFITS	389,250,608	243,289,029	397,569,216	(8,318,608)	A deficit is projected primarily due to an anticipated spike in Health Care Costs.
	AC - WORKERS COMPENSATION	23,784,383	10,749,849	25,348,571	(1,564,188)	A deficit is projected primarily due to a 20% increase in indemnity costs.
	BB - EQUIPMENT	2,692,133	434,068	1,564,143	1,127,991	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	15,742,550	27,986,712	3,270,324	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	69,432,211	119,216,671	9,109,268	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	23,573,464	36,572,241	2,003,745	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	5,000,000	5,225,000	-	
	FF - INTEREST	50,659,669	22,688,598	50,659,669	-	
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	14,834,224	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	42,240,000	82,476,797	-	
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-	
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	-	290,606,946	-	
	HF - INTER DEPARTMENTAL CHARGES	139,926,094	1,377,561	139,926,094	-	
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	7,923,684	14,764,624	-	
	MM - MASS TRANSPORTATION	46,819,670	12,592,431	46,819,670	-	
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-	
	OO - OTHER EXPENSE	292,648,082	66,326,180	282,598,232	10,049,850	A surplus is projected due to the non utilization of a contingency reserve.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	150,493,561	167,900,000	5,700,000	A surplus is projected due to a less than anticipated growth rate in the number of children served by the Early Intervention program.
	SS - RECIPIENT GRANTS	61,750,000	33,138,791	67,000,000	(5,250,000)	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	38,952,997	54,532,932	(3,991,725)	A deficit is projected primarily due to a higher volume of daycare cases, higher daycare service rates and higher preventative type services.
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	47,813,466	62,475,000	(4,520,000)	A deficit is projected primarily due to the provision for increased emergency shelter payments for citizens needs.
	XX - MEDICAID	237,500,000	106,151,517	233,273,628	4,226,372	A surplus is projected as a result of an adjustment made in connection with the American Resource Reinvestment Act reducing the county share of the formula for providing medicaid.
EXPENSE Total		3,047,956,900	1,334,539,068	3,013,178,264	34,778,636	

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Variances - 2010 Adopted Budget vs. 2nd. Quarter 2010 Projection

Revenue	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)	Explanations
	AA - FUND BALANCE	-	67,638,985		-	
	B1 - GIFT		-			
	BA - INT PENALTY ON TAX	27,500,000	14,747,918	27,500,000	-	
	BC - PERMITS & LICENSES	12,110,347	5,194,314	10,997,572	(1,112,775)	A deficit is projected primarily due to lower-than-budgeted home improvement license renewals and lower revenues from X-Ray facilities and hazardous materials permits.
	BD - FINES & FORFEITS	52,922,000	14,951,473	46,360,242	(6,561,758)	A deficit is projected primarily due to delayed implementation in the number of cameras to be utilized in the Red Light Camera Program, net of associated expenses. Another contributing factor to the deficit is a 5% decline in the issuance of Parking and Traffic violations year to date.
	BE - INVEST INCOME	8,114,950	1,038,158	3,122,901	(4,992,049)	A deficit is projected due to lower than budgeted interest rates.
	BF - RENTS & RECOVERIES	34,031,821	13,602,852	38,085,563	4,053,742	A surplus is projected primarily due to an anticipated utilization of tobacco fund reserves.
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	3,530,164	17,416,405	4,850,000	A surplus is projected due to the anticipated reimbursement to the county for tuition paid by Nassau County on behalf of Nassau County Residents attending the Fashion Institute of Technology.
	BH - DEPT REVENUES	101,012,150	42,712,358	97,424,241	(3,587,909)	A deficit is projected primarily due to lower attendance at County Parks, lower reimbursement of Medicaid fees on Early Intervention expenses and the non-implementation of a website for Consumers Affairs included in the budget.
	BI - CAP BACKCHARGES	12,801,289	780,176	12,323,827	(477,462)	A deficit is projected due a decrease in the number of personnel actively working on the new financial system.
	BJ - INTERDEPT REVENUES	139,926,094	1,377,561	139,926,094	-	
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749	A surplus is projected due to current receipts for prior year PILOT payments.
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	4,827,827	18,021,722	-	
	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	11,410,203	65,972,025	(18,272,796)	A deficit is projected primarily due to lower than budgeted pension expenses as well as a lower than anticipated interfund charge.
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	177,501,822	43,415,150	181,656,794	4,154,972	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	93,049,387	211,923,449	(19,439,492)	A deficit is projected primarily due to a State Initiative assessing sales tax on cigarettes which never materialized as well as lower reimbursements in connection with lower spending on Preschool, Early Intervention and other reimbursable expenses.
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	309,173,600	912,118,830	(29,132,885)	A deficit is projected due to the elimination of the Residential Energy tax as well as lower than-anticipated-budgeted growth.
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	19,463,153	61,831,308	-	
	TL - PROPERTY TAX	801,573,849	-	801,573,849	-	
	TO - OTB 5% TAX	5,300,000	997,730	5,000,000	(300,000)	A deficit is projected primarily due to lower wagering volume which has resulted in the closing of various branches.
	TX - SPECIAL TAXES SPECIAL TAXES	27,775,995	10,912,089	27,775,995	-	
REVENUE Total		3,047,956,900	666,430,573	2,977,245,237	(70,711,663)	

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**FUND AND
DEPARTMENTAL DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	00 - CAPITAL PROJECT		-		
	AA - SALARIES, WAGES & FEES	857,342,140	408,784,885	835,155,832	22,186,308
	AB - FRINGE BENEFITS	389,250,608	243,289,029	397,569,216	(8,318,608)
	AC - WORKERS COMPENSATION	23,784,383	10,749,849	25,348,571	(1,564,188)
	BB - EQUIPMENT	2,692,133	434,068	1,564,143	1,127,991
	DD - GENERAL EXPENSES	31,257,036	15,742,550	27,986,712	3,270,324
	DE - CONTRACTUAL SERVICES	128,325,939	69,432,211	119,216,671	9,109,268
	DF - UTILITY COSTS	38,575,986	23,573,464	36,572,241	2,003,745
	DG - VAR DIRECT EXPENSES	5,225,000	5,000,000	5,225,000	-
	FF - INTEREST	50,659,669	22,688,598	50,659,669	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	14,834,224	57,106,286	749,300
	GG - PRINCIPAL	82,476,797	42,240,000	82,476,797	-
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	-	290,606,946	-
	HF - INTER DEPARTMENTAL CHARGES	139,926,094	1,377,561	139,926,094	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	7,923,684	14,764,624	-
	MM - MASS TRANSPORTATION	46,819,670	12,592,431	46,819,670	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	292,648,082	66,326,180	282,598,232	10,049,850
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	150,493,561	167,900,000	5,700,000
	SS - RECIPIENT GRANTS	61,750,000	33,138,791	67,000,000	(5,250,000)
	TT - PURCHASED SERVICES	50,541,207	38,952,997	54,532,932	(3,991,725)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	47,813,466	62,475,000	(4,520,000)
	XX - MEDICAID	237,500,000	106,151,517	233,273,628	4,226,372
EXPENSE Total		3,047,956,900	1,334,539,068	3,013,178,264	34,778,636
REVENUE					
	AA - FUND BALANCE	-	67,638,985	-	-
	BA - INT PENALTY ON TAX	27,500,000	14,747,918	27,500,000	-
	BC - PERMITS & LICENSES	12,110,347	5,194,314	10,997,572	(1,112,775)
	BD - FINES & FORFEITS	52,922,000	14,951,473	46,360,242	(6,561,758)
	BE - INVEST INCOME	8,114,950	1,038,158	3,122,901	(4,992,049)
	BF - RENTS & RECOVERIES	34,031,821	13,602,852	38,085,563	4,053,742
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	3,530,164	17,416,405	4,850,000
	BH - DEPT REVENUES	101,012,150	42,712,358	97,424,241	(3,587,909)
	BI - CAP BACKCHARGES	12,801,289	780,176	12,323,827	(477,462)
	BJ - INTERDEPT REVENUES	139,926,094	1,377,561	139,926,094	-
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	4,827,827	18,021,722	-
	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	11,410,203	65,972,025	(18,272,796)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	177,501,822	43,415,150	181,656,794	4,154,972
	SA - STATE AID REIMBURSEMENT OF EXPENSES	231,362,941	93,049,387	211,923,449	(19,439,492)
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	309,173,600	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	19,463,153	61,831,308	-
	TL - PROPERTY TAX	801,573,849	-	801,573,849	-
	TO - OTB 5% TAX	5,300,000	997,730	5,000,000	(300,000)
	TX - SPECIAL TAXES SPECIAL TAXES	27,775,995	10,912,089	27,775,995	-
REVENUE Total		3,047,956,900	666,430,573	2,977,245,237	(70,711,663)
Surplus / (Deficit)				-	(35,933,027)

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DEBT SERVICE FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	FF - INTEREST	50,659,669	22,688,598	50,659,669	-
	GG - PRINCIPAL	82,476,797	42,240,000	82,476,797	-
	OO - OTHER EXPENSE	194,179,211	1,921,255	194,179,211	-
EXPENSE Total		327,315,677	66,849,854	327,315,677	-
REVENUE					
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	18,021,722	4,827,827	18,021,722	-
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	-	290,606,946	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	18,687,009	1,276,064	18,192,084	(494,925)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	-	494,925	494,925	494,925
REVENUE Total		327,315,677	6,598,816	327,315,677	-
Surplus / (Deficit)		-	-	-	-

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	10,648,083	5,344,375	10,285,714	362,369
	AB - FRINGE BENEFITS	3,512,885	2,199,504	3,629,625	(116,740)
	BB - EQUIPMENT	34,380	1,001	20,847	13,533
	DD - GENERAL EXPENSES	191,253	31,948	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	54,733	2,447,046	-
EXPENSE Total		21,618,269	11,780,115	21,241,404	376,865
REVENUE					
	BE - INVEST INCOME	2,500	1,136	2,500	-
	BG - REVENUE OFFSET TO EXPENSE	27,788	-	27,788	-
	BH - DEPT REVENUES	5,897,186	3,183,163	5,897,186	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	100,000	-	100,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	190,000	42,138	190,000	-
	TL - PROPERTY TAX	15,400,795	-	15,400,795	-
REVENUE Total		21,618,269	3,226,438	21,618,269	-
Surplus / (Deficit)				-	376,865

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	225,669,419	108,117,913	225,929,208	(259,789)
	AB - FRINGE BENEFITS	98,458,293	66,242,235	99,434,087	(975,794)
	AC - WORKERS COMPENSATION	5,538,927	2,956,866	6,127,423	(588,496)
	BB - EQUIPMENT	630,747	31,200	504,654	126,093
	DD - GENERAL EXPENSES	3,280,276	1,746,280	3,709,439	(429,163)
	DE - CONTRACTUAL SERVICES	1,279,630	562,183	1,279,630	-
	DF - UTILITY COSTS	1,625,327	561,953	1,546,483	78,844
	HD - DEBT SERVICE CHARGEBACKS	152,497	-	152,497	-
	HF - INTER DEPARTMENTAL CHARGES	27,613,321	(1,781)	27,613,321	-
	OO - OTHER EXPENSE	525,407	196,086	525,407	-
EXPENSE Total		364,773,844	180,412,934	366,822,149	(2,048,305)
REVENUE					
	AA - FUND BALANCE		13,349,134		
	BC - PERMITS & LICENSES	2,828,447	904,320	2,828,447	-
	BD - FINES & FORFEITS	1,750,000	334,975	1,750,000	-
	BE - INVEST INCOME	110,201	53,372	110,201	-
	BF - RENTS & RECOVERIES	350,000	47,743	200,000	(150,000)
	BG - REVENUE OFFSET TO EXPENSE	1,417,421	-	1,417,421	-
	BH - DEPT REVENUES	3,411,617	1,915,377	3,411,617	-
	BJ - INTERDEPT REVENUES	552,024	70,021	552,024	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	11,000,000	140	6,356,018	(4,643,982)
	TL - PROPERTY TAX	343,354,134	-	343,354,134	-
REVENUE Total		364,773,844	16,675,082	359,979,862	(4,793,982)
Surplus / (Deficit)			-	(6,842,287)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	201,114,965	94,971,298	205,170,890	(4,055,925)
	AB - FRINGE BENEFITS	91,681,609	60,363,503	93,554,465	(1,872,856)
	AC - WORKERS COMPENSATION	2,920,149	1,419,887	2,945,795	(25,646)
	BB - EQUIPMENT	693,962	91,463	382,362	311,600
	DD - GENERAL EXPENSES	3,421,380	1,754,064	3,508,637	(87,257)
	DE - CONTRACTUAL SERVICES	7,422,221	4,057,764	7,457,451	(35,230)
	DF - UTILITY COSTS	2,533,440	1,110,841	2,533,440	-
	HD - DEBT SERVICE CHARGEBACKS	6,199,243	-	6,199,243	-
	HF - INTER DEPARTMENTAL CHARGES	33,695,800	391,709	33,695,800	-
	OO - OTHER EXPENSE	250,000	26,169	250,000	-
EXPENSE Total		349,932,769	164,186,696	355,698,083	(5,765,314)
REVENUE					
	BC - PERMITS & LICENSES	900,000	166,100	900,000	-
	BE - INVEST INCOME	2,049	9,447	10,000	7,951
	BF - RENTS & RECOVERIES	400,000	98,381	200,000	(200,000)
	BG - REVENUE OFFSET TO EXPENSE	1,938,053	-	1,938,053	-
	BH - DEPT REVENUES	21,832,500	7,259,351	21,832,500	-
	BI - CAP BACKCHARGES	1,691,829	-	1,691,829	-
	BJ - INTERDEPT REVENUES	12,677,538	63,956	12,677,538	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	356,000	97,510	210,000	(146,000)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,664,463	49,803	3,664,463	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,589,000	(555,236)	2,200,000	(389,000)
	TL - PROPERTY TAX	279,980,342	-	279,980,342	-
	TX - SPECIAL TAXES SPECIAL TAXES	23,900,995	9,110,731	23,900,995	-
REVENUE Total		349,932,769	16,300,044	349,205,720	(727,049)
Surplus / (Deficit)		-		(6,492,363)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	419,909,673	200,351,299	393,770,020	26,139,653
	AB - FRINGE BENEFITS	195,597,821	114,483,787	200,951,039	(5,353,218)
	AC - WORKERS COMPENSATION	15,325,307	6,373,096	16,275,353	(950,046)
	BB - EQUIPMENT	1,333,044	310,404	656,280	676,765
	DD - GENERAL EXPENSES	24,364,127	12,210,259	20,695,086	3,669,041
	DE - CONTRACTUAL SERVICES	115,274,979	60,663,711	106,130,481	9,144,498
	DF - UTILITY COSTS	34,417,219	21,900,670	32,492,318	1,924,901
	DG - VAR DIRECT EXPENSES	5,225,000	5,000,000	5,225,000	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	14,834,224	57,106,286	749,300
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	283,819,693	-	283,819,693	-
	HF - INTER DEPARTMENTAL CHARGES	76,169,927	932,901	76,169,927	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,764,624	7,923,684	14,764,624	-
	MM - MASS TRANSPORTATION	46,819,670	12,592,431	46,819,670	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	97,693,464	64,182,671	87,643,614	10,049,850
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	150,493,561	167,900,000	5,700,000
	SS - RECIPIENT GRANTS	61,750,000	33,138,791	67,000,000	(5,250,000)
	TT - PURCHASED SERVICES	50,541,207	38,952,997	54,532,932	(3,991,725)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	47,813,466	62,475,000	(4,520,000)
	XX - MEDICAID	237,500,000	106,151,517	233,273,628	4,226,372
EXPENSE Total		1,984,316,341	911,309,469	1,942,100,952	42,215,390
REVENUE					
	AA - FUND BALANCE	-	54,289,851	-	-
	BA - INT PENALTY ON TAX	27,500,000	14,747,918	27,230,000	(270,000)
	BC - PERMITS & LICENSES	8,381,900	4,123,894	7,269,125	(1,112,775)
	BD - FINES & FORFEITS	51,172,000	14,616,498	44,610,242	(6,561,758)
	BE - INVEST INCOME	8,000,200	974,202	3,000,200	(5,000,000)
	BF - RENTS & RECOVERIES	33,281,821	13,456,728	37,685,563	4,403,742
	BG - REVENUE OFFSET TO EXPENSE	9,183,143	3,530,164	14,033,143	4,850,000
	BH - DEPT REVENUES	69,870,847	30,354,467	66,282,938	(3,587,909)
	BI - CAP BACKCHARGES	11,109,460	780,176	10,631,998	(477,462)
	BJ - INTERDEPT REVENUES	126,696,532	1,243,585	126,696,532	-
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	54,101,812	10,036,490	41,323,923	(12,777,889)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	173,837,359	42,870,422	177,497,406	3,660,047
	SA - STATE AID REIMBURSEMENT OF EXPENSES	228,583,941	93,562,485	209,533,449	(19,050,492)
	TA - SALES TAX CO SALES TAX COUNTYWIDE	941,251,715	309,173,600	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	19,463,153	61,831,308	-
	TL - PROPERTY TAX	162,838,578	-	162,838,578	-
	TO - OTB 5% TAX	5,300,000	997,730	5,000,000	(300,000)
	TX - SPECIAL TAXES SPECIAL TAXES	3,875,000	1,801,358	3,875,000	-
REVENUE Total		1,984,316,341	623,630,194	1,919,065,709	(65,250,632)
Surplus / (Deficit)		(0)		(23,035,243)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



AC - COMMISSIONER OF INVESTIGATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. 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	2,515	2,703	1,993
	DE - CONTRACTUAL SERVICES	29,400	-	29,400	-
EXPENSE Total		179,256	92,043	38,634	140,622

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,718,277	1,676,639	3,370,169	348,108
	DD - GENERAL EXPENSES	108,400	75,879	93,817	14,583
	DE - CONTRACTUAL SERVICES	1,479,000	845,000	1,479,000	-
EXPENSE Total		5,305,677	2,597,518	4,942,986	362,691
REVENUE					
	BI - CAP BACKCHARGES	79,113	11,687	79,113	-
REVENUE Total		79,113	11,687	79,113	-
Surplus / (Deficit)		(5,226,564)		(4,863,873)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	13,546,152	6,423,477	12,641,778	904,374
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	681,383	219,084	567,393	113,990
	DE - CONTRACTUAL SERVICES	195,000	90,000	195,000	-
EXPENSE Total		14,427,535	6,732,561	13,409,171	1,018,364
REVENUE					
	BH - DEPT REVENUES	150,000	60,355	150,000	-
	BI - CAP BACKCHARGES	52,690	12,771	52,690	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	490,000	428,750	428,750	(61,250)
REVENUE Total		692,690	501,876	631,440	(61,250)
Surplus / (Deficit)		(13,734,845)		(12,777,731)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	12,462,567	5,518,252	10,145,589	2,316,978
	BB - EQUIPMENT	16,920	612	1,602	15,318
	DD - GENERAL EXPENSES	742,279	343,989	742,279	-
	DE - CONTRACTUAL SERVICES	2,135,917	559,536	2,135,917	-
EXPENSE Total		15,357,683	6,422,389	13,025,387	2,332,296
REVENUE					
	BD - FINES & FORFEITS	90,000	115,622	125,622	35,622
	BF - RENTS & RECOVERIES	750,000	590,796	750,000	-
	BH - DEPT REVENUES	185,000	72,025	185,000	-
	BJ - INTERDEPT REVENUES	2,613,416	344,481	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	1,177,023	4,049,038	35,622
Surplus / (Deficit)		(11,344,267)		(8,976,349)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	5,912,551	2,919,538	5,445,643	466,908
	DD - GENERAL EXPENSES	604,388	119,801	433,102	171,286
	DE - CONTRACTUAL SERVICES	12,028,158	8,443,260	11,474,433	553,725
	HF - INTER DEPARTMENTAL CHARGES	2,133,568	(18,972)	2,133,568	-
EXPENSE Total		20,678,665	11,463,627	19,486,746	1,191,919
REVENUE					
	BF - RENTS & RECOVERIES	55,357	59,481	59,481	4,124
	BH - DEPT REVENUES	275,250	60	190,000	(85,250)
	BJ - INTERDEPT REVENUES	883,579	203,406	883,579	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	394,000	-	350,000	(44,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	7,779,206	1,747,004	7,379,206	(400,000)
REVENUE Total		9,387,392	2,009,950	8,862,266	(525,126)
Surplus / (Deficit)		(11,291,273)		(10,624,480)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,126,794	1,322,734	2,524,519	602,275
	AC - WORKERS COMPENSATION	9,912,222	3,307,108	9,868,785	43,437
	BB - EQUIPMENT	8,400	-	-	8,400
	DD - GENERAL EXPENSES	44,270	34,006	37,277	6,993
	DE - CONTRACTUAL SERVICES	1,590,932	1,106,850	1,590,932	-
	OO - OTHER EXPENSE	525,000	525,000	525,000	-
EXPENSE Total		15,207,618	6,295,699	14,546,513	661,105
REVENUE					
	BF - RENTS & RECOVERIES	900,000	866,417	900,000	-
	BI - CAP BACKCHARGES	25,513	15,509	25,513	-
	BJ - INTERDEPT REVENUES	552,731	-	552,731	-
REVENUE Total		1,478,244	881,926	1,478,244	-
Surplus / (Deficit)		(13,729,374)		(13,068,269)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,418,999	975,244	1,961,822	457,177
	BB - EQUIPMENT	3,487	1,029	2,521	966
	DD - GENERAL EXPENSES	20,199	5,765	13,729	6,470
	HF - INTER DEPARTMENTAL CHARGES	701,707	-	701,707	-
EXPENSE Total		3,144,392	982,038	2,679,779	464,613
REVENUE					
	BC - PERMITS & LICENSES	3,810,000	1,812,871	2,965,000	(845,000)
	BD - FINES & FORFEITS	950,000	205,375	750,000	(200,000)
	BH - DEPT REVENUES	510,200	115	200	(510,000)
	SA - STATE AID REIMBURSEMENT OF EXPENSES	45,900	45,215	45,900	-
REVENUE Total		5,316,100	2,063,575	3,761,100	(1,555,000)
Surplus / (Deficit)		2,171,708		1,081,321	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CC - SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	124,914,067	61,633,925	123,354,014	1,560,053
	AB - FRINGE BENEFITS		(722)		-
	AC - WORKERS COMPENSATION	3,850,107	2,239,464	4,549,369	(699,262)
	BB - EQUIPMENT	16,632	8,769	15,707	925
	DD - GENERAL EXPENSES	3,549,536	1,531,974	3,223,415	326,121
	DE - CONTRACTUAL SERVICES	23,562,957	6,147,238	23,562,957	-
	DF - UTILITY COSTS	535,000	144,159	535,000	-
	HF - INTER DEPARTMENTAL CHARGES	8,845,585	-	8,845,585	-
	EXPENSE Total	165,273,884	71,704,806	164,086,047	1,187,837
REVENUE					
	BD - FINES & FORFEITS	30,000	4,440	30,000	-
	BF - RENTS & RECOVERIES	893,000	4,858	819,000	(74,000)
	BG - REVENUE OFFSET TO EXPENSE	500,000	250,000	500,000	-
	BH - DEPT REVENUES	2,725,000	1,169,207	2,725,000	-
	BJ - INTERDEPT REVENUES	290,000	52,661	290,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	14,671,675	3,762,414	14,671,675	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	433,000	140,665	433,000	-
	REVENUE Total	19,542,675	5,384,245	19,468,675	(74,000)
	Surplus / (Deficit)	(145,731,209)		(144,617,372)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE	AA - SALARIES, WAGES & FEES	3,683,907	1,202,708	1,955,500	1,728,407
	DD - GENERAL EXPENSES	32,400	31,163	32,400	-
	DE - CONTRACTUAL SERVICES	100,361	100,000	100,361	-
EXPENSE Total		3,816,668	1,333,871	2,088,261	1,728,407

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,617,508	1,377,345	2,528,965	88,543
	BB - EQUIPMENT	1,350	-	1,000	350
	DD - GENERAL EXPENSES	1,770,506	1,286,931	1,970,506	(200,000)
	DE - CONTRACTUAL SERVICES	3,000	-	3,000	-
	HF - INTER DEPARTMENTAL CHARGES	816,560	-	816,560	-
EXPENSE Total		5,208,924	2,664,276	5,320,031	(111,107)
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)		(3,929,042)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	6,164,787	2,772,634	5,665,447	499,340
	BB - EQUIPMENT	154,000	16,133	98,149	55,851
	DD - GENERAL EXPENSES	371,750	106,199	344,398	27,352
	DE - CONTRACTUAL SERVICES	325,000	91,354	325,000	-
EXPENSE Total		7,015,537	2,986,320	6,432,994	582,543
REVENUE					
	BD - FINES & FORFEITS	200,000	96,949	200,000	-
	BH - DEPT REVENUES	15,661,600	6,280,971	15,661,600	-
REVENUE Total		15,861,600	6,377,921	15,861,600	-
Surplus / (Deficit)		8,846,063		9,428,606	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	7,321,450	3,376,660	6,161,871	1,159,579
	AB - FRINGE BENEFITS		-		
	BB - EQUIPMENT	100,000	(471)	60,395	39,605
	DD - GENERAL EXPENSES	150,000	65,473	67,447	82,553
	DE - CONTRACTUAL SERVICES	564,000	3,600	564,000	-
EXPENSE Total		8,135,450	3,445,261	6,853,713	1,281,737
REVENUE					
	BF - RENTS & RECOVERIES	500,000	-	250,000	(250,000)
	BH - DEPT REVENUES	16,300	8,338	16,355	55
	BI - CAP BACKCHARGES		15,889		
REVENUE Total		516,300	24,226	266,355	(249,945)
Surplus / (Deficit)		(7,619,150)		(6,587,358)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,848,677	2,442,257	4,541,479	307,198
	BB - EQUIPMENT	4,000	-	-	4,000
	DD - GENERAL EXPENSES	238,161	171,128	238,161	-
	DE - CONTRACTUAL SERVICES	21,000	-	21,000	-
	HH - INTERFD CHGS INTERFUND CHARGES	50,000	-	50,000	-
	EXPENSE Total	5,161,838	2,613,385	4,850,640	311,198
REVENUE					
	BH - DEPT REVENUES	280,550	283,336	300,000	19,450
	REVENUE Total	280,550	283,336	300,000	19,450
	Surplus / (Deficit)	(4,881,288)		(4,550,640)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



CT - COURTS					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AB - FRINGE BENEFITS	1,925,236	939,690	1,804,312	120,924
	EXPENSE Total	1,925,236	939,690	1,804,312	120,924
REVENUE					
	BG - REVENUE OFFSET TO EXPENSE	103,667	-	103,667	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,805,192	894,153	1,805,192	-
	REVENUE Total	1,908,859	894,153	1,908,859	-
	Surplus / (Deficit)	(16,377)		104,547	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	29,452,783	14,713,868	28,264,758	1,188,025
	BB - EQUIPMENT	30,500	1,910	30,500	-
	DD - GENERAL EXPENSES	807,347	520,324	753,969	53,378
	DE - CONTRACTUAL SERVICES	1,069,040	698,597	1,069,040	-
	HF - INTER DEPARTMENTAL CHARGES	3,676,393	-	3,676,393	-
EXPENSE Total		35,036,063	15,934,699	33,794,660	1,241,403
REVENUE					
	BE - INVEST INCOME	200	-	200	-
	BF - RENTS & RECOVERIES	30,000	24,748	-	(30,000)
	BH - DEPT REVENUES	25,000	24,254	25,000	-
	BJ - INTERDEPT REVENUES	546,322	-	546,322	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	2,013,749	224,330	2,013,749	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	233,806	-	233,806	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	51,262	10,968	51,262	-
REVENUE Total		2,900,339	284,301	2,870,339	(30,000)
Surplus / (Deficit)		(32,135,724)		(30,924,321)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. 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 SECOND QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	11,660,157	4,782,659	11,535,653	124,504
	BB - EQUIPMENT	64,985	12,926	58,184	6,801
	DD - GENERAL EXPENSES	823,970	117,705	794,605	29,365
	DE - CONTRACTUAL SERVICES	549,000	(30,548)	549,000	-
	EXPENSE Total	13,098,112	4,882,741	12,937,442	160,670
REVENUE					
	BF - RENTS & RECOVERIES	120,000	65,700	120,000	-
	BH - DEPT REVENUES	35,000	30,433	35,000	-
	REVENUE Total	155,000	96,133	155,000	-
	Surplus / (Deficit)	(12,943,112)		(12,782,442)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	530,587	166,865	454,412	76,175
	BB - EQUIPMENT	18,768	-	-	18,768
	DD - GENERAL EXPENSES	20,000	9,500	20,000	-
	DE - CONTRACTUAL SERVICES	-	(714)	-	-
	HF - INTER DEPARTMENTAL CHARGES	105,018	-	105,018	-
EXPENSE Total		674,373	175,651	579,430	94,943
REVENUE					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	185,188	-	241,875	56,687
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	420,000	-	420,000	-
REVENUE Total		605,188	-	661,875	56,687
Surplus / (Deficit)		(69,185)		82,445	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES		(569)		
	AB - FRINGE BENEFITS	169,952,962	105,483,917	176,077,104	(6,124,142)
EXPENSE Total		169,952,962	105,483,348	176,077,104	(6,124,142)
REVENUE					
	BF - RENTS & RECOVERIES		17,353		
	BG - REVENUE OFFSET TO EXPENSE	2,528,014	-	2,528,014	-
	BH - DEPT REVENUES		14,879		
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	13,000,000	-		(13,000,000)
REVENUE Total		15,528,014	32,232	2,528,014	(13,000,000)
Surplus / (Deficit)		(154,424,948)		(173,549,090)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	16,836,835	8,239,482	15,930,940	905,895
	BB - EQUIPMENT	17,570	-	10,086	7,484
	DD - GENERAL EXPENSES	1,792,099	913,777	1,621,745	170,354
	DE - CONTRACTUAL SERVICES	1,699,532	733,484	1,034,632	664,900
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	6,642,424	(40,131)	6,642,424	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	150,493,561	167,900,000	5,700,000
EXPENSE Total		205,588,460	165,340,173	198,139,827	7,448,633
REVENUE					
	BC - PERMITS & LICENSES	4,286,900	2,073,240	4,019,125	(267,775)
	BD - FINES & FORFEITS	230,000	101,899	230,000	-
	BF - RENTS & RECOVERIES	300,000	3,500,943	300,000	-
	BH - DEPT REVENUES	11,217,400	5,703,684	10,317,400	(900,000)
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	102,059	10,561	102,059	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	102,564,695	48,947,705	97,564,695	(5,000,000)
REVENUE Total		118,701,054	60,338,032	112,533,279	(6,167,775)
Surplus / (Deficit)		(86,887,406)		(85,606,548)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



HI -HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	709,729	206,429	382,169	327,560
	BB - EQUIPMENT	1,000	-	-	1,000
	DD - GENERAL EXPENSES	109,909	9,947	11,701	98,208
	DE - CONTRACTUAL SERVICES	1,000,000	-	1,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	727,372	261,307	727,372	-
	EXPENSE Total	2,548,010	477,683	2,121,242	426,768
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	23,729	-
	REVENUE Total	1,507,331	23,779	1,507,331	-
	Surplus / (Deficit)	(1,040,679)		(613,911)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	267,792	147,022	184,444	83,348
	BB - EQUIPMENT	3,360	-	200	3,160
	DD - GENERAL EXPENSES	26,235	2,566	16,170	10,065
	HF - INTER DEPARTMENTAL CHARGES	316,372	18,666	316,372	-
EXPENSE Total		613,759	168,254	517,186	96,573
REVENUE					
	BD - FINES & FORFEITS	50,000	16,093	50,000	-
	BJ - INTERDEPT REVENUES	501,383	-	501,383	-
REVENUE Total		551,383	16,093	551,383	-
Surplus / (Deficit)		(62,376)		34,197	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	700,456	217,368	643,117	57,339
	DD - GENERAL EXPENSES	15,670	3,006	6,314	9,356
	DE - CONTRACTUAL SERVICES	15,000	-	15,000	-
EXPENSE Total		731,126	220,374	664,431	66,695
REVENUE					
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	50,000	-	50,000	-
REVENUE Total		50,000	-	50,000	-
Surplus / (Deficit)		(681,126)		(614,431)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	11,316,448	5,502,160	10,136,365	1,180,083
	BB - EQUIPMENT	22,250	-	-	22,250
	DD - GENERAL EXPENSES	477,150	82,420	261,129	216,021
	DE - CONTRACTUAL SERVICES	9,473,706	4,112,551	9,473,706	-
	DF - UTILITY COSTS	5,043,820	2,003,747	5,043,820	-
	HF - INTER DEPARTMENTAL CHARGES	1,042,252	-	1,042,252	-
EXPENSE Total		27,375,626	11,700,878	25,957,272	1,418,354
REVENUE					
	BH - DEPT REVENUES	27,000	2,226	27,000	-
	BI - CAP BACKCHARGES	3,101,990	594,198	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	207,761	366,420	-
REVENUE Total		12,348,953	804,185	12,348,953	-
Surplus / (Deficit)		(15,026,673)		(13,608,319)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	6,398,110	2,780,062	5,759,317	638,793
	BB - EQUIPMENT	31,580	-	31,580	-
	DD - GENERAL EXPENSES	1,574,957	1,318,276	1,574,957	-
	DE - CONTRACTUAL SERVICES	983,453	905,000	983,453	-
	EXPENSE Total	8,988,100	5,003,339	8,349,307	638,793
REVENUE					
	BF - RENTS & RECOVERIES		323,266		
	REVENUE Total		323,266		

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE	AA - SALARIES, WAGES & FEES	444,817	182,338	330,108	114,709
	DD - GENERAL EXPENSES	8,106	1,680	8,106	-
	DE - CONTRACTUAL SERVICES	503,294	97,940	503,294	-
EXPENSE Total		956,217	281,958	841,508	114,709

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE	AA - SALARIES, WAGES & FEES	496,059	213,672	367,199	128,860
	BB - EQUIPMENT	600	-	-	600
	DD - GENERAL EXPENSES	21,900	4,378	12,923	8,977
	DE - CONTRACTUAL SERVICES	62,500	573	62,500	-
EXPENSE Total		581,059	218,624	442,622	138,437

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,915,216	2,737,467	5,006,840	(91,624)
	BB - EQUIPMENT	17,320	-	6,712	10,608
	DD - GENERAL EXPENSES	385,270	218,874	385,270	-
	DE - CONTRACTUAL SERVICES	58,805	39,860	58,805	-
	HF - INTER DEPARTMENTAL CHARGES	4,982,367	(42,707)	4,982,367	-
EXPENSE Total		10,358,978	2,953,494	10,439,994	(81,016)
REVENUE					
	BF - RENTS & RECOVERIES		49,011	166,130	166,130
	BH - DEPT REVENUES	20,000	10,364	20,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,295,000	502,778	2,295,000	-
REVENUE Total		2,315,000	562,153	2,481,130	166,130
Surplus / (Deficit)		(8,043,978)		(7,958,864)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	(378,141)	-	2,100,000	(2,478,141)
	AB - FRINGE BENEFITS	23,719,623	8,060,903	23,069,623	650,000
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	14,834,224	57,106,286	749,300
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF - INTER DEPARTMENTAL CHARGES	6,842,331	156,224	6,842,331	-
	HH - INTERFD CHGS INTERFUND CHARGES	14,714,624	7,923,684	14,714,624	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	32,559,619	15,783,301	22,509,769	10,049,850
EXPENSE Total		149,713,642	59,758,335	140,742,633	8,971,009
REVENUE					
	AA - FUND BALANCE	-	54,289,851	-	-
	BF - RENTS & RECOVERIES	50,000	10,223	5,020,000	4,970,000
	BG - REVENUE OFFSET TO EXPENSE	6,051,462	3,280,164	10,901,462	4,850,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	14,714,624	9,501,338	14,714,624	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	136,600	147,980	147,980	11,380
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,656,084	2,320,984	2,509,187	(146,897)
REVENUE Total		23,608,770	69,550,540	33,293,253	9,684,483
Surplus / (Deficit)		(126,104,872)		(107,449,380)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	493,697	243,683	493,697	-
	DD - GENERAL EXPENSES	7,690	1,592	3,390	4,300
	DE - CONTRACTUAL SERVICES	13,642	1,250	13,642	-
	EXPENSE Total	515,029	246,525	510,729	4,300
REVENUE					
	BH - DEPT REVENUES	400,000	219,846	400,000	-
	REVENUE Total	400,000	219,846	400,000	-
	Surplus / (Deficit)	(115,029)		(110,729)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PB - PROBATION					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	17,569,406	8,937,814	16,699,054	870,352
	BB - EQUIPMENT	17,712	14,947	17,712	-
	DD - GENERAL EXPENSES	195,444	99,291	130,996	64,448
	DE - CONTRACTUAL SERVICES	394,500	164,451	394,500	-
	HF - INTER DEPARTMENTAL CHARGES	1,000	-	1,000	-
EXPENSE Total		18,178,062	9,216,503	17,243,262	934,800
REVENUE					
	BF - RENTS & RECOVERIES		286,186		
	BH - DEPT REVENUES	1,700,000	925,849	1,700,000	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	188,000	42,550	188,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	-	5,054	73,779	73,779
	SA - STATE AID REIMBURSEMENT OF EXPENSES	3,171,000	922,540	3,171,000	-
REVENUE Total		5,059,000	2,182,179	5,132,779	73,779
Surplus / (Deficit)		(13,119,062)		(12,110,483)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,015,084	335,103	770,715	244,369
	DD - GENERAL EXPENSES	26,280	13,237	14,210	12,070
	DE - CONTRACTUAL SERVICES	60,000	-	30,000	30,000
EXPENSE Total		1,101,364	348,340	814,925	286,439
REVENUE					
	BI - CAP BACKCHARGES	495,744	-	95,744	(400,000)
REVENUE Total		495,744	-	95,744	(400,000)
Surplus / (Deficit)		(605,620)		(719,181)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	13,681,652	6,214,267	13,801,824	(120,172)
	BB - EQUIPMENT	190,500	141,463	190,500	-
	DD - GENERAL EXPENSES	631,650	549,771	631,650	-
	DE - CONTRACTUAL SERVICES	2,960,600	1,343,322	2,960,600	-
EXPENSE Total		17,464,402	8,248,824	17,584,574	(120,172)
REVENUE					
	BF - RENTS & RECOVERIES	1,268,592	533,464	968,592	(300,000)
	BH - DEPT REVENUES	20,858,709	7,788,620	18,430,433	(2,428,276)
	TX - SPECIAL TAXS SPECIAL TAXES	675,000	671,162	675,000	-
REVENUE Total		22,802,301	8,993,246	20,074,025	(2,728,276)
Surplus / (Deficit)		5,337,899		2,489,451	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PL - PLANNING					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	1,865,026	830,019	1,683,335	181,691
	DD - GENERAL EXPENSES	49,875	18,241	20,307	29,568
	DE - CONTRACTUAL SERVICES	75,150	26,877	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	12,592,431	46,819,670	-
	OO - OTHER EXPENSE	75,000	-	75,000	-
EXPENSE Total		50,395,722	13,467,568	50,184,463	211,259
REVENUE					
	BD - FINES & FORFEITS	10,000	-	10,000	-
	BH - DEPT REVENUES	1,386,750	192,950	958,150	(428,600)
	BI - CAP BACKCHARGES	237,297	-	237,297	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	291,000	217,831	291,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	25,000	2	25,000	-
REVENUE Total		1,950,047	410,783	1,521,447	(428,600)
Surplus / (Deficit)		(48,445,675)		(48,663,016)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,503,923	631,032	1,203,826	1,300,097
	DD - GENERAL EXPENSES	19,656	12,409	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	644,936	1,523,150	1,303,644
REVENUE					
	BF - RENTS & RECOVERIES	150,000	9,178	20,000	(130,000)
	BH - DEPT REVENUES	20,500	8,830	20,500	-
	BJ - INTERDEPT REVENUES	547,566	-	547,566	-
REVENUE Total		718,066	18,008	588,066	(130,000)
Surplus / (Deficit)		(2,108,728)		(935,084)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	43,406,218	20,921,749	36,864,054	6,542,164
	AC - WORKERS COMPENSATION	1,562,978	826,524	1,857,199	(294,221)
	BB - EQUIPMENT	483,930	106,126	79,354	404,577
	DD - GENERAL EXPENSES	7,013,816	3,329,420	4,825,111	2,188,705
	DE - CONTRACTUAL SERVICES	7,393,863	3,942,972	7,239,509	154,354
	DF - UTILITY COSTS	28,837,999	19,752,764	26,913,098	1,924,901
	HF - INTER DEPARTMENTAL CHARGES	11,054,279	-	11,054,279	-
	EXPENSE Total	99,753,083	48,879,556	88,832,604	10,920,480
REVENUE					
	BC - PERMITS & LICENSES	285,000	237,783	285,000	-
	BF - RENTS & RECOVERIES	72,000	31,786		(72,000)
	BH - DEPT REVENUES	920,000	224,515	920,000	-
	BI - CAP BACKCHARGES	4,535,883	95,626	4,535,883	-
	BJ - INTERDEPT REVENUES	23,200,086	721,896	23,200,086	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	3,630,000	39,879	3,630,000	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	55,000	50,440	55,000	-
	REVENUE Total	32,697,969	1,401,925	32,625,969	(72,000)
	Surplus / (Deficit)	(67,055,114)		(56,206,635)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	824,317	277,062	613,352	210,965
	DD - GENERAL EXPENSES	108,224	17,171	95,786	12,438
	DE - CONTRACTUAL SERVICES	106,232	-	106,232	-
	OO - OTHER EXPENSE	14,533,845	12,684,575	14,533,845	-
EXPENSE Total		15,572,618	12,978,808	15,349,215	223,403
REVENUE					
	BF - RENTS & RECOVERIES	9,192,872	6,045,968	9,192,872	-
	BH - DEPT REVENUES	164,864	63,740	164,864	-
	BJ - INTERDEPT REVENUES	11,274,156	(179,085)	11,274,156	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	720,350	-	720,350	-
REVENUE Total		21,352,242	5,930,623	21,352,242	-
Surplus / (Deficit)					

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	957,850	389,300	898,361	59,489
	BB - EQUIPMENT	40,000	492	1,000	39,000
	DD - GENERAL EXPENSES	190,500	118,189	159,791	30,709
	DE - CONTRACTUAL SERVICES	130,000	75,086	130,000	-
	HF - INTER DEPARTMENTAL CHARGES	75,085	-	75,085	-
EXPENSE Total		1,393,435	583,068	1,264,237	129,198
REVENUE					
	BJ - INTERDEPT REVENUES	626,550	-	626,550	-
REVENUE Total		626,550	-	626,550	-
Surplus / (Deficit)		(766,885)		(637,687)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



RS - RESERVES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
REVENUE					
	BF - RENTS & RECOVERIES	19,000,000	39,475	19,000,000	-
REVENUE Total		19,000,000	39,475	19,000,000	-

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
REVENUE					
	BD - FINES & FORFEITS	2,850,000	890,579	2,850,000	-
	BH - DEPT REVENUES	620,000	1,406,669	1,406,669	786,669
	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	7,607,474	7,607,474	1,106,749
	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	309,173,600	912,118,830	(29,132,885)
	TB - PART COUNTY SALES TAX PART COUNTY	61,831,308	19,463,153	61,831,308	-
	TL - PROPERTY TAX	162,838,578	-	162,838,578	-
	TO - OTB 5% TAX	5,300,000	997,730	5,000,000	(300,000)
REVENUE Total		1,292,059,758	339,539,205	1,247,520,291	(44,539,467)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	457,659	139,306	259,763	197,896
	DD - GENERAL EXPENSES	4,892	1,684	1,738	3,154
	DE - CONTRACTUAL SERVICES	30,600	650	30,600	-
EXPENSE Total		493,151	141,640	292,101	201,050
REVENUE					
	BH - DEPT REVENUES	15,000	8,364	15,000	-
REVENUE Total		15,000	8,364	15,000	-
Surplus / (Deficit)		(478,151)		(277,101)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	2,221,141	1,175,015	2,068,268	152,873
	DD - GENERAL EXPENSES	38,094	10,027	22,603	15,491
	DE - CONTRACTUAL SERVICES	15,681,803	13,607,552	15,681,803	-
	HF - INTER DEPARTMENTAL CHARGES	1,381,875	1,819	1,381,875	-
EXPENSE Total		19,322,913	14,794,412	19,154,549	168,364
REVENUE					
	BF - RENTS & RECOVERIES		800,899		-
	BH - DEPT REVENUES	16,724	12,856	16,724	-
	BJ - INTERDEPT REVENUES	516,354	100,226	516,354	-
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	38,076	-	37,500	(576)
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,338,460	204,474	5,338,460	-
	SA - STATE AID REIMBURSEMENT OF EXPENSES	7,156,323	1,774,973	6,856,323	(300,000)
REVENUE Total		13,065,937	2,893,428	12,765,361	(300,576)
Surplus / (Deficit)		(6,256,976)		(6,389,188)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	52,358,518	25,451,800	50,866,867	1,491,651
	BB - EQUIPMENT	50,300	5,602	36,630	13,670
	DD - GENERAL EXPENSES	1,127,700	515,504	1,086,783	40,917
	DE - CONTRACTUAL SERVICES	13,580,300	5,951,997	13,096,325	483,975
	DF - UTILITY COSTS	400	-	400	-
	HF - INTER DEPARTMENTAL CHARGES	23,538,929	596,641	23,538,929	-
	SS - RECIPIENT GRANTS	61,750,000	33,138,791	67,000,000	(5,250,000)
	TT - PURCHASED SERVICES	50,541,207	38,952,997	54,532,932	(3,991,725)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	47,813,466	62,475,000	(4,520,000)
	XX - MEDICAID	237,500,000	106,151,517	233,273,628	4,226,372
	EXPENSE Total	498,402,354	258,578,315	505,907,494	(7,505,140)
REVENUE					
	BF - RENTS & RECOVERIES	-	51,674	-	-
	BH - DEPT REVENUES	11,890,000	5,534,800	11,890,000	-
	BJ - INTERDEPT REVENUES	110,000	-	110,000	-
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	151,711,818	38,707,479	155,286,706	3,574,888
	SA - STATE AID REIMBURSEMENT OF EXPENSES	82,248,066	35,452,062	85,105,721	2,857,655
	REVENUE Total	245,959,884	79,746,015	252,392,427	6,432,543
	Surplus / (Deficit)	(252,442,470)		(253,515,067)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	4,165,971	1,357,112	2,589,161	1,576,810
	BB - EQUIPMENT	9,650	264	7,586	2,064
	DD - GENERAL EXPENSES	250,000	196,235	215,212	34,788
	DE - CONTRACTUAL SERVICES	54,490	9,683	54,490	-
	OO - OTHER EXPENSE	50,000,000	35,189,795	50,000,000	-
	EXPENSE Total	54,480,111	36,753,089	52,866,449	1,613,662
REVENUE					
	BA - INT PENALTY ON TAX	27,500,000	14,747,918	27,500,000	-
	BD - FINES & FORFEITS	12,000	14,620	14,620	2,620
	BE - INVEST INCOME	8,000,000	974,202	3,000,000	(5,000,000)
	BF - RENTS & RECOVERIES	-	5,863	988	988
	BH - DEPT REVENUES	750,000	304,782	705,643	(44,357)
	BI - CAP BACKCHARGES	-	3,768	3,768	3,768
	BJ - INTERDEPT REVENUES	14,662	-	14,662	-
	TX - SPECIAL TAXS SPECIAL TAXES	3,200,000	1,130,196	3,200,000	-
	REVENUE Total	39,476,662	17,181,349	34,439,681	(5,036,981)
	Surplus / (Deficit)	(15,003,449)		(18,426,768)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	3,210,070	1,356,568	2,724,951	485,119
	BB - EQUIPMENT	19,190	603	1,862	17,328
	DD - GENERAL EXPENSES	289,230	124,522	219,272	69,958
	DE - CONTRACTUAL SERVICES	9,643,000	4,051,000	6,633,000	3,010,000
EXPENSE Total		13,161,490	5,532,694	9,579,085	3,582,405
REVENUE					
	BD - FINES & FORFEITS	46,750,000	13,170,922	40,350,000	(6,400,000)
	BF - RENTS & RECOVERIES		118,500	118,500	118,500
	BH - DEPT REVENUES		2,400	2,400	2,400
	BI - CAP BACKCHARGES	81,230	-		(81,230)
REVENUE Total		46,831,230	13,291,822	40,470,900	(6,360,330)
Surplus / (Deficit)		33,669,740		30,891,815	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	575,690	256,664	468,167	107,523
	DD - GENERAL EXPENSES	21,980	4,300	14,000	7,980
	DE - CONTRACTUAL SERVICES	700	-	700	-
	HF - INTER DEPARTMENTAL CHARGES	1,133,457	-	1,133,457	-
EXPENSE Total		1,731,827	260,964	1,616,324	115,503
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)		-		115,503	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	375,747	215,039	365,978	9,769
	DD - GENERAL EXPENSES	8,515	2,306	4,612	3,903
	DE - CONTRACTUAL SERVICES	7,699,544	7,543,795	6,252,000	1,447,544
	HF - INTER DEPARTMENTAL CHARGES	565,637	54	565,637	-
EXPENSE Total		8,649,443	7,761,194	7,188,227	1,461,216
REVENUE					
	BF - RENTS & RECOVERIES		14,428		
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,335,164	81,628	1,335,164	-
REVENUE Total		1,335,164	96,056	1,335,164	-
Surplus / (Deficit)		(7,314,279)		(5,853,063)	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
EXPENSE					
	AA - SALARIES, WAGES & FEES	19,905,330	10,001,106	18,784,843	1,120,487
	AB - FRINGE BENEFITS	9,545,432	5,321,641	9,200,000	345,432
	BB - EQUIPMENT	299,000	6,188	299,000	-
	DD - GENERAL EXPENSES	14,615,801	4,020,688	14,615,801	-
	DE - CONTRACTUAL SERVICES	21,867,272	17,920,321	21,867,272	-
	DF - UTILITY COSTS	14,782,498	4,925,019	14,734,551	47,947
	FF - INTEREST	11,351,775	2,260,972	11,351,775	-
	GG - PRINCIPAL	22,045,500	6,402,500	22,045,500	-
	HH - INTERFD CHGS INTERFUND CHARGES	27,426,600	1,276,064	27,426,600	-
	OO - OTHER EXPENSE	24,863,174	-	24,863,174	-
EXPENSE Total		166,702,382	52,134,499	165,188,516	1,513,866
REVENUE					
	AA - FUND BALANCE	52,784,573	106,190,129	59,270,707	6,486,134
	BC - PERMITS & LICENSES	241,900	134,437	241,900	-
	BE - INVEST INCOME	1,294,000	669,277	1,294,000	-
	BF - RENTS & RECOVERIES	2,007,452	345,135	2,007,452	-
	BG - REVENUE OFFSET TO EXPENSE	160,005	-	160,005	-
	BH - DEPT REVENUES	9,726,212	1,105,025	1,726,212	(8,000,000)
	BI - CAP BACKCHARGES	618,680	(109,700)	618,680	-
	IF - INTERFUND	99,869,560	30,246,245	99,869,560	-
REVENUE Total		166,702,382	138,580,549	165,188,516	(1,513,866)
Surplus / (Deficit)					

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	Second Quarter 2010	
					Projections	Fav / (Unfav) \$
DSV	DS	BW	A deficit is projected due to an interest subsidy from the Build America Bonds fund budgeted but not booked to this line item.	18,687,009	18,192,084	\$ (494,925)
DSV	DS	FA	A surplus is projected due to a non-budgeted interest subsidy received from the Build America Bond Fund.	-	494,925	\$ 494,925
	DSV Total					\$ -
FCF	FC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	10,648,083	10,285,714	\$ 362,369
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					\$ 480,072
PDD	PD	AA	A deficit is projected due to an anticipated increase in overtime costs partially offset by the bonding of termination compensation and retirement payout amounts.	225,669,419	225,929,208	\$ (259,789)
PDD	PD	AB	A deficit is projected mainly due to higher Social Security.	98,458,293	99,434,087	\$ (975,794)
PDD	PD	AC	A deficit is projected primarily due to a 20% increase in indemnity costs.	5,538,927	6,127,423	\$ (588,496)
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	504,654	\$ 126,093
PDD	PD	BF	A deficit is projected due to lower than anticipated worker's compensation recovery.	350,000	200,000	\$ (150,000)
PDD	PD	BW	A deficit is projected due to a lower than anticipated pension reserve fund amount which was budgeted to be used to pay termination compensation.	11,000,000	6,356,018	\$ (4,643,982)
PDD	PD	DD	A deficit is projected due to the transfer of Police Department Fleet from the Department of Public Works partially offset by savings resulting from a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	3,280,276	3,709,439	\$ (429,163)
PDD	PD	DF	A surplus is projected primarily as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.	1,625,327	1,546,483	\$ 78,844
	PDD Total					\$ (6,842,287)
PDH	PD	AA	A deficit is projected due to an anticipated increase in overtime costs and the transfer of Police Department Fleet from the Department of Public Works partially offset by the bonding of termination compensation and retirement payout amounts.	201,114,965	205,170,890	\$ (4,055,925)
PDH	PD	AB	A deficit is projected mainly due to higher Social Security and pension cost.	91,681,609	93,554,465	\$ (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	382,362	\$ 311,600
PDH	PD	BF	A deficit is projected due to lower than anticipated recoveries from prior years.	400,000	200,000	\$ (200,000)
PDH	PD	BW	A deficit is projected due to lower anticipated grant reimbursement.	356,000	210,000	\$ (146,000)
PDH	PD	DD	A deficit is due to the transfer of Police Department Fleet from the Department of Public Works offset by savings resulting from a directive issued for purposes of limiting expenses by actively reviewing and monitoring expenses on an ongoing basis.	3,421,380	3,508,637	\$ (87,257)
PDH	PD	SA	A deficit is projected due to lower anticipated grant reimbursement from the State.	2,589,000	2,200,000	\$ (389,000)
	PDH Total					\$ (7,234,973)
GEN	AC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	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 and retirement payout amounts .	3,718,277	3,370,169	\$ 348,108
	AR Total					\$ 348,108
GEN	AS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts .	13,546,152	12,641,778	\$ 904,374
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	567,393	\$ 113,990
GEN	AS	SA	A deficit is projected due to the reduction of State Aid for reimbursement of annual revaluation.	490,000	428,750	\$ (61,250)
	AS Total					\$ 957,114
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	10,145,589	\$ 2,316,978
	AT Total					\$ 2,316,978

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	Second Quarter 2010 Projections	Fav / (Unfav) \$
GEN	BH	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	5,912,551	5,445,643	\$ 466,908
GEN	BH	BH	A deficit is projected due to lower Medicaid reimbursements from New York State for vacant positions.	275,250	190,000	\$ (85,250)
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	433,102	\$ 171,286
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	11,474,433	\$ 553,725
GEN	BH	SA	A deficit is projected due to lower reimbursements from New York State for vacant positions and contractual expenses.	7,779,206	7,379,206	\$ (400,000)
	BH Total					\$ 706,669
GEN	BU	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	3,126,794	2,524,519	\$ 602,275
	BU Total					\$ 602,275
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	1,961,822	\$ 457,177
GEN	CA	BC	A deficit is projected due to lower than anticipated home improvement license renewals.	3,810,000	2,965,000	\$ (845,000)
GEN	CA	BD	A deficit is projected primarily due to a decrease in the collection of fees associated with fines imposed on violators of trade practices.	950,000	750,000	\$ (200,000)
GEN	CA	BH	A deficit is projected due to the non-implementation of the Web site initiative.	510,200	200	\$ (510,000)
	CA Total					\$ (1,097,823)
GEN	CC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	124,914,067	123,354,014	\$ 1,560,053
GEN	CC	AC	A deficit is projected primarily due to a 20% increase in indemnity costs.	3,850,107	4,549,369	\$ (699,262)
GEN	CC	BF	A deficit is projected due to a lower than anticipated recoveries from prior years.	893,000	819,000	\$ (74,000)
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					\$ 1,112,912
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	1,955,500	\$ 1,728,407
	CE Total					\$ 1,728,407
GEN	CF	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as bonding termination compensation and retirement payout amounts.	2,617,508	2,528,965	\$ 88,543
GEN	CF	DD	A deficit is projected primarily due to a higher volume of processed mail as well as an anticipated increase in future postal rates.	1,770,506	1,970,506	\$ (200,000)
	CF Total					\$ (111,457)
GEN	CL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	6,164,787	5,665,447	\$ 499,340
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					\$ 555,191
GEN	CO	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	7,321,450	6,161,871	\$ 1,159,579
GEN	CO	BF	A deficit is projected due to lower than anticipated recoveries from prior years.	500,000	250,000	\$ (250,000)
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					\$ 992,132
GEN	CS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	4,848,678	4,541,479	\$ 307,199
	CS Total					\$ 307,199
GEN	CT	AB	A surplus is projected primarily due to lower health insurance expenses than were included in the Adopted Budget.	1,925,236	1,804,312	\$ 120,924
	CT Total					\$ 120,924
GEN	DA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	29,452,783	28,264,758	\$ 1,188,025
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					\$ 1,241,403
GEN	EL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	11,660,157	11,535,653	\$ 124,504
	EL Total					\$ 124,504
GEN	EM	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	530,587	454,412	\$ 76,175
	EM Total					\$ 76,175
GEN	FB	AB	A deficit is projected primarily due to a spike in Health Care Costs.	169,952,962	175,592,795	\$ (5,639,833)
GEN	FB	BW	A deficit is projected due to a reserve established to provide for pension expenses not coming to fruition.	13,000,000	-	\$ (13,000,000)
	FB Total					\$ (18,639,833)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	Second Quarter 2010	
					Projections	Fav / (Unfav) \$
GEN	HE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	16,836,835	15,930,940	\$ 905,895
GEN	HE	BC	A deficit is projected due to lower revenues from X-Ray facilities and hazardous material permits.	4,286,900	4,019,125	\$ (267,775)
GEN	HE	BH	A deficit is projected due to lower reimbursement from Medicaid due to lower spending in Preschool and Early Intervention.	11,217,400	10,317,400	\$ (900,000)
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 by the Early Intervention program.	173,600,000	167,900,000	\$ 5,700,000
GEN	HE	SA	A deficit is projected due to lower spending in Preschool and Early Intervention and other reimbursable expenses.	102,564,695	97,564,695	\$ (5,000,000)
	HE Total					\$ 1,273,374
GEN	HI	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	709,729	382,169	\$ 327,560
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					\$ 425,768
GEN	HP	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	267,792	184,444	\$ 83,348
	HP Total					\$ 83,348
GEN	HR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	700,456	643,117	\$ 57,339
	HR Total					\$ 57,339
GEN	IT	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation, retirement payouts and the transfer of IT personnel to the Police Department.	11,316,448	10,136,365	\$ 1,180,083
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	261,129	\$ 216,021
	IT Total					\$ 1,396,104
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	5,759,317	\$ 638,793
	LE Total					\$ 638,793
GEN	LR	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	444,817	330,108	\$ 114,709
	LR Total					\$ 114,709
GEN	MA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	496,059	367,199	\$ 128,860
	MA Total					\$ 128,860
GEN	ME	AA	A deficit is projected due to providing salaries for three grant employees, partially offset with the Interfund revenue from grants as well as the bonding of termination compensation and retirement payout amounts.	4,915,216	5,006,840	\$ (91,624)
GEN	ME	BF	A surplus is projected due to the non budgeted reimbursement for three employees from the grant funds.	-	166,130	\$ 166,130
	ME Total					\$ 74,506
GEN	MI	AA	A deficit is projected due to the non-occurrence of an anticipated consolidation of accounting and finance personnel into Purchasing and Treasurer departments. Since these consolidation did not take place, the offset is included in the respective departments.	(378,141)	2,100,000	\$ (2,478,141)
GEN	MI	AB	A surplus is projected due to savings in Flexible Spending Benefits.	23,719,623	23,069,623	\$ 650,000
GEN	MI	BF	A surplus is projected due to a recovery from tobacco fund proceeds.	50,000	5,020,000	\$ 4,970,000
GEN	MI	BG	A surplus is projected due to anticipated reimbursement of tuition expense adjustment amounts paid by Nassau County on behalf of Nassau County residents attending the Fashion Institute of Technology partially offset by lower Flex Benefits revenue.	6,051,462	10,901,462	\$ 4,850,000
GEN	MI	GA	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is projected to be lower than budgeted, this expense is also projected to be proportionately under budget.	57,855,586	57,106,286	\$ 749,300
GEN	MI	OO	A surplus is projected primarily due to not utilizing contingency reserve.	32,559,619	22,509,769	\$ 10,049,850
GEN	MI	SA	A deficit is projected due to a decrease in Indigent Legal Service Fund distributions.	2,656,084	2,509,187	\$ (146,897)
	MI Total					\$ 18,644,112

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS

Fund	Dept	Object	Variance Explanation	Second Quarter 2010		
				2010 Adopted Budget	Projections	
				Fav / (Unfav) \$		
GEN	PB	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	17,569,406	16,699,054	\$ 870,352
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
GEN	PB	FA	A surplus is projected due to reimbursement for Probation Officer assigned to a US Marshall Regional Task Force.	-	73,779	\$ 73,779
	PB Total					\$ 1,008,579
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	770,715	\$ 244,369
GEN	PE	BI	A deficit is projected due to a decrease in the number of personnel actively working on the new financial system.	495,744	95,744	\$ (400,000)
	PE Total					\$ (155,631)
GEN	PK	AA	A deficit is projected due to an anticipated increase in Part Time and Seasonal staffing partially offset by vacancies in budgeted staffing and the bonding of termination compensation and retirement payout amounts.	13,681,652	13,801,824	\$ (120,172)
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	18,430,433	\$ (2,428,276)
	PK Total					\$ (2,848,448)
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	1,683,335	\$ 181,691
GEN	PL	BH	A deficit is projected due to a shortfall in subdivision revenue due to the economic downturn and the delay in the Lighthouse project.	1,386,750	958,150	\$ 428,600
	PL Total					\$ 610,291
GEN	PR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	2,503,923	1,203,826	\$ 1,300,097
GEN	PR	BF	A deficit is due to lower auction revenue as a result of fewer auctions.	150,000	20,000	\$ (130,000)
	PR Total					\$ 1,170,097
GEN	PW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts and the transfer of Fleet staff to the Police Department.	43,406,218	36,864,054	\$ 6,542,164
GEN	PW	AC	A deficit is projected primarily due to a 20% increase in indemnity costs.	1,562,978	1,857,199	\$ (294,221)
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 and the transfer of Fleet expenses to the Police Department.	483,930	79,354	\$ 404,577
GEN	PW	BF	A deficit is projected due to lower than anticipated recoveries from prior years.	72,000	-	\$ (72,000)
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 and the transfer of Fleet expenses to the Police Department.	7,013,816	4,825,111	\$ 2,188,705
GEN	PW	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 and the transfer of Fleet expenses to the Police Department.	7,393,863	7,239,509	\$ 154,354
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	26,913,098	\$ 1,924,901
	PW Total					\$ 10,848,480
GEN	RE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	824,317	613,352	\$ 210,965
	RE Total					\$ 210,965
GEN	RM	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	957,850	898,361	\$ 59,489
	RM Total					\$ 59,489
GEN	RV	BH	A surplus is projected due to recapture of Industrial development Agency's tax on companies that do not meet compliance with contract requirements.	620,000	1,406,669	\$ 786,669
GEN	RV	BO	A surplus is projected due to current receipts for prior year PILOT payments.	6,500,725	7,607,474	\$ 1,106,749
GEN	RV	BS	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.	1,000,000	-	\$ (1,000,000)
GEN	RV	SA	A deficit is projected due to a State initiative assessing sales tax on cigarettes which never materialized.	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-anticipated growth.	941,251,715	912,118,830	\$ (29,132,885)
GEN	RV	TO	A deficit is projected primarily due to lower wagering volume which has resulted in the closing of various branches.	5,300,000	5,000,000	\$ (300,000)
	RV Total					\$ (44,539,467)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Variance Explanation	2010 Adopted Budget	2010 Projections	Second Quarter Fav / (Unfav) \$
GEN	SA	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	457,659	259,763	\$ 197,896
	SA Total					\$ 197,896
GEN	SC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	2,221,141	2,068,268	\$ 152,873
GEN	SC	SA	A deficit is projected primarily due to reductions in reimbursement from New York State for the Extended In-Home (EISEP) and Community (CSE) Services programs for the Elderly, partially offset by a small increase in reimbursement for the Supplemental Nutrition Assistance Program (SNAP).	7,156,323	6,856,323	\$ (300,000)
	SC Total					\$ (147,127)
GEN	SS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	52,358,518	50,866,867	\$ 1,491,651
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 projected due to an increase in caseloads, partially offset by less reimbursement due to lower salary expenses.	151,711,818	155,286,706	\$ 3,574,888
GEN	SS	SA	A surplus is projected due to an increase in caseloads, partially offset by less reimbursement due to lower salary expenses.	82,248,066	85,105,721	\$ 2,857,655
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	67,000,000	\$ (5,250,000)
GEN	SS	TT	A deficit is projected primarily due to a higher volume of daycare cases, higher daycare service rates and higher preventative type services.	50,541,207	54,532,932	\$ (3,991,725)
GEN	SS	WW	A deficit is projected primarily due to the provision for increased emergency shelter payments for citizens needs.	57,955,000	62,475,000	\$ (4,520,000)
GEN	SS	XX	A surplus is projected as a result of an adjustment made in connection with the American Resource Reinvestment Act reducing the county share of the formula for providing Medicaid.	237,500,000	233,273,628	\$ 4,226,372
	SS Total					\$ (1,127,184)
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	2,589,161	\$ 1,576,810
GEN	TR	BE	A deficit is projected due to interest rates lower than budgeted.	8,000,000	3,000,000	\$ (5,000,000)
	TR Total					\$ (3,423,190)
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	2,724,951	\$ 485,119
GEN	TV	BD	A deficit is projected due to a lower than anticipated number of cameras in operation for the Red Light Camera Program, partially offset by lower expenses associated with the program. Another contributing factor to the deficit is a decline in the issuance of Parking and Traffic violations year to date.	46,750,000	40,350,000	\$ (6,400,000)
GEN	TV	BF	A surplus is projected primarily due to the receipt of revenue from prior years.	-	118,500	\$ 118,500
GEN	TV	BI	A deficit is projected primarily due to a delay in startup of a new computer system.	81,230	-	\$ (81,230)
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	6,633,000	\$ 3,010,000
	TV Total					\$ (2,797,653)
GEN	VS	AA	A surplus is projected primarily due to a vacancy in budgeted staffing as well as the bonding of termination compensation.	575,690	468,167	\$ 107,523
	VS Total					\$ 107,523
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					\$ (25,065,456)
SSW	SSW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	19,905,330	18,784,843	\$ 1,120,487
SSW	SSW	AB	A surplus is projected primarily due to lower health insurance expenses than were included in the Adopted Budget.	9,545,432	9,200,000	\$ 345,432
SSW	SSW	BH	A deficit is due to the High Volume User Fee which was not implemented.	9,726,212	1,726,212	\$ 8,000,000
	SSW Total					\$ 9,465,919
	Grand Total					\$ (29,196,725)

FISCAL 2010 SECOND 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	2nd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	119,890	213,793	27,749	92,141
FCF Total		119,890	213,793	27,749	92,141
GEN					
	AC - COMMISSIONER OF INVESTIGATIONS	6,570	89,528	6,531	39
	AR - ASSESSMENT REVIEW COMMISSION	65,640	74,626	65,640	-
	AS - ASSESSMENT DEPARTMENT	71,725	160,733	71,725	-
	AT - COUNTY ATTORNEY	106,048	384,023	106,048	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	117,172	178,599	117,172	-
	BU - OFFICE OF MANAGEMENT AND BUDGET	76,278	134,343	76,278	-
	CA - OFFICE OF CONSUMER AFFAIRS	67,222	60,545	67,222	-
	CC - SHERIFF/CORRECTIONAL CENTER	1,040,853	1,277,947	1,040,853	-
	CE - COUNTY EXECUTIVE	300,000	349,366	162,232	137,768
	CF - OFFICE OF CONSTITUENT AFFAIRS	64,530	136,245	64,530	-
	CL - COUNTY CLERK	92,304	80,618	92,304	-
	CO - COUNTY COMPTROLLER	165,973	322,533	165,973	-
	CS - CIVIL SERVICE	231,797	257,832	231,797	-
	DA - DISTRICT ATTORNEY	731,375	858,517	731,375	-
	EL - BOARD OF ELECTIONS	90,997	156,705	90,997	-
	EM - EMERGENCY MANAGEMENT	-	1,685	-	-
	HE - HEALTH DEPARTMENT	357,421	497,452	357,421	-
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	10,030	18,369	18,369	(8,339)
	HP - PHYSICALLY CHALLENGED	-	67,252	-	-
	HR - COMMISSION ON HUMAN RIGHTS	-	0	-	-
	IT - INFORMATION TECHNOLOGY	108,719	356,577	108,719	-
	LE - COUNTY LEGISLATURE	78,878	123,117	78,878	-
	LR - OFFICE OF LABOR RELATIONS	-	37,842	-	-
	MA - OFFICE OF MINORITY AFFAIRS	-	50	-	-
	ME - MEDICAL EXAMINER	123,362	316,943	123,362	-
	MI - MISCELLANEOUS	2,100,000	-	2,100,000	-
	PA - PUBLIC ADMINISTRATOR	-	-	-	-
	PB - PROBATION	748,723	1,302,958	748,723	-
	PE - DEPARTMENT OF HUMAN RESOURCES	-	(1)	-	-
	PK - PARKS, RECREATION AND MUSEUMS	400,527	484,789	400,527	-
	PL - PLANNING	7,867	7,707	7,867	-
	PR - PURCHASING DEPARTMENT	-	27,990	-	-
	PW - PUBLIC WORKS DEPARTMENT	627,380	1,330,424	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	12,165	5,000	-
	SC - SENIOR CITIZENS AFFAIRS	86,399	182,800	86,399	-
	SS - SOCIAL SERVICES	422,977	568,043	422,977	-
	TR - COUNTY TREASURER	43,079	69,871	43,079	-
	VS - VETERANS SERVICES AGENCY	15,234	14,552	15,234	-
	YB - NASSAU COUNTY YOUTH BOARD	15,107	39,617	15,107	-
GEN Total		8,398,653	9,986,827	8,269,185	129,468
PDD					
	PD - POLICE DEPARTMENT	11,000,000	2,422,340	6,356,018	4,643,982
PDD Total		11,000,000	2,422,340	6,356,018	4,643,982
PDH					
	PD - POLICE DEPARTMENT	7,300,000	2,483,933	4,846,615	2,453,385
PDH Total		7,300,000	2,483,933	4,846,615	2,453,385
Grand Total		26,818,543	15,106,894	19,499,567	7,318,976

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AAZY8 - OVERTIME				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	1,457,629	811,596	1,705,258	(247,629)
FCF Total		1,457,629	811,596	1,705,258	(247,629)
GEN					
	AR - ASSESSMENT REVIEW COMMISSION	160,457	-	160,457	-
	AS - ASSESSMENT DEPARTMENT	58,799	243	58,799	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	5,912	181	5,912	-
	CA - OFFICE OF CONSUMER AFFAIRS	109,786	20,746	94,786	15,000
	CC - SHERIFF/CORRECTIONAL CENTER	15,360,000	7,802,876	18,376,960	(3,016,960)
	CF - OFFICE OF CONSTITUENT AFFAIRS	38,003	10,615	38,003	-
	CL - COUNTY CLERK	105,564	-	45,564	60,000
	CO - COUNTY COMPTROLLER	12,668	-	12,668	-
	CS - CIVIL SERVICE	20,342	5,326	20,342	-
	DA - DISTRICT ATTORNEY	295,579	360,013	650,000	(354,421)
	EL - BOARD OF ELECTIONS	33,781	126	33,781	-
	EM - EMERGENCY MANAGEMENT			24,088	(24,088)
	FB - FRINGE BENEFIT		(569)		
	HE - HEALTH DEPARTMENT	215,351	96,744	215,351	-
	HR - COMMISSION ON HUMAN RIGHTS		472		
	IT - INFORMATION TECHNOLOGY	67,561	19,416	67,561	-
	ME - MEDICAL EXAMINER	32,936	9,768	32,936	-
	PA - PUBLIC ADMINISTRATOR	7,612	492	7,612	-
	PB - PROBATION	225,000	60,064	225,000	-
	PK - PARKS, RECREATION AND MUSEUMS	208,172	24,211	144,118	64,054
	PL - PLANNING	12,148	1,323	12,148	-
	PR - PURCHASING DEPARTMENT	1,689	-	1,689	-
	PW - PUBLIC WORKS DEPARTMENT	1,069,224	1,008,967	1,098,652	(29,428)
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	9,941		28,943
	RM - RECORDS MANAGEMENT	4,223	-	4,223	-
	SC - SENIOR CITIZENS AFFAIRS	845	229	845	-
	SS - SOCIAL SERVICES	1,315,265	501,916	1,315,265	-
	TR - COUNTY TREASURER	16,890	339	16,890	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	72,824	147,012	5,000
GEN Total		19,558,762	10,006,264	22,810,662	(3,251,900)
PDD					
	PD - POLICE DEPARTMENT	15,232,384	6,661,484	18,628,204	(3,395,820)
PDD Total		15,232,384	6,661,484	18,628,204	(3,395,820)
PDH					
	PD - POLICE DEPARTMENT	16,730,532	5,733,614	19,886,560	(3,156,028)
PDH Total		16,730,532	5,733,614	19,886,560	(3,156,028)
Grand Total		52,979,307	23,212,958	63,030,684	(10,051,377)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME					
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
PDD					
	FB - FRINGE BENEFIT	30,164,646	30,016,747	30,016,747	147,899
PDD Total		30,164,646	30,016,747	30,016,747	147,899
PDH					
	FB - FRINGE BENEFIT	21,887,156	22,016,442	22,016,442	(129,286)
	PD - POLICE DEPARTMENT		-		
PDH Total		21,887,156	22,016,442	22,016,442	(129,286)
Grand Total		52,051,802	52,033,189	52,033,189	18,613

FISCAL 2010 SECOND 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	2nd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	743,416	743,492	743,416	-
FCF Total		743,416	743,492	743,416	-
GEN					
	FB - FRINGE BENEFIT	32,369,479	32,408,725	32,409,000	(39,521)
GEN Total		32,369,479	32,408,725	32,409,000	(39,521)
PDD					
	FB - FRINGE BENEFIT	925,369	923,618	925,369	-
PDD Total		925,369	923,618	925,369	-
PDH					
	FB - FRINGE BENEFIT	3,484,248	3,501,934	3,502,000	(17,752)
PDH Total		3,484,248	3,501,934	3,502,000	(17,752)
Grand Total		37,522,512	37,577,769	37,579,785	(57,273)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME					
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	2nd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	1,405,708	681,878	1,366,000	39,708
FCF Total		1,405,708	681,878	1,366,000	39,708
GEN					
	CT - COURTS	168,158	65,565	131,849	36,309
	FB - FRINGE BENEFIT	60,096,039	30,773,415	62,275,000	(2,178,961)
	MI - MISCELLANEOUS		2,449		
GEN Total		60,264,197	30,841,429	62,406,849	(2,142,652)
PDD					
	FB - FRINGE BENEFIT	28,632,861	14,075,714	28,266,000	366,861
PDD Total		28,632,861	14,075,714	28,266,000	366,861
PDH					
	FB - FRINGE BENEFIT	21,511,325	10,592,097	21,602,000	(90,675)
PDH Total		21,511,325	10,592,097	21,602,000	(90,675)
Grand Total		111,814,091	56,191,118	113,640,849	(1,826,758)

FISCAL 2010 SECOND 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	2nd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	477,529	270,520	547,000	(69,471)
FCF Total		477,529	270,520	547,000	(69,471)
GEN					
	CT - COURTS	1,444,636	685,698	1,360,021	84,615
	FB - FRINGE BENEFIT	38,360,316	19,891,174	39,907,000	(1,546,684)
	MI - MISCELLANEOUS	17,743,443	5,298,716	17,743,443	-
GEN Total		57,548,395	25,875,588	59,010,464	(1,462,069)
PDD					
	FB - FRINGE BENEFIT	21,017,678	10,506,761	21,073,000	(55,322)
PDD Total		21,017,678	10,506,761	21,073,000	(55,322)
PDH					
	FB - FRINGE BENEFIT	28,557,108	14,203,662	28,496,000	61,108
PDH Total		28,557,108	14,203,662	28,496,000	61,108
Grand Total		107,600,710	50,856,531	109,126,464	(1,525,754)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



ECONOMIC ACTIVITY REPORT



Fiscal 2010 First Quarter Economic Activity Report

The US economy, which entered a recession in December 2007, experienced slightly positive growth in the second quarter of 2010, which continued from the first quarter of 2010. Even with the pickup of 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

- In the U.S., the economy will likely not see the gains experienced prior to the recession of 2007 due to slower gains in consumer spending. The more modest rise in consumer spending will most likely be the result of high unemployment, which will hover at or below 10 percent during the year. Currently, the national unemployment rate stands at 9.5 percent.² The current unemployment rate may be slow to fall even with a gain in the economy as many employers are generally unwilling to bring in new employees until they are confident that the gains for the economy will last. Also, with housing prices having fallen sharply from their peaks of a few years ago and the availability of credit still somewhat limited, consumer spending will be restrained.³
- Spending for investments may increase slightly as the year progresses, with much of that growth coming from the housing sector. As a result of the government-funded home buyer tax credit and lower interest rates and home prices, home purchases have moderately increased. Once the tax credit expired in April 2010, home sales dropped off to their lowest level of the year in May. However, economists predict that significant growth in new housing starts will not be seen for a considerable time.⁴ This is due to the steep falloff and the excess of homes currently on the market. The pace of spending by businesses that did not see the steep decreases posted by the residential sector will likely bounce back with an economic recovery.⁴
- Outlays by the federal government will also be restricted as large deficits continue to grow, ultimately resulting in more 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 as foreign economies start to emerge from their downturns.
- Employment gains in the U.S. in the second quarter were restricted due to the recent downturns in the construction and manufacturing sectors, even though manufacturing added 9,000 jobs in June, for a total of 136,000 added jobs since December 2009. The construction sector shed 22,000 jobs, offsetting the gains of the prior two months. Employment in the financial sector may see slower gains due to fewer new entrants. Retail trade employment experienced little change as consumer spending was held in check. The government sector will most likely see slower gains due to annual budget deficits being felt at all levels (Federal, State and Local). 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 the 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

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



- The decline in economic growth will imply a more modest pace for aggregate demand which would generally be 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 balance the spending decrease particularly by consumers. ¹

1. Office of Management and Budget 2010 Projection.
2. Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>
3. Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>
4. Reuters News Agency. www.reuters.com



Sales Regional Economy

- For Nassau County and the region, the impact of the national recession continued to weigh on the local economy in the second quarter. Nonfarm payroll employment though, increased slightly by 0.2 percent from May 2009 to May 2010 in both Nassau and Suffolk Counties. Payroll employment for the region remained steady from May 2009 to May 2010.²
- The unemployment rate for both Nassau and Suffolk Counties stood at 6.7 percent, slightly lower than 6.9 percent from a year ago. While the Long Island economy may be less impacted than the national economy, gains are yet to be seen across all industry sectors.⁴
- The major reason for the more modest falloff in County employment is the fact that local employment is less cyclical when compared to national employment due to the greater mix of service sector employment locally and less employment in the construction and manufacturing sectors. Employment in 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 remaining two quarters of 2010.³
- With the sharp downturn in the financial sector, the stock market has responded by remaining at a yearly low of 9,800. This is similar to the opening of the first quarter, when the Dow was at or around 10,000 points, essentially pointing to a flat market. As the first quarter ended and the second quarter began, a rise in the Dow index up to 11,100 points fueled optimism that an economic recovery was in sight. But a cooling down in stock prices brought the index back to 9,800 points in June, alluding to the fact that a complete economic recovery is not in the near future.⁵
- Following a rise throughout 2006, both existing home sales and the median price for homes have begun to rise in the second quarter after a moderate fall-off at the start of 2010 in Nassau County. In April 2010, home sales hit a yearly high of 616 units sold in Nassau County, while the median price increased slightly to \$420,000 in May. The government funded home buyer's tax credit, which expired in April, may have contributed to the increased demand in purchased homes, driving up price.²
- Despite the recent slow down in the economy, an increase in consumer spending will have a positive impact for County sales tax revenues. Collections rose considerably during the first two quarters of the year and revenues are anticipated to increase for the remainder of the year.⁶ These collections 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/ro2/nassau.pdf>

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

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

5. Reuters News Agency. www.reuters.com

6. Nassau County Treasurer's Office.



Sales Tax Revenue for 2nd Quarter of 2010

Table 1 summarizes the actual second quarter monthly sales tax revenue from fiscal year 2001 to 2010. For the 2nd quarter of 2010, the total revenue from sales tax was approximately \$242.8 million, a 4.3 percent increase over the second quarter 2009.⁵ The percent change in revenue in the second quarter of 2010 versus the second quarter of 2009 indicates a positive sign that despite the economic slowdown, consumers are willing to spend. It is important to note that this increase is the largest percent change in ten years. Meanwhile, over the long term, the ten year quarterly average for sales tax revenue is \$223.7 million.

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

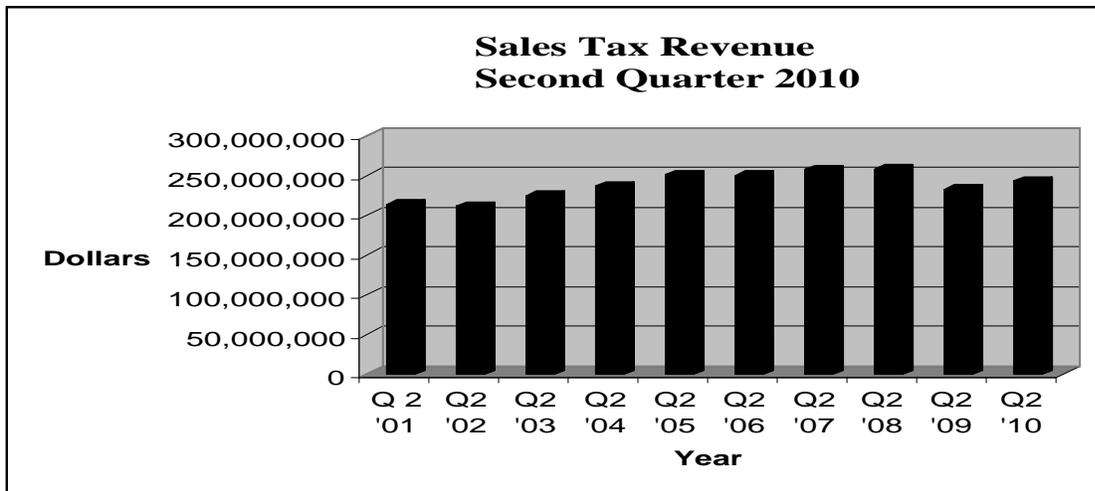


Table 1 Historical Quarterly Sales Tax Revenue for the Second Quarter, 2001-2010

Year	Q2 2001	Q2 2002	Q2 2003	Q2 2004	Q2 2005	Q2 2006	Q2 2007	Q2 2008	Q2 2009	Q2 2010
Revenue (millions of dollars)	213.1	211.1	224.7	236.3	250.7	249.8	257.2	258.4	232.8	242.8
Percent change previous year	-	-1.0	6.4	5.1	5.7	-0.4	2.9	0.5	-9.9	4.3

Source: Nassau County Treasurer's Office

**KEY PERFORMANCE
INDICATORS**

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2010 Budget	On-Board 1/1/2010	On Board 6/30/2010	Variance 6/30/10 vs. Budget 2010	Variance 6/30/10 vs. 1/1/2010
Consumer Affairs	36	32	32	(4)	0
Correctional Center/Sheriff	1,281	1,241	1,221	(60)	(20)
Emergency Management	7	2	7	0	5
Fire Commission	110	105	102	(8)	(3)
Medical Examiner	46	49	47	1	(2)
Police District	1,771	1,749	1,721	(50)	(28)
Police Headquarters	1,649	1,558	1,639	(10)	81
Probation	215	207	206	(9)	(1)
Traffic and Parking Violations Agency	45	42	43	(2)	1
Sub-Total	5,160	4,985	5,018	(142)	33
Behavioral Services	74	71	70	(4)	(1)
Health	220	208	209	(11)	1
Physically Challenged	5	3	4	(1)	1
Senior Citizens Affairs	31	29	32	1	3
Social Services	829	812	802	(27)	(10)
Veterans Services	8	7	7	(1)	0
Youth Board	5	5	5	0	0
Sub-Total	1,172	1,135	1,129	(43)	(6)
Recreation, Parks and Museums	151	141	150	(1)	9
Public Works / Traffic Safety	634	608	540	(94)	(68)
Sub-Total	785	749	690	(95)	(59)
Civil Service	57	55	57	0	2
CF - Constituent Affairs	13	7	14	1	7
CF - Printing, Mail & Graphics	34	34	33	(1)	(1)
County Attorney	157	147	122	(35)	(25)
Human Resources	16	6	10	(6)	4
Human Rights Commission	9	7	8	(1)	1
Investigations	1	0	0	(1)	0
Labor Relations	5	1	5	0	4
Real Estate Services	9	6	7	(2)	1
Sub-Total	301	263	256	(45)	(7)
Assessment	232	223	221	(11)	(2)
Assessment Review Commission	42	40	45	3	5
Information Technology	133	130	120	(13)	(10)
Office of Management and Budget	33	21	25	(8)	4
Purchasing	21	17	17	(4)	0
Treasurer	41	39	39	(2)	0
Sub-Total	502	470	467	(35)	(3)
Housing & Intergovernmental Affairs	7	3	3	(4)	0
Planning	23	18	19	(4)	1
Sub-Total	30	21	22	(8)	1
Coord. Agency for Spanish Americans	8	3	4	(4)	1
County Executive	35	7	20	(15)	13
Minority Affairs	6	1	5	(1)	4
Public Administrator	7	7	7	0	0
Sub-Total	56	18	36	(20)	18
County Clerk	106	96	99	(7)	3
Records Management	13	12	12	(1)	0
County Comptroller	92	78	76	(16)	(2)
District Attorney	371	368	366	(5)	(2)
Elections	126	119	128	2	9
Legislature	95	79	86	(9)	7
Sub-Total	803	752	767	(36)	15
Sub-Total Full-Time Employees	8,809	8,393	8,385	(424)	(8)
Contract Employees	83	83	85	2	2
Major Operating Funds Sub-Total	8,892	8,476	8,470	(422)	(6)
Sewer Districts	290	257	255	(35)	(2)
Grand Total F/T Employees	9,182	8,733	8,725	(457)	(8)

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union				Total Non Union On-Board 6/30/2010	Grand Total On-Board 6/30/2010	CONTRACT EMPLOYEE	
							On-Board 6/30/2010	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE				
Consumer Affairs	31						31				1	1	32	
Correctional Center	163				1,056		1,219				2	2	1,221	
Emergency Management	2						2				5	5	7	
Fire Commission	102						102				-	-	102	
Medical Examiner	45						45				2	2	47	
Police District	83	2		1,435		200	1,720				1	1	1,721	
Police Headquarters	724	395		321		191	1,631				8	8	1,639	
Probation	206						206				-	-	206	
Traffic and Parking Violations Agency	41						41				2	2	43	
Sub-Total	1,397	397	-	1,756	1,056	391	4,997	-	-	21	21	5,018		
Behavioral Services	68						68				2	2	70	4
Health	205						205				4	4	209	
Physically Challenged							-				4	4	4	
Senior Citizens Affairs	31						31				1	1	32	16
Social Services	791						791				11	11	802	55
Veterans Services	5						5				2	2	7	
Youth Board	4						4				1	1	5	10
Sub-Total	1,104	-	-	-	-	-	1,104	-	-	25	25	1,129	85	
Recreation, Parks and Museums	141						141				9	9	150	
Public Works	536						536				4	4	540	
Sub-Total	677	-	-	-	-	-	677	-	-	13	13	690		
Civil Service	48						48	3			6	9	57	
CF - Constituent Affairs							-				14	14	14	
CF - Printing, Mail & Graphics	33						33				-	-	33	
County Attorney	46						46				76	76	122	
Human Resources							-				10	10	10	
Human Rights Commission	6						6				2	2	8	
Labor Relations							-				5	5	5	
Real Estate Services	4						4				3	3	7	
Sub-Total	137	-	-	-	-	-	137	3	-	116	119	256		
Assessment	216						216				5	5	221	
Assessment Review Commission	38						38	4			3	7	45	
Information Technology	115						115				5	5	120	
Office of Management and Budget							-				25	25	25	
Purchasing	16						16				1	1	17	
Treasurer	36						36				3	3	39	
Sub-Total	421	-	-	-	-	-	421	4	-	42	46	467		
Housing & Intergovernmental Affairs							-				3	3	3	
Planning	17						17				2	2	19	
Sub-Total	17	-	-	-	-	-	17	-	-	5	5	22	-	
Coord. Agency for Spanish Americans							-				4	4	4	
County Executive							-		1		19	20	20	
Minority Affairs							-				5	5	5	
Public Administrator	5						5				2	2	7	
Sub-Total	5	-	-	-	-	-	5	-	1	30	31	36	-	
County Clerk	91						91		1		7	8	99	
Records Management	12						12				-	-	12	
County Comptroller	67						67		1		8	9	76	
District Attorney	141		39				180		1		185	186	366	
Elections	107						107				21	21	128	
Legislature							-		19		67	86	86	
Sub-Total	418	-	39	-	-	-	457	-	22	288	310	767	-	
Sub-Total Full-Time Employees	4,176	397	39	1,756	1,056	391	7,815	7	23	540	570	8,385	85	
Contract Employees													85	85
Major Operating Funds Sub-Total	4,176	397	39	1,756	1,056	391	7,815	7	23	540	570	8,470		
Sewer Districts	255						255						255	
Grand Total F/T Employees	4,431	397	39	1,756	1,056	391	8,070	7	23	540	570	8,725	-	

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 3: Overtime Spending

Overtime Spending Analysis						
Departments	YTD Actual 'June 2010	YTD Actual 'June 2009	YTD Actual Variance	Adopted 2010 Budget	Year 2009 Actual	Variance 2010 Budget Vs. 2009 Actual
Assessment Review	-	23,387	23,387	160,457	23,387	137,070
Assessment	243	22,388	22,145	58,799	77,523	(18,724)
Behavioral Health	181	2,073	1,892	5,912	5,029	883
Consumer Affairs	20,746	32,812	12,066	109,786	87,885	21,901
Correctional Ctr/Sheriff	7,802,876	7,601,340	(201,536)	15,360,000	19,376,960	(4,016,960)
Constituent Affairs	10,615	-	(10,615)	38,003	3,079	34,924
County Clerk	-	1,200	1,200	105,564	8,257	97,307
County Comptroller	-	1,272	1,272	12,668	1,440	11,228
Civil Service	5,326	(2,000)	(7,326)	20,342	4,438	15,904
District Attorney	360,013	221,544	(138,469)	295,579	676,997	(381,418)
Elections	126	-	(126)	33,781	14,318	19,463
Fringe Benefits	(569)	-	569	-	-	-
Health	96,744	77,470	(19,274)	215,351	198,016	17,335
Human Rights	472	108	(364)	-	1,159	(1,159)
Information Technology	19,416	11,223	(8,193)	67,561	47,773	19,788
Medical Examiner	9,768	1,043	(8,725)	32,936	10,772	22,164
Public Administrator	492	500	8	7,612	1,949	5,663
Probation	60,064	45,248	(14,816)	225,000	184,180	40,820
Recreation & Parks	24,211	33,769	9,558	208,172	150,028	58,144
Planning	1,323	2,126	803	12,148	10,686	1,462
Purchasing	-	-	-	1,689	-	1,689
Public Works	1,008,967	616,492	(392,475)	1,069,224	1,493,719	(424,495)
Real Estate	9,941	7,958	(1,983)	28,943	20,523	8,420
Records Management	-	801	801	4,223	801	3,422
Senior Citizens	229	-	(229)	845	512	333
Social Services	501,916	420,592	(81,324)	1,315,265	1,383,888	(68,623)
Treasurer	339	1,011	672	16,890	4,744	12,146
TPVA	72,824	50,109	(22,715)	152,012	131,473	20,539
Youth Board	-	-	-	-	1,376	(1,376)
Total General Fund	10,006,263	9,172,466	(833,797)	19,558,762	23,920,912	(4,362,150)
Police District	6,661,485	4,516,309	(2,145,176)	15,232,384	17,857,520	(2,625,136)
Police HQ	5,733,614	6,218,922	485,308	16,730,532	18,438,234	(1,707,702)
Fire Commission	811,596	684,103	(127,493)	1,457,629	1,703,641	(246,012)
Subtotal - 5 Major Funds	23,212,958	20,591,800	(2,621,158)	52,979,307	61,920,307	(8,941,000)
Sewer Districts	717,734	610,691	(107,043)	1,725,000	1,588,439	136,561
Grand Total	23,930,692	21,202,491	(2,728,201)	54,704,307	63,508,746	(8,804,439)

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

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Overtime			
Departments	YTD Actual June 2010	YTD Actual June 2009	YTD Actual Variance
Consumer Affairs	439	1,089	(649)
Correctional Center	149,191	143,341	5,851
Fire Commission	15,498	13,902	1,596
Medical Examiner	193	55	138
Public Administrator	12	24	(12)
Police District	100,711	76,916	23,795
Police Headquarters	93,611	96,906	(3,295)
Probation	1,957	1,131	827
Sheriff	6,430	5,047	1,383
Traffic and Parking Violations Agency	1,999	1,263	736
Sub-Total	370,040	339,672	30,367
Behavioral Health	3	69	(67)
Health	1,499	960	540
Social Services	7,738	7,819	(81)
Senior Citizens	8	-	8
Youth Board	0	31	(31)
Sub-Total	9,247	8,878	369
Recreation, Parks and Museums	889	971	(82)
Public Works	17,990	14,111	3,879
Sub-Total	18,878	15,081	3,797
Civil Service	77	19	57
Constituent Affairs	226	0	226
Human Rights Commission	11	20	(9)
Human Resources	0	0	0
Real Estate	175	187	(12)
Sub-Total	488	226	262
Assessment Review	0	374	(374)
Assessment	4	493	(490)
Information Technology	319	364	(45)
Treasurer	9	22	(13)
Sub-Total	331	1,254	(922)
Planning	21	36	(15)
Sub-Total	21	36	(15)
County Clerk	0	31	(31)
County Comptroller	0	39	(39)
Records Management	0	15	(15)
District Attorney	6,397	5,189	1,208
Board of Elections	0	14	(14)
Legislature	20	21	(2)
Sub-Total	6,417	5,310	1,107
Sewer & Water Supply	17,806	14,544	3,262
Sub-Total	17,806	14,544	3,262
Grand Total	423,229	385,002	38,227

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

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT



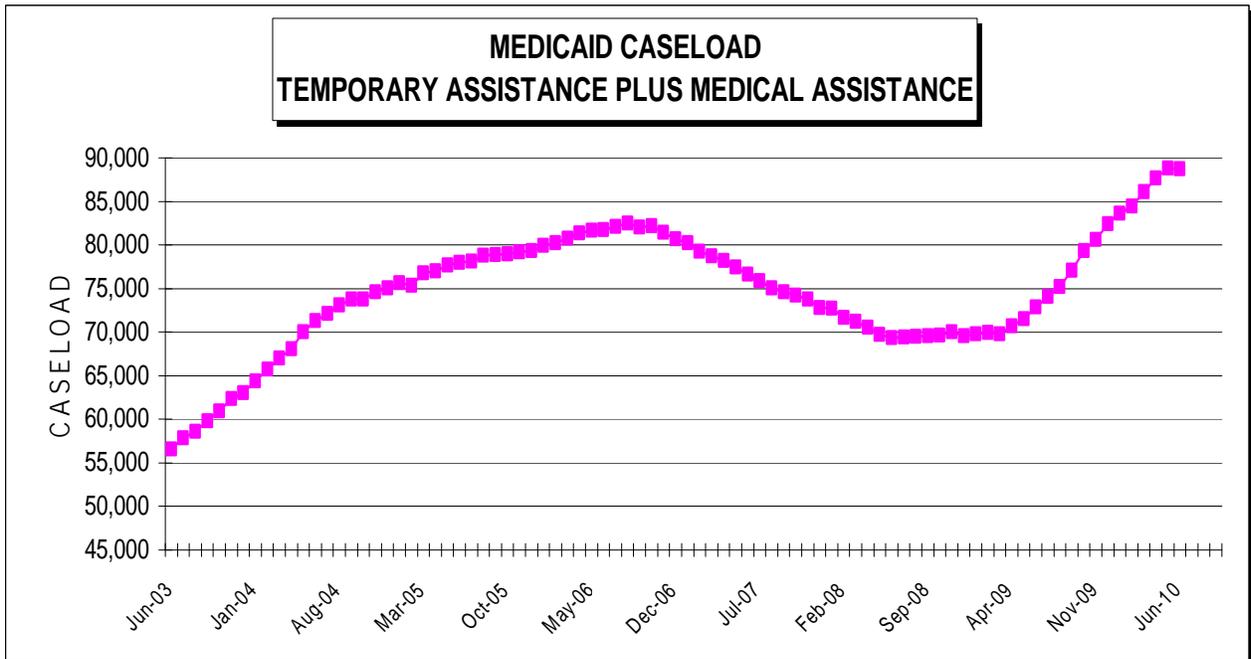
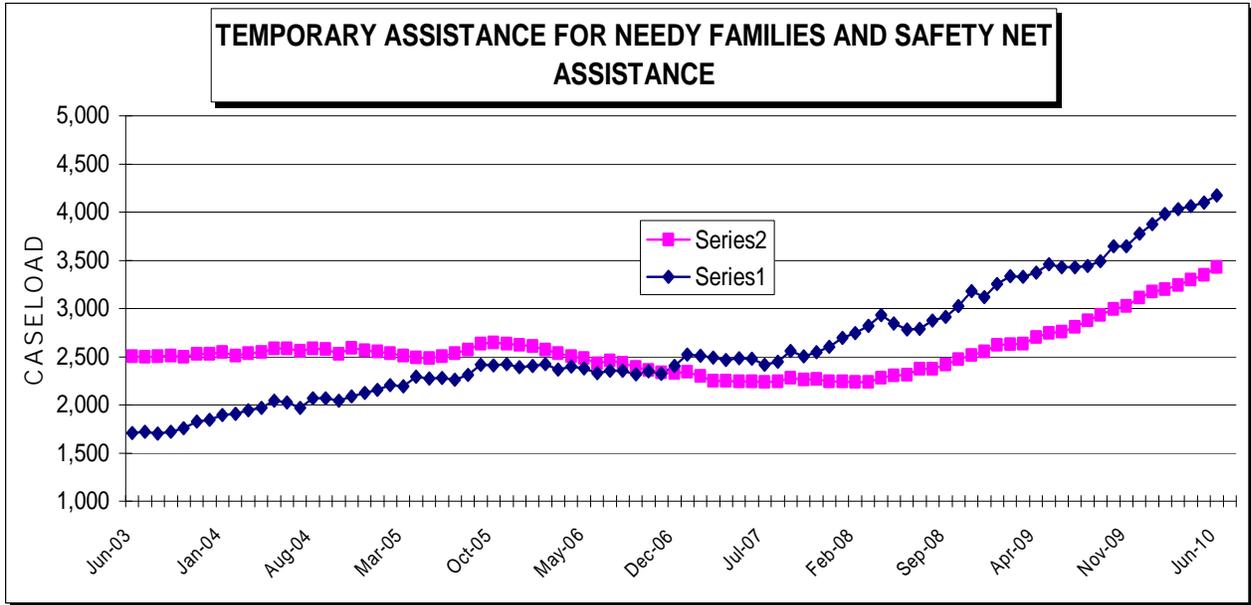
KPI REPORT 5: Utilities

UTILITIES REPORT: June 2010

Department	Description	Sub-Object Code	YTD Actual June 2010	YTD Actual June 2009	YTD Actual Variance	2010 Adopted Budget	Remaining Amount to 2010 Budget
Public Works (General Fund)							
	Water	55W	193,457	73,447	120,010	1,102,281	908,824
	Fuel	550	770,200	1,123,931	(353,731)	1,401,249	631,049
	Light, Power	551	8,854,470	8,658,614	195,856	16,192,413	7,337,943
	Telephone	552	-	32	(32)	1,625	1,625
	Natural Gas	553	1,908,156	1,405,310	502,846	2,113,950	205,794
	Thermal Energy - TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		19,752,764	19,738,897	13,867	28,837,999	9,085,235
Correctional Center							
	Water	55W	118,124	99,723	18,401	210,000	91,876
	Fuel	550	20,030	15,980	4,050	65,000	44,970
	Light, Power	551	6,006	127,042	(121,036)	260,000	253,994
	TOTAL		144,160	242,745	(98,585)	535,000	390,840
Police Department District (PDD)							
	Water	55W	19,609	18,523	1,086	42,300	22,691
	Fuel	550	103,567	170,507	(66,940)	445,009	341,442
	Light, Power	551	336,064	219,608	116,456	631,009	294,945
	Telephone	552	102,713	92,577	10,136	507,009	404,296
	TOTAL		561,953	501,215	60,738	1,625,327	1,063,374
Police Department Headquarters (PDH)							
	Water	55W	1,047	1,299	(252)	-	(1,047)
	Fuel	550	2,000	2,000	-	-	(2,000)
	Light, Power	551	(1,000)	-	(1,000)	-	1,000
	Telephone	552	1,108,793	643,878	464,915	2,533,440	1,424,647
	TOTAL		1,110,840	647,177	463,663	2,533,440	1,422,600
Information Technology							
	Cellular Phone	531	5,854	370,053	(364,199)	657,535	651,681
	Telephone	552	1,997,893	2,060,365	(62,472)	4,386,285	2,388,392
	TOTAL		2,003,747	2,430,418	(426,671)	5,043,820	3,040,073
Social Services							
	Fuel	550	-	89	(89)	-	-
	Light, Power	551	-	-	-	400	400
	TOTAL		-	89	(89)	400	400
Major Operating Funds Departments Totals							
	Water	55W	332,237	192,992	139,245	1,354,581	1,022,344
	Cellular Phone	531	5,854	370,053	(364,199)	657,535	651,681
	Fuel	550	895,797	1,312,507	(416,710)	1,911,258	1,015,461
	Light, Power	551	9,195,540	9,005,264	190,276	17,083,822	7,888,282
	Telephone	552	3,209,399	2,796,852	412,547	7,428,359	4,218,960
	Natural Gas	553	1,908,156	1,405,310	502,846	2,113,950	205,794
	Thermal Energy - TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		23,573,464	23,560,541	12,923	38,575,986	15,002,522
Sewer & Storm Water Resources District (SSWRD)							
	Water	55W	464,509	255,943	208,566	1,677,718	1,213,209
	Fuel	550	-	354,845	(354,845)	667,425	667,425
	Light, Power	551	230,957	483,248	(252,291)	1,058,172	827,215
	Telephone	552	-	6,484	(6,484)	13,218	13,218
	Natural Gas	553	4,229,553	4,261,597	(32,044)	11,365,965	7,136,412
	TOTAL		4,925,019	5,362,117	(437,098)	14,782,498	9,857,479
County Total (Major Operating Funds and SSWRD)							
	Water	55W	796,746	448,935	347,811	3,032,299	2,235,553
	Cellular Phone	531	5,854	370,053	(364,199)	657,535	651,681
	Fuel	550	895,797	1,667,352	(771,555)	2,578,683	1,682,886
	Light, Power	551	9,426,497	9,488,512	(62,015)	18,141,994	8,715,497
	Telephone	552	3,209,399	2,803,336	406,063	7,441,577	4,232,178
	Natural Gas	553	6,137,709	5,666,907	470,802	13,479,915	7,342,206
	Thermal Energy - TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		28,498,483	28,922,658	(424,175)	53,358,484	24,860,001

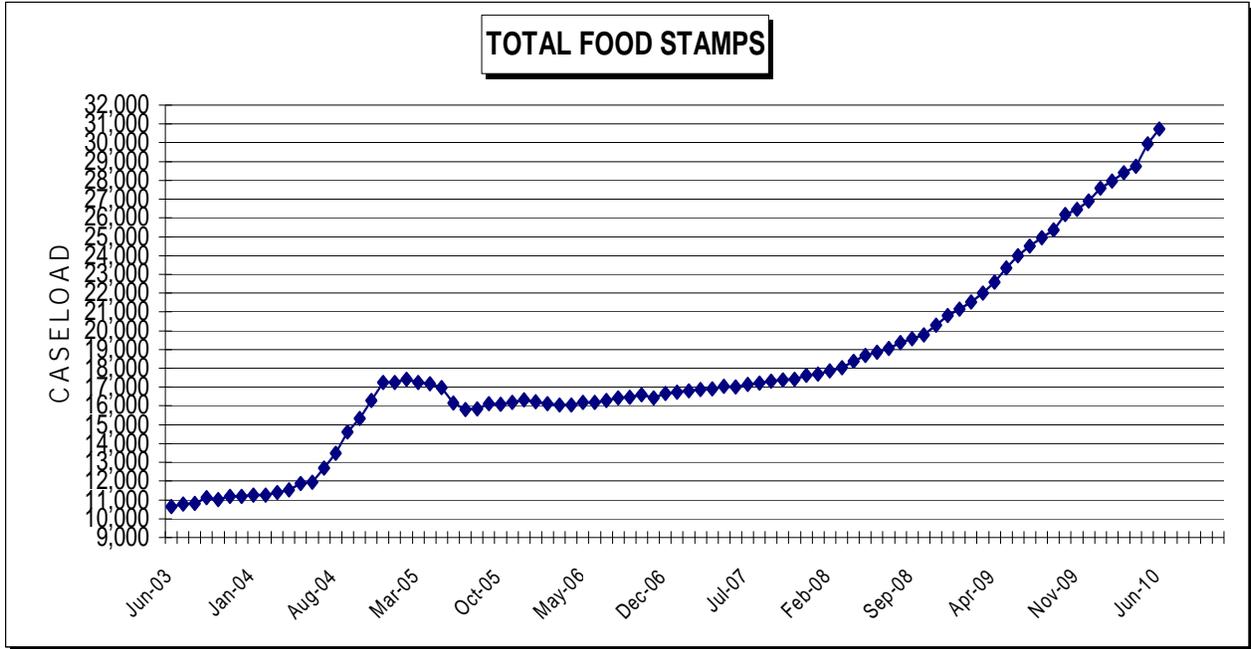


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

	June 2006	June 2007	June 2008	June 2009	June 2010
County Population	1,435	1,507	1,405	1,445	1,498
State-Ready Population	20	16	9	9	12
Federal Population	153	166	134	138	138
Parole Violators	48	41	28	18	19
TOTAL	1,656	1,730	1,576	1,610	1,667



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period June 1st to June 30th, 2010

Expense	YTD Actuals	
	Jun-10	Jun-09
Salary	6,546,266	6,684,896
Fringe Benefits	2,422,276	2,635,919
General and Administrative Expenses	5,885,461	6,913,674
Bond Principal	727,500	727,500
Expense Total	15,581,503	16,961,989
Revenue		
Net Retained Commission	14,002,738	15,442,905
Other income	1,030,078	724,557
Revenue Total	15,032,816	16,167,462
Net Profit	(548,687)	(794,527)

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 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 06/30/2010

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	(\$7,807,052.26)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$7,810,463.17)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$6,131,731.66)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$7,807,052.26)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$7,810,463.17)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$6,139,507.48)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$6,622,274.62)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$6,622,274.62)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$6,622,274.62)
Total				(\$63,373,093.86)

Nassau Health Care Corporation

Valuation Report as of 06/30/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$9,912,769.30)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$9,883,824.89)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$9,883,859.34)
Series 2004 A	4.6100%	8/1/2012	\$25,675,000.00	(\$2,078,547.03)
Total				(\$31,759,000.56)

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 2010/11 tax year. The results of ARC actions include the following statistics:

Parcels Appealed	
Residential	107,521
Commercial	<u>19,087</u>
Total Appealed	126,608

Parcels Reduced on Assessment Roll	
Residential	37,413
Commercial	<u>9,000</u>
Total Reduced	46,413

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

FISCAL 2010 SECOND QUARTER FINANCIAL REPORT

