

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending June 30, 2009

Nassau County

Long Island, New York



Thomas R. Suozzi, County Executive

**Office of Management and Budget
August 10, 2009**

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EXECUTIVE SUMMARY



EXPENDITURE RESULTS

Salaries

The 2009 projected salaries for five major funds is \$860.3 million which includes \$689.2 million for base wages, \$55.5 million for overtime, \$75.4 million for termination pay and the balance for other salary items such as longevity, differential pay, and holiday pay. The termination pay includes an additional \$10 million for retirement incentive payments of \$1,000 per year of service to employees with over fifteen years of service.

The projected salaries include \$32 million for Police overtime, \$16.5 million for Correctional Center overtime and \$7.0 million for overtime in other departments. To date, both Police and Corrections overtime actuals are favorable to budget.

Base Wages: As of July 2 2009, there were 8,861 full-time and contract employees on-board, which represents 376 fewer positions than the 2009 Adopted Budget figure of 9,237 (9,177 full-time employees and 60 contract employees). The surplus in salary expenditures reflected the benefits of the hiring restrictions and vacancy savings.

Overtime: The Police Department's 2009 Adopted Budget funds \$32 million for overtime and the department is anticipating at least an additional \$500,000 in grant reimbursement revenue to offset the overtime expense in fiscal 2009. On a year to date basis through June, PD's overtime expense is \$10.7 million which is \$702,000, or 6 percent, lower than their year to date overtime budget and is \$3.1 million, or 23 percent, lower than the corresponding period in fiscal 2008. On a year to date basis through May the total number of non-grant sworn overtime hours is 167,000 hours which is 52,000, or 24 percent, less hours utilized this year as opposed to the corresponding period last year.

The Correctional Center Fiscal 2009 Adopted Budget funds \$16 million in overtime expense for correctional officers. On a year to date basis through June the CC10 overtime expense is \$7.4 million which is \$589,000, or 7 percent, less than the departments year to date overtime budget and is \$3 million, or 29 percent lower than the expense incurred over corresponding period in fiscal 2008. On a year to date basis through June the department utilized 129,000 hours of overtime which is marginally higher than the year to date budgeted overtime hours. CC10 year to date actual overtime hours is 71,000, or 36 percent, less overtime hours utilized this year than in the corresponding period last year.

Employee Benefits

The 2009 Adopted Budget for employee benefits of \$424.4 million included a wide variety of payments including pensions, active and retiree health insurance, labor reserves and workers' compensation.

The budget for pensions and health insurance represent the largest portion of employee benefits at \$332.9 million. Pensions and health insurance expenditures are projected to be \$314.1 million, which is an \$18.8 million surplus due mainly to a reduced workforce and lower than anticipated health insurance rates for active employees and retired employees. The County experienced a 1.6 percent and a 1.1 percent health insurance growth rate for active employees and retired employees respectively, compared to the 5.5 percent rate increase incorporated into the Adopted Budget.



The 2009 Adopted Budget for the Workers' Compensation expenses portion of employee benefits is \$14.9 million. The budget assumed the Loss Portfolio Transfer (LPT) would be completed before year end 2008. As the LPT did not happen, due to declining market conditions, and the new guideline by the New York State Worker's Compensation Board changing their Rocket Docket program awards to a maximum time of 91 days versus an average of over 200 days prior to November 2008, this will produce a budget shortfall that will be partially offset by the Debt Service Fund established for the LPT. At this time, the forecast projects a \$7.4 million unfavorable variance. Risk Management is actively working with the Third Party Administrator (TPA) to accelerate the use of Lump Sum Settlements to help reduce the budgetary shortfall. The news from Albany about the pending medical treatment reform for Workers' Compensation is that it has been delayed. As of the end of the second quarter of 2009, the County has incurred \$11.1 million in Workers' Compensation expenses. The County has been successful in reaching agreement on 82 lump sum settlements, providing a current year budgetary savings of an estimated \$626,000, with additional claims still under negotiation. The total savings for the claims settled to date is \$2.7 million.

Other Than Personnel Services

With the decrease in sales tax and other revenues, several contingency measures implemented in 2008 to address budget shortfalls remain in effect this year. These measures include meticulous review and oversight of all other-than-personnel-services (OTPS) spending. This effort is managed jointly by the Office of Management and Budget and the Purchasing Department. OMB and Purchasing regularly review and monitor departmental expense requests towards generating a projected \$0.6 million surplus for 2009 and that is after significant restrictions in 2008 and the corresponding \$23.0 million in savings.

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 projected utility expense of \$38.1 million results in a projected surplus of approximately \$3 million against the 2009 Adopted Budget of \$41.2 million. The favorable variance is the result of lower than expected fuel costs, and the recent rate decreases announced by LIPA and National Grid. All energy commodities contributed to the surplus, including electricity, thermal energy, natural gas and fuel oil.

Direct Assistance

Direct Assistance includes Recipient Grants, Purchased Services and Emergency Vendor Payments. Recipient Grants are payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care and the Food Stamp Program. Purchased Services include Day Care, Preventive and Protective, and Homemaker Services. Emergency Vendor Payments include Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped services.

The 2009 Adopted Budget for Direct Assistance programs (which do not include Medicaid) expenses is \$157.9 million, compared to the projection of \$163.4 million. The \$5.5 million projected deficit stems from significantly higher TANF, Safety Net and Food Stamps caseload trends (due to the economic downturn); this is partially offset by an additional \$1.1 million in Federal and State Aid.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Pre-School Special Education/Early Intervention Program

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

The 2009 Second Quarter projection for both Pre-School Special Education and Early Intervention is at the 2009 Adopted Budget, which is \$168.4 million. State Aid for Pre-School Special Education is reimbursed at 59.5 percent; Early Intervention is reimbursed at 49 percent.



Revenue Results

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounts for more than 38 percent of all receipts and is susceptible to dramatic annual fluctuation as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 $\frac{5}{8}$ percent (four percent is retained by the State, $\frac{3}{8}$ percent is earmarked for the MTA, and $4\frac{1}{4}$ percent is forwarded to the County, of which $\frac{1}{4}$ percent is distributed to the local towns and cities). Effective June 1, 2009, a Residential Energy tax of 2.5 percent has been included in sales tax. The following items are subject to this tax: natural gas, electricity, steam, fuel oil, wood for heating purposes and coal.

The County is projecting a six percent sales tax decline from 2008 receipts, which falls short of the budgeted 0.5 percent and below the five-year average of 3.5 percent. The impact to the 2009 budget was a deficit of \$93.4 million which includes deferrals. The sales tax extension to Residential Energy tax is projected to yield \$18 million in 2009.

State and Federal Aid

The Fiscal 2009 Adopted Budget includes \$230.3 million in State Aid. This report reflects a deficit of \$21.6 million. The projected deficit is primarily due to the lack of expected State Legislative items and a delay in approval of red light cameras, resulting in partial year revenue. Approximately \$1.6 million is related to lower than anticipated revenue within the Public Safety Vertical, for Medical Examiner (\$674,000 less in reimbursement for indirect charges) and Correctional Center (\$650,000 less due to State budget reductions related to reimbursement for inmates and parole violators). State Aid in Social Services is projected to decrease by approximately \$1.2 million as a result of \$2 million in New York State reductions, partially offset by higher TANF and Safety Net caseload reimbursement. A \$413,000 deficit is projected in the Assessment Department, primarily due to the termination of the STAR program by New York State.

The Fiscal 2009 Adopted Budget appropriated \$119.3 million in Federal Aid and this report reflects a projected surplus of \$45 million. In 2009 the County anticipates receiving \$42 million in additional Federal Medical Assistance Percentages (FMAP) revenue as part of the federal economic stimulus measures. A \$1.4 million deficit in the Correctional Center is due to an expected lower number of Federal inmates being housed in the facility, and the Police Department (PDH) anticipates \$1 million in additional grant funding. The Department of Public Works projects a deficit of \$580,000 as expenses related to the Traffic Computer Maintenance contract were transferred to a capital project. Federal Aid in Social Services is projected to increase by approximately \$4 million related to reimbursement for higher caseload expenses and \$2 million in additional ARRA funds for the Child Care Block Grant.

Department Revenues

Department revenues are generated from services provided by various County departments and are fee based. In 2009, these revenues were directly impacted by the economic conditions that are being experienced throughout the Country and the County impact is a net deficit of \$6.9 million. The Parks department is projecting a \$2.5 million deficit attributed to the closing of the Aquatic Center and declining usage of its facilities as a result of the national economic decline. The County Clerk's office has experienced a decrease in the number of instruments being recorded and is also projecting a \$2 million deficit. Additionally, the projections recognize \$1 million deficit in ambulance billing within the Police Department.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RECONCILIATION OF VARIANCES (ADOPTED TO SECOND QUARTER 2009 REPORT)

EXPENSE	OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
EXPENSE					
	SALARIES, WAGES & FEES	863,927,328	860,334,848	3,592,480	The surplus is due to open funded positions and labor savings which are offsetting additional termination cost.
	FRINGE BENEFITS	407,470,578	402,636,799	4,833,779	The surplus is due to the reduction in head count and corresponding decrease in salaries in addition to the health insurance rate savings. Also included is the new MTA mobility tax of \$2.5 million.
	WORKERS COMPENSATION	16,880,193	21,854,584	(4,974,391)	Driving the deficit is the new guideline by the NYS Worker's Compensation board changing their Rocket Docket program awards to a maximum time of 91 days versus an average of over 200 days prior to November 2008 and the anticipated changes in Medical expenses.
	EQUIPMENT	4,068,887	3,990,493	78,394	
	GENERAL EXPENSES	34,918,910	32,547,160	2,371,750	Due to a decrease in gasoline prices and contingency measures, a surplus is projected.
	CONTRACTUAL SERVICES	127,546,707	124,205,957	3,340,750	A surplus is expected due to the Rescue Plan which will reduce HHS programs by \$4 million.
	UTILITY COSTS	41,152,772	38,162,272	2,990,500	The surplus is due to a decrease in oil and LIPA rates.
	VAR DIRECT EXPENSES	225,000	225,000	-	
	INTEREST	41,595,010	35,830,790	5,764,220	The surplus is due to lower interest rates and delays in borrowing.
	LOCAL GOVT ASST PROGRAM	62,393,799	56,882,026	5,511,773	Due to lower sales tax collections, lower payments will be due to local governments.
	PRINCIPAL	79,520,437	79,009,206	511,231	
	NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	The projected expense is lower due to delayed and reduced borrowings.
	DEBT SERVICE CHARGEBACKS	278,517,764	274,348,745	4,169,019	Lower than projected debt expenses are resulting in lower expense allocations to other funds.
	INTER-DEPARTMENTAL CHARGES	128,318,076	128,318,076	-	
	INTERFD CHGS - INTERFUND CHARGES	14,506,947	14,506,947	-	
	MASS TRANSPORTATION	48,565,563	47,865,563	700,000	The surplus is due to a lower increase in CPI than budgeted.
	NCIFA EXPENDITURES	700,000	700,000	-	
	OTHER EXPENSE	287,652,588	283,186,896	4,465,692	The surplus is due to lower contingency usage, debt service and real-estate occupancy savings.
	EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	168,430,000	-	
	RECIPIENT GRANTS	53,800,000	58,311,000	(4,511,000)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
	PURCHASED SERVICES	49,700,000	48,700,000	1,000,000	A surplus is expected due to the Rescue Plan which will cut HHS programs and day care salary enhancement by \$1 million.
	EMERGENCY VENDOR PAYMENTS	54,380,000	55,355,000	(975,000)	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.
	MEDICAID	231,588,243	231,588,243	-	
EXPENSE Total		3,008,858,802	2,979,989,605	28,869,197	

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RECONCILIATION OF VARIANCES (ADOPTED TO SECOND QUARTER 2009 REPORT)					
REVENUE	OBJECT	Original Budget	Projections	Variance	Primary Factors contributing to the variance
REVENUE	AUORIZED CAPITAL BORROWING	-	51,000,000	51,000,000	Bonding for additional Termination Pay.
	FUND BALANCE	10,000,000	10,000,000	-	
	INT PENALTY ON TAX	22,500,000	25,500,000	3,000,000	A surplus is projected due to higher volume of delinquent taxes.
	PERMITS & LICENSES	12,430,247	11,838,210	(592,037)	The deficit is due to a drop in pistol and establishments permits issued to businesses.
	FINES & FORFEITS	27,348,435	31,438,539	4,090,104	The Traffic & Parking Violations Agency is projecting a surplus of \$2.6 million due to the implementation of Red Light Cameras. In addition the increase in fire alarm fines will generate a surplus of \$1.4 million in the Police Department.
	INVEST INCOME	18,309,650	8,114,650	(10,195,000)	A deficit is projected due to a lower interest rate collected on deposit accounts.
	RENTS & RECOVERIES	46,836,554	49,437,376	2,600,822	The projected surplus is primarily due to prior years' contract disencumbrances.
	REVENUE OFFSET TO EXPENSE	11,873,105	11,508,012	(365,093)	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.
	DEPT REVENUES	106,782,732	99,901,068	(6,881,664)	The Parks department is anticipating \$2.5 million lower revenues from the closing of the Aquatic Center and lower attendance; the number of instruments recorded in the Clerk's office has decreased and this is driving their revenue down by \$2 million and Police has also lowered their projections by \$1.5 million due to lower ambulance billing and accident report fees.
	CAP BACKCHARGES	12,047,920	9,909,527	(2,138,393)	The Information Technology and Public Works departments are projecting a deficit of \$2.1 million due to delayed capital project starts.
	INTERDEPT REVENUES	128,318,076	128,318,076	-	
	PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,130,000	6,179,510	49,510	
	D/S FROM CAP - DEBT SERVICE FROM CAPITAL	16,962,751	16,962,751	-	
	OTB PROFITS	1,990,000	-	(1,990,000)	A deficit is projected due to a decline in handle.
	DEBT SERVICE CHARGEBACK REVENUE	278,517,763	274,348,745	(4,169,018)	The deficit is offset by the surplus in debt service chargeback expenses.
	INTERFD CHGS - INTERFUND CHARGES REVENUE	81,258,238	67,273,996	(13,984,242)	The budget included \$11 million from the anticipated 2008 surplus which did not materialize. An additional \$2.8 million deficit is in debt service and is offset by the surplus being generated in debt service.
	FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	164,320,238	44,994,957	The projections include \$42 million in additional FMAP funding.
	STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	208,760,531	(21,580,212)	The deficit reflects \$17.9 million in state items that will not be attained in 2009, which is partially offset by additional reimbursements from higher TANF and Safety net caseloads.
	SALES TAX CO - SALES TAX COUNTYWIDE	974,155,439	904,340,782	(69,814,657)	The Sales tax deficit reflects a year over year decrease of 6% plus an additional \$18 million in sales tax extension to residential energy.
	PART COUNTY - SALES TAX PART COUNTY	63,623,274	58,018,081	(5,605,193)	The Sales tax deficit reflects a year over year decrease of 6%.
	PROPERTY TAX	806,073,849	806,073,849	-	
	OTB 5% TAX	6,300,000	5,400,000	(900,000)	The projected deficit is due to a decrease in waging.
	SPECIAL TAXES - SPECIAL TAXES	27,734,745	28,719,745	985,000	The additional revenue is expected from E-911 surcharges.
REVENUE Total		3,008,858,802	2,977,363,685	(31,495,117)	

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



**FUND AND
DEPARTMENTAL DETAIL**

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	863,927,328	427,161,972	860,334,848	3,592,480
	AB-FRINGE BENEFITS	407,470,578	245,665,771	402,636,799	4,833,779
	AC-WORKERS COMPENSATION	16,880,193	10,128,375	21,854,584	(4,974,391)
	BB-EQUIPMENT	4,068,887	618,964	3,990,493	78,394
	DD-GENERAL EXPENSES	34,918,910	15,483,830	32,547,160	2,371,750
	DE-CONTRACTUAL SERVICES	127,546,707	92,081,118	124,205,957	3,340,750
	DF-UTILITY COSTS	41,152,772	23,560,542	38,162,272	2,990,500
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	FF-INTEREST	41,595,010	13,837,928	35,830,790	5,764,220
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	-	56,882,026	5,511,773
	GG-PRINCIPAL	79,520,437	46,550,000	79,009,206	511,231
	HC-NHC ASSN EXP-NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD-DEBT SERVICE CHARGEBACKS	278,517,764	-	274,348,745	4,169,019
	HF-INTER-DEPARTMENTAL CHARGES	128,318,076	12,914,143	128,318,076	-
	HH-INTERFD CHGS-INTERFUND CHARGES	14,506,947	9,421,354	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	11,041,896	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	700,000	-
	OO-OTHER EXPENSE	287,652,588	66,553,223	283,186,896	4,465,692
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,625,614	168,430,000	-
	SS-RECIPIENT GRANTS	53,800,000	29,110,470	58,311,000	(4,511,000)
	TT-PURCHASED SERVICES	49,700,000	40,870,616	48,700,000	1,000,000
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	46,044,318	55,355,000	(975,000)
	XX-MEDICAID	231,588,243	127,028,316	231,588,243	-
EXPENSE Total		3,008,858,802	1,371,698,448	2,979,989,605	28,869,197
REVENUE					
	0A - AUTHORIZED CAPITAL BORROWING	-	-	51,000,000	51,000,000
	AA-FUND BALANCE	10,000,000	-	10,000,000	-
	BA-INT PENALTY ON TAX	22,500,000	14,696,098	25,500,000	3,000,000
	BC-PERMITS & LICENSES	12,430,247	5,787,989	11,838,210	(592,037)
	BD-FINES & FORFEITS	27,348,435	9,394,786	31,438,539	4,090,104
	BE-INVEST INCOME	18,309,650	1,675,832	8,114,650	(10,195,000)
	BF-RENTS & RECOVERIES	46,836,554	26,247,231	49,437,376	2,600,822
	BG-REVENUE OFFSET TO EXPENSE	11,873,105	250,000	11,508,012	(365,093)
	BH-DEPT REVENUES	106,782,732	39,881,121	99,901,068	(6,881,664)
	BI-CAP BACKCHARGES	12,047,920	2,405,712	9,909,527	(2,138,393)
	BJ-INTERDEPT REVENUES	128,318,076	12,914,143	128,318,076	-
	BO-PAY LIEU TAX-PAYMENT IN LIEU OF TAXES	6,130,000	6,179,510	6,179,510	49,510
	BQ-D/S FROM CAP-DEBT SERVICE FROM CAPITAL	16,962,751	7,109,874	16,962,751	-
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	274,348,745	(4,169,018)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	81,258,238	12,074,093	67,273,996	(13,984,242)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	119,325,281	7,949,263	164,320,238	44,994,957
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,340,743	45,686,885	208,760,531	(21,580,212)
	TA-SALES TAX CO-SALES TAX COUNTYWIDE	974,155,439	278,498,847	904,340,782	(69,814,657)
	TB-PART COUNTY-SALES TAX PART COUNTY	63,623,274	17,579,945	58,018,081	(5,605,193)
	TL-PROPERTY TAX	806,073,849	-	806,073,849	-
	TO-OTB 5% TAX	6,300,000	1,196,421	5,400,000	(900,000)
	TX-SPECIAL TAXES-SPECIAL TAXES	27,734,745	11,798,677	28,719,745	985,000
REVENUE Total		3,008,858,802	501,326,428	2,977,363,685	(31,495,117)
SURPLUS / DEFICIT		-	(870,372,020)	(2,625,920)	(2,625,920)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



DEBT SERVICE FUND

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	FF-INTEREST	41,595,010	13,837,928	35,830,790	5,764,220
	GG-PRINCIPAL	79,520,437	46,550,000	79,009,206	511,231
	OO-OTHER EXPENSE	189,351,604	3,573,197	188,627,795	723,809
EXPENSE Total		310,467,051	63,961,125	303,467,791	6,999,260
REVENUE					
	BQ-D/S FROM CAP-DEBT SERVICE FROM CAPITAL	16,962,751	7,109,874	16,962,751	-
	BV-DEBT SERVICE CHARGEBACK REVENUE	278,517,763	-	274,348,745	(4,169,018)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	14,986,537	1,603,441	12,156,295	(2,830,242)
REVENUE Total		310,467,051	8,713,315	303,467,791	(6,999,260)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	10,687,235	5,339,947	10,837,114	(149,879)
	AB-FRINGE BENEFITS	3,733,004	2,209,135	3,651,660	81,344
	BB-EQUIPMENT	59,500	2,607	59,500	-
	DD-GENERAL EXPENSES	227,718	58,872	227,718	-
	DE-CONTRACTUAL SERVICES	4,064,273	3,893,431	4,043,273	21,000
	HD-DEBT SERVICE CHARGEBACKS	520,088	-	472,519	47,569
	HF-INTER-DEPARTMENTAL CHARGES	2,247,192	461,383	2,247,192	-
EXPENSE Total		21,539,010	11,965,374	21,538,976	34
REVENUE					
	BE-INVEST INCOME	60,000	818	2,000	(58,000)
	BF-RENTS & RECOVERIES	-	827	-	-
	BG-REVENUE OFFSET TO EXPENSE	25,305	-	29,251	3,946
	BH-DEPT REVENUES	5,797,186	2,885,108	5,797,186	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	984	984	984	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	190,000	56,455	190,000	-
	TL-PROPERTY TAX	15,465,535	-	15,465,535	-
REVENUE Total		21,539,010	2,944,192	21,484,956	(54,054)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	222,070,511	106,592,663	218,786,498	3,284,013
	AB-FRINGE BENEFITS	104,710,366	66,881,180	99,842,051	4,868,315
	AC-WORKERS COMPENSATION	4,380,545	2,128,780	4,614,639	(234,094)
	BB-EQUIPMENT	869,603	14,085	869,603	-
	DD-GENERAL EXPENSES	3,905,090	1,412,525	3,174,090	731,000
	DE-CONTRACTUAL SERVICES	1,523,369	643,861	1,523,369	-
	DF-UTILITY COSTS	1,625,327	501,215	1,625,327	-
	HD-DEBT SERVICE CHARGEBACKS	128,940	-	123,162	5,778
	HF-INTER-DEPARTMENTAL CHARGES	27,434,044	539,771	27,434,044	-
	OO-OTHER EXPENSE	525,407	400,548	525,407	-
EXPENSE Total		367,173,202	179,114,628	358,518,190	8,655,012
REVENUE					
	BC-PERMITS & LICENSES	2,828,447	921,487	2,828,447	-
	BD-FINES & FORFEITS	100,000	283,405	1,500,000	1,400,000
	BE-INVEST INCOME	2,120,201	52,662	110,201	(2,010,000)
	BF-RENTS & RECOVERIES	350,000	226,600	426,600	76,600
	BG-REVENUE OFFSET TO EXPENSE	1,089,798	-	1,417,569	327,771
	BH-DEPT REVENUES	3,911,617	1,611,286	3,411,617	(500,000)
	BJ-INTERDEPT REVENUES	527,397	76,569	527,397	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	11,209,852	209,852	11,209,852	-
	TL-PROPERTY TAX	345,035,890	-	345,035,890	-
REVENUE Total		367,173,202	3,381,860	366,467,573	(705,629)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,923,156	99,332,135	207,193,579	(6,270,423)
	AB-FRINGE BENEFITS	97,261,661	60,877,567	93,360,114	3,901,547
	AC-WORKERS COMPENSATION	1,032,321	1,068,743	2,438,611	(1,406,290)
	BB-EQUIPMENT	1,240,431	69,004	1,240,431	-
	DD-GENERAL EXPENSES	4,073,072	1,007,302	3,344,072	729,000
	DE-CONTRACTUAL SERVICES	7,591,721	2,541,330	7,591,721	-
	DF-UTILITY COSTS	2,933,440	647,178	2,933,440	-
	HD-DEBT SERVICE CHARGEBACKS	5,247,426	-	5,210,580	36,846
	HF-INTER-DEPARTMENTAL CHARGES	33,285,185	4,001,224	33,285,185	-
	OO-OTHER EXPENSE	250,000	168,639	250,000	-
EXPENSE Total		353,838,413	169,713,120	356,847,733	(3,009,320)
REVENUE					
	BC-PERMITS & LICENSES	1,345,000	182,515	850,000	(495,000)
	BE-INVEST INCOME	129,049	1,827	2,049	(127,000)
	BF-RENTS & RECOVERIES	200,000	428,190	200,000	-
	BG-REVENUE OFFSET TO EXPENSE	1,458,406	-	1,957,715	499,309
	BH-DEPT REVENUES	20,266,987	8,353,043	19,266,987	(1,000,000)
	BI-CAP BACKCHARGES	1,741,623	439,327	1,741,623	-
	BJ-INTERDEPT REVENUES	12,788,222	1,692,414	12,788,222	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	364,728	105,512	364,728	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	427,950	31	1,427,950	1,000,000
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	945,544	2,589,000	-
	TL-PROPERTY TAX	289,073,953	-	289,073,953	-
	TX-SPECIAL TAXES-SPECIAL TAXES	23,453,495	9,740,521	24,438,495	985,000
REVENUE Total		353,838,413	21,888,925	354,700,722	862,309

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	430,246,426	215,897,227	423,517,657	6,728,769
	AB-FRINGE BENEFITS	201,765,547	115,697,889	205,782,974	(4,017,427)
	AC-WORKERS COMPENSATION	11,467,327	6,930,852	14,801,334	(3,334,007)
	BB-EQUIPMENT	1,899,353	533,268	1,820,959	78,394
	DD-GENERAL EXPENSES	26,713,030	13,005,131	25,801,280	911,750
	DE-CONTRACTUAL SERVICES	114,367,344	85,002,496	111,047,594	3,319,750
	DF-UTILITY COSTS	36,594,005	22,412,149	33,603,505	2,990,500
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	-	56,882,026	5,511,773
	HC-NHC ASSN EXP-NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	268,542,484	4,078,826
	HF-INTER-DEPARTMENTAL CHARGES	65,351,655	7,911,765	65,351,655	-
	HH-INTERFD CHGS-INTERFUND CHARGES	14,506,947	9,421,354	14,506,947	-
	MM-MASS TRANSPORTATION	48,565,563	11,041,896	47,865,563	700,000
	NA-NCIFA EXPENDITURES	700,000	-	700,000	-
	OO-OTHER EXPENSE	97,525,577	62,410,839	93,783,694	3,741,883
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,625,614	168,430,000	-
	SS-RECIPIENT GRANTS	53,800,000	29,110,470	58,311,000	(4,511,000)
	TT-PURCHASED SERVICES	49,700,000	40,870,616	48,700,000	1,000,000
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	46,044,318	55,355,000	(975,000)
	XX-MEDICAID	231,588,243	127,028,316	231,588,243	-
EXPENSE Total		1,955,841,126	946,944,200	1,939,616,915	16,224,211
REVENUE					
	0A - AUHORIZED CAPITAL BORROWING	-	-	51,000,000	51,000,000
	AA-FUND BALANCE	10,000,000	-	10,000,000	-
	BA-INT PENALTY ON TAX	22,500,000	14,696,098	25,500,000	3,000,000
	BC-PERMITS & LICENSES	8,256,800	4,683,987	8,159,763	(97,037)
	BD-FINES & FORFEITS	27,248,435	9,111,381	29,938,539	2,690,104
	BE-INVEST INCOME	16,000,400	1,620,525	8,000,400	(8,000,000)
	BF-RENTS & RECOVERIES	46,286,554	25,591,613	48,810,776	2,524,222
	BG-REVENUE OFFSET TO EXPENSE	9,299,596	250,000	8,103,477	(1,196,119)
	BH-DEPT REVENUES	76,806,942	27,031,684	71,425,278	(5,381,664)
	BI-CAP BACKCHARGES	10,306,297	1,966,385	8,167,904	(2,138,393)
	BJ-INTERDEPT REVENUES	115,002,457	11,145,160	115,002,457	-
	BO-PAY LIEU TAX-PAYMENT IN LIEU OF TAXES	6,130,000	6,179,510	6,179,510	49,510
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	54,696,137	10,154,304	43,542,137	(11,154,000)
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,897,331	7,949,232	162,892,288	43,994,957
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	227,561,743	44,684,886	205,981,531	(21,580,212)
	TA-SALES TAX CO-SALES TAX COUNTYWIDE	974,155,439	278,498,847	904,340,782	(69,814,657)
	TB-PART COUNTY-SALES TAX PART COUNTY	63,623,274	17,579,945	58,018,081	(5,605,193)
	TL-PROPERTY TAX	156,498,471	-	156,498,471	-
	TO-OTB 5% TAX	6,300,000	1,196,421	5,400,000	(900,000)
	TX-SPECIAL TAXES-SPECIAL TAXES	4,281,250	2,058,156	4,281,250	-
REVENUE Total		1,955,841,126	464,398,137	1,931,242,643	(24,598,483)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



AC-DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	200,809	76,117	171,661	29,148
	BB-EQUIPMENT	5,000	-	5,000	-
	DD-GENERAL EXPENSES	5,900	1,500	5,400	500
	DE-CONTRACTUAL SERVICES	35,000	17,999	35,000	-
EXPENSE Total		246,709	95,616	217,061	29,648

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



AR-ASSESSMENT REVIEW COMMISSION

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,660,642	1,740,975	3,643,868	16,774
	DD-GENERAL EXPENSES	112,600	40,601	112,600	-
	DE-CONTRACTUAL SERVICES	1,780,000	31,955	1,780,000	-
EXPENSE Total		5,553,242	1,813,531	5,536,468	16,774
REVENUE					
	BF-RENTS & RECOVERIES	-	64,449	-	-
	BI-CAP BACKCHARGES	93,914	-	93,914	-
REVENUE Total		93,914	64,449	93,914	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



AS-ASSESSMENT DEPARTMENT					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,945,029	6,803,720	13,779,398	1,165,631
	BB-EQUIPMENT	80,000	9,360	80,000	-
	DD-GENERAL EXPENSES	811,170	479,413	811,170	-
	DE-CONTRACTUAL SERVICES	371,000	286,220	371,000	-
EXPENSE Total		16,207,199	7,578,712	15,041,568	1,165,631
REVENUE					
	BF-RENTS & RECOVERIES	-	21,732	-	-
	BH-DEPT REVENUES	250,000	78,362	180,000	(70,000)
	BI-CAP BACKCHARGES	57,088	-	-	(57,088)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	902,775	-	490,000	(412,775)
REVENUE Total		1,209,863	100,093	670,000	(539,863)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



AT-COUNTY ATTORNEY

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	12,123,700	6,256,387	12,123,700	-
	BB-EQUIPMENT	40,394	602	33,000	7,394
	DD-GENERAL EXPENSES	687,237	371,747	687,237	-
	DE-CONTRACTUAL SERVICES	2,721,329	809,679	2,721,329	-
EXPENSE Total		15,572,660	7,438,415	15,565,266	7,394
REVENUE					
	BD-FINES & FORFEITS	10,000	77,367	90,000	80,000
	BF-RENTS & RECOVERIES	1,100,000	467,686	1,100,000	-
	BH-DEPT REVENUES	985,000	55,162	720,000	(265,000)
	BI-CAP BACKCHARGES	38,443	-	38,443	-
	BJ-INTERDEPT REVENUES	2,199,000	415,323	2,199,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	900,000	(120,075)	900,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	500,000	(30,929)	500,000	-
REVENUE Total		5,732,443	864,533	5,547,443	(185,000)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	7,010,005	3,213,218	6,230,845	779,160
	DD-GENERAL EXPENSES	719,509	205,031	719,509	-
	DE-CONTRACTUAL SERVICES	12,629,120	9,018,469	11,328,770	1,300,350
	HF-INTER-DEPARTMENTAL CHARGES	2,252,086	334,120	2,252,086	-
EXPENSE Total		22,610,720	12,770,838	20,531,210	2,079,510
REVENUE					
	BF-RENTS & RECOVERIES	15,000	147,332	55,357	40,357
	BH-DEPT REVENUES	301,000	5,155	217,000	(84,000)
	BJ-INTERDEPT REVENUES	962,043	216,196	962,043	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	398,000	7,128	300,000	(98,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	8,150,000	2,049,954	8,000,000	(150,000)
REVENUE Total		9,826,043	2,425,764	9,534,400	(291,643)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



BU-OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,492,833	1,684,611	3,189,352	303,481
	AC-WORKERS COMPENSATION	8,382,979	4,631,186	9,438,692	(1,055,713)
	BB-EQUIPMENT	10,000	-	10,000	-
	DD-GENERAL EXPENSES	46,350	36,277	46,350	-
	DE-CONTRACTUAL SERVICES	1,236,124	1,152,450	1,786,124	(550,000)
	OO-OTHER EXPENSE	500,000	45,481	75,000	425,000
EXPENSE Total		13,668,286	7,550,006	14,545,518	(877,232)
REVENUE					
	BF-RENTS & RECOVERIES	2,225,000	222,242	2,225,000	-
	BI-CAP BACKCHARGES	131,087	-	131,087	-
	BJ-INTERDEPT REVENUES	552,731	-	552,731	-
REVENUE Total		2,908,818	222,242	2,908,818	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CA-OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,826,129	1,226,027	2,357,620	468,509
	BB-EQUIPMENT	4,151	1,461	3,651	500
	DD-GENERAL EXPENSES	24,050	7,452	19,050	5,000
	DE-CONTRACTUAL SERVICES	20,000	-	6,700	13,300
	HF-INTER-DEPARTMENTAL CHARGES	352,958	-	352,958	-
EXPENSE Total		3,227,288	1,234,940	2,739,979	487,309
REVENUE					
	BC-PERMITS & LICENSES	3,810,000	2,248,385	3,810,000	-
	BD-FINES & FORFEITS	950,000	372,015	950,000	-
	BH-DEPT REVENUES	510,200	-	510,200	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	45,900	19,434	50,900	5,000
REVENUE Total		5,316,100	2,639,834	5,321,100	5,000

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CC-NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	126,789,302	66,792,371	129,050,061	(2,260,759)
	AC-WORKERS COMPENSATION	1,945,268	1,738,697	3,973,799	(2,028,531)
	BB-EQUIPMENT	19,800	1,844	19,800	-
	DD-GENERAL EXPENSES	3,880,400	1,638,193	3,680,400	200,000
	DE-CONTRACTUAL SERVICES	21,379,457	20,769,221	22,379,457	(1,000,000)
	DF-UTILITY COSTS	645,450	242,745	545,450	100,000
	HF-INTER-DEPARTMENTAL CHARGES	3,727,709	-	3,727,709	-
EXPENSE Total		158,387,386	91,183,071	163,376,676	(4,989,290)
REVENUE					
	BD-FINES & FORFEITS	60,000	13,633	26,000	(34,000)
	BF-RENTS & RECOVERIES	1,889,000	(1,243,353)	1,889,000	-
	BG-REVENUE OFFSET TO EXPENSE	630,000	250,000	530,000	(100,000)
	BH-DEPT REVENUES	2,610,000	1,197,250	2,560,000	(50,000)
	BJ-INTERDEPT REVENUES	270,000	104,688	270,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	13,475,050	1,772,511	12,065,000	(1,410,050)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,100,000	5,056	450,000	(650,000)
REVENUE Total		20,034,050	2,099,786	17,790,000	(2,244,050)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CE-COUNTY EXECUTIVE

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,683,907	1,648,694	3,156,427	527,480
	DD-GENERAL EXPENSES	32,400	21,035	32,400	-
	DE-CONTRACTUAL SERVICES	100,361	-	100,361	-
EXPENSE Total		3,816,668	1,669,729	3,289,188	527,480

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CF-OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	3,097,554	1,455,094	2,866,982	230,573
	BB-EQUIPMENT	2,200	-	2,200	-
	DD-GENERAL EXPENSES	1,819,037	1,071,376	1,819,037	-
	DE-CONTRACTUAL SERVICES	3,000	-	3,000	-
	HF-INTER-DEPARTMENTAL CHARGES	637,872	-	637,872	-
EXPENSE Total		5,559,663	2,526,470	5,329,091	230,573
REVENUE					
	BF-RENTS & RECOVERIES	-	398	-	-
	BJ-INTERDEPT REVENUES	1,210,754	359,152	1,210,754	-
REVENUE Total		1,210,754	359,550	1,210,754	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CL-COUNTY CLERK

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,340,481	2,864,183	5,976,616	363,865
	BB-EQUIPMENT	125,000	2,328	125,000	-
	DD-GENERAL EXPENSES	371,750	243,192	371,750	-
	DE-CONTRACTUAL SERVICES	300,000	77,664	300,000	-
EXPENSE Total		7,137,231	3,187,367	6,773,366	363,865
REVENUE					
	BD-FINES & FORFEITS	300,000	94,485	300,000	-
	BH-DEPT REVENUES	17,661,600	5,846,173	15,661,600	(2,000,000)
REVENUE Total		17,961,600	5,940,658	15,961,600	(2,000,000)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CO-COUNTY COMPTROLLER

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	8,093,402	3,591,527	6,858,665	1,234,737
	BB-EQUIPMENT	128,000	-	128,000	-
	DD-GENERAL EXPENSES	170,000	63,252	170,000	-
	DE-CONTRACTUAL SERVICES	380,000	6,313	380,000	-
EXPENSE Total		8,771,402	3,661,092	7,536,665	1,234,737
REVENUE					
	BF-RENTS & RECOVERIES	500,000	673	200,000	(300,000)
	BH-DEPT REVENUES	17,300	5,761	17,300	-
REVENUE Total		517,300	6,434	217,300	(300,000)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CS-CIVIL SERVICE

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,135,012	2,459,134	4,853,759	281,253
	DD-GENERAL EXPENSES	284,420	117,230	284,420	-
	DE-CONTRACTUAL SERVICES	25,000	-	25,000	-
	HH-INTERFD CHGS-INTERFUND CHARGES	50,000	-	50,000	-
EXPENSE Total		5,494,432	2,576,364	5,213,179	281,253
REVENUE					
	BF-RENTS & RECOVERIES	-	3,042	-	-
	BH-DEPT REVENUES	280,550	195,764	280,550	-
REVENUE Total		280,550	198,806	280,550	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



CT-COURTS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AB-FRINGE BENEFITS	2,111,364	953,315	1,911,058	200,306
EXPENSE Total		2,111,364	953,315	1,911,058	200,306
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	169,543	-	103,701	(65,842)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,786,475	1,059,696	1,753,651	(32,824)
REVENUE Total		1,956,018	1,059,696	1,857,352	(98,666)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



DA-DISTRICT ATTORNEY

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	30,027,320	15,344,165	30,027,320	-
	BB-EQUIPMENT	123,000	33,032	123,000	-
	DD-GENERAL EXPENSES	753,958	410,947	753,958	-
	DE-CONTRACTUAL SERVICES	916,000	639,313	916,000	-
	HF-INTER-DEPARTMENTAL CHARGES	2,297,420	-	2,297,420	-
EXPENSE Total		34,117,698	16,427,457	34,117,698	-
REVENUE					
	BE-INVEST INCOME	400	-	400	-
	BF-RENTS & RECOVERIES	-	21,260	10,000	10,000
	BH-DEPT REVENUES	-	21,324	25,000	25,000
	BJ-INTERDEPT REVENUES	240,113	-	240,113	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	1,988,749	234,320	1,988,749	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	31,709	-	31,709	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	52,308	13,077	52,308	-
REVENUE Total		2,313,279	289,981	2,348,279	35,000

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



DS-DEBT SERVICE

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	HD-DEBT SERVICE CHARGEBACKS	272,621,310	-	268,542,484	4,078,826
EXPENSE Total		272,621,310	-	268,542,484	4,078,826

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



EL-BOARD OF ELECTIONS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	11,107,619	4,566,718	11,086,090	21,529
	BB-EQUIPMENT	82,120	26,232	82,120	-
	DD-GENERAL EXPENSES	972,359	82,496	972,359	-
	DE-CONTRACTUAL SERVICES	549,000	150,000	549,000	-
EXPENSE Total		12,711,098	4,825,446	12,689,569	21,529
REVENUE					
	BF-RENTS & RECOVERIES	120,000	166,732	120,000	-
	BH-DEPT REVENUES	35,000	21,751	35,000	-
REVENUE Total		155,000	188,483	155,000	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



EM-EMERGENCY MANAGEMENT					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	521,336	260,842	489,688	31,648
	BB-EQUIPMENT	24,330	-	19,330	5,000
	DD-GENERAL EXPENSES	22,930	7,482	17,930	5,000
	DE-CONTRACTUAL SERVICES	900,173	225,000	900,173	-
	HF-INTER-DEPARTMENTAL CHARGES	73,431	-	73,431	-
EXPENSE Total		1,542,200	493,325	1,500,552	41,648
REVENUE					
	BF-RENTS & RECOVERIES	-	115	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	350,000	-	350,000	-
REVENUE Total		350,000	115	350,000	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



FB-FRINGE BENEFIT - GENERAL FUND ONLY					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AB-FRINGE BENEFITS	175,346,205	105,896,588	180,789,722	(5,443,517)
EXPENSE Total		175,346,205	105,896,588	180,789,722	(5,443,517)
REVENUE					
	BG-REVENUE OFFSET TO EXPENSE	3,027,311	-	2,507,485	(519,826)
	BH-DEPT REVENUES	-	9,301	9,301	9,301
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	11,274,402	274,402	274,402	(11,000,000)
REVENUE Total		14,301,713	283,703	2,791,188	(11,510,525)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



HE-HEALTH DEPARTMENT

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	18,505,470	8,980,612	17,630,549	874,922
	BB-EQUIPMENT	20,927	8,658	20,927	-
	DD-GENERAL EXPENSES	1,580,200	784,565	1,680,200	(100,000)
	DE-CONTRACTUAL SERVICES	6,536,017	5,977,560	6,296,517	239,500
	HF-INTER-DEPARTMENTAL CHARGES	6,265,080	913,398	6,265,080	-
	PP-EARLY INTERVENTION/SPECIAL EDUCATION	168,430,000	140,625,614	168,430,000	-
EXPENSE Total		201,337,694	157,290,407	200,323,273	1,014,422
REVENUE					
	BC-PERMITS & LICENSES	4,256,800	2,211,805	4,084,900	(171,900)
	BD-FINES & FORFEITS	230,000	140,720	230,000	-
	BF-RENTS & RECOVERIES	300,000	515,897	450,000	150,000
	BH-DEPT REVENUES	10,023,800	3,337,522	9,996,000	(27,800)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	145,394	26,841	89,394	(56,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	98,204,440	14,806,749	97,864,440	(340,000)
REVENUE Total		113,160,434	21,039,535	112,714,734	(445,700)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



HI-HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	628,439	322,053	678,218	(49,779)
	BB-EQUIPMENT	8,300	-	8,300	-
	DD-GENERAL EXPENSES	113,219	8,870	113,219	-
	DE-CONTRACTUAL SERVICES	1,275,000	-	1,275,000	-
	HF-INTER-DEPARTMENTAL CHARGES	378,963	139,447	378,963	-
EXPENSE Total		2,403,921	470,370	2,453,700	(49,779)
REVENUE					
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	391,124	64,668	391,124	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	5,272	1,000,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	230,000	-	230,000	-
REVENUE Total		1,621,124	69,940	1,621,124	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



HP-PHYSICALLY CHALLENGED

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	340,426	188,320	390,426	(50,000)
	BB-EQUIPMENT	4,000	199	4,000	-
	DD-GENERAL EXPENSES	31,232	21,419	31,232	-
	DE-CONTRACTUAL SERVICES	4,500	-	4,500	-
	HF-INTER-DEPARTMENTAL CHARGES	313,301	39,076	313,301	-
EXPENSE Total		693,459	249,014	743,459	(50,000)
REVENUE					
	BD-FINES & FORFEITS	50,000	13,748	50,000	-
	BJ-INTERDEPT REVENUES	682,608	-	682,608	-
REVENUE Total		732,608	13,748	732,608	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



HR-COMMISSION ON HUMAN RIGHTS					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	794,577	315,989	672,352	122,225
	BB-EQUIPMENT	2,250	-	2,250	-
	DD-GENERAL EXPENSES	15,762	4,000	15,762	-
	DE-CONTRACTUAL SERVICES	18,000	-	18,000	-
EXPENSE Total		830,589	319,989	708,364	122,225
REVENUE					
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	50,000	-	50,000	-
REVENUE Total		50,000	-	50,000	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



IT-INFORMATION TECHNOLOGY

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	13,308,842	6,160,358	11,948,466	1,360,376
	BB-EQUIPMENT	72,170	-	52,170	20,000
	DD-GENERAL EXPENSES	727,243	82,794	577,243	150,000
	DE-CONTRACTUAL SERVICES	8,906,861	3,555,154	8,906,861	-
	DF-UTILITY COSTS	4,875,955	2,430,418	4,875,955	-
	HF-INTER-DEPARTMENTAL CHARGES	1,364,431	-	1,364,431	-
EXPENSE Total		29,255,502	12,228,724	27,725,126	1,530,376
REVENUE					
	BF-RENTS & RECOVERIES	-	530	5,000	5,000
	BH-DEPT REVENUES	27,000	100,771	105,000	78,000
	BI-CAP BACKCHARGES	3,781,305	724,269	2,700,000	(1,081,305)
	BJ-INTERDEPT REVENUES	9,463,593	2,672,016	9,463,593	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	366,420	103,663	366,420	-
REVENUE Total		13,638,318	3,601,249	12,640,013	(998,305)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



LE-COUNTY LEGISLATURE

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	6,403,608	2,829,025	5,713,052	690,556
	BB-EQUIPMENT	35,324	-	35,324	-
	DD-GENERAL EXPENSES	1,817,450	1,503,951	1,817,450	-
	DE-CONTRACTUAL SERVICES	1,182,619	897,500	1,182,619	-
EXPENSE Total		9,439,001	5,230,477	8,748,445	690,556
REVENUE					
	BF-RENTS & RECOVERIES	-	353,046	-	-
REVENUE Total		-	353,046	-	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



LR-OFFICE OF LABOR RELATIONS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	522,622	233,166	448,886	73,736
	DD-GENERAL EXPENSES	9,650	8,388	9,650	-
	DE-CONTRACTUAL SERVICES	599,160	99,311	599,160	-
EXPENSE Total		1,131,432	340,865	1,057,696	73,736

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MA-OFFICE OF MINORITY AFFAIRS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	542,630	274,370	515,524	27,106
	BB-EQUIPMENT	725	-	725	-
	DD-GENERAL EXPENSES	26,557	6,777	26,557	-
	DE-CONTRACTUAL SERVICES	75,000	299	55,000	20,000
EXPENSE Total		644,912	281,445	597,806	47,106
REVENUE					
	BF-RENTS & RECOVERIES	-	2,333	-	-
REVENUE Total		-	2,333	-	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



ME-MEDICAL EXAMINER

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	5,355,779	2,611,771	5,175,851	179,928
	BB-EQUIPMENT	23,000	3,567	23,000	-
	DD-GENERAL EXPENSES	467,474	288,238	467,474	-
	DE-CONTRACTUAL SERVICES	58,805	55,945	58,805	-
	HF-INTER-DEPARTMENTAL CHARGES	4,764,749	259,637	4,764,749	-
EXPENSE Total		10,669,807	3,219,157	10,489,879	179,928
REVENUE					
	BF-RENTS & RECOVERIES	-	8,595	-	-
	BH-DEPT REVENUES	20,000	11,227	20,000	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,668,907	549,094	1,995,000	(673,907)
REVENUE Total		2,688,907	568,917	2,015,000	(673,907)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MI-MISCELLANEOUS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	(12,800,000)	177,000	(5,900,000)	(6,900,000)
	AB-FRINGE BENEFITS	24,307,978	8,847,987	23,082,194	1,225,784
	GA-LOCAL GOVT ASST PROGRAM	62,393,799	-	56,882,026	5,511,773
	HC-NHC ASSN EXP-NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF-INTER-DEPARTMENTAL CHARGES	6,614,156	1,670,089	6,614,156	-
	HH-INTERFD CHGS-INTERFUND CHARGES	14,456,947	9,421,354	14,456,947	-
	NA-NCIFA EXPENDITURES	700,000	-	700,000	-
	OO-OTHER EXPENSE	32,533,614	8,494,857	29,616,731	2,916,883
EXPENSE Total		141,206,494	41,611,288	138,452,054	2,754,440
REVENUE					
	AA-FUND BALANCE	10,000,000	-	10,000,000	-
	BF-RENTS & RECOVERIES	15,350,000	15,448,664	15,350,000	-
	BG-REVENUE OFFSET TO EXPENSE	5,472,742	-	4,962,291	(510,451)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	14,456,947	9,537,713	14,456,947	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	153,770	28,360	153,770	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	2,610,973	2,536,699	2,670,293	59,320
REVENUE Total		48,044,432	27,551,436	47,593,301	(451,131)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PA-PUBLIC ADMINISTRATOR					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	511,118	256,293	496,738	14,380
	DD-GENERAL EXPENSES	10,405	1,358	9,155	1,250
	DE-CONTRACTUAL SERVICES	13,600	-	14,850	(1,250)
EXPENSE Total		535,123	257,651	520,743	14,380
REVENUE					
	BH-DEPT REVENUES	327,854	293,508	327,854	-
REVENUE Total		327,854	293,508	327,854	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PB-PROBATION

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	20,229,687	9,560,158	18,349,724	1,879,963
	BB-EQUIPMENT	25,252	9,798	20,252	5,000
	DD-GENERAL EXPENSES	193,833	88,847	183,833	10,000
	DE-CONTRACTUAL SERVICES	308,500	233,118	308,500	-
	HF-INTER-DEPARTMENTAL CHARGES	1,000	-	1,000	-
	HH-INTERFD CHGS-INTERFUND CHARGES	-	-	-	-
EXPENSE Total		20,758,272	9,891,922	18,863,309	1,894,963
REVENUE					
	BF-RENTS & RECOVERIES	-	1,605	-	-
	BH-DEPT REVENUES	1,700,000	904,987	1,700,000	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	-	9,113	-	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	9,444	-	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	3,743,000	866,648	3,500,000	(243,000)
REVENUE Total		5,443,000	1,791,796	5,200,000	(243,000)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PE-DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,102,041	530,517	1,102,041	-
	DD-GENERAL EXPENSES	42,100	10,717	42,100	-
	DE-CONTRACTUAL SERVICES	60,000	15,000	60,000	-
EXPENSE Total		1,204,141	556,234	1,204,141	-
REVENUE					
	BI-CAP BACKCHARGES	784,853	-	784,853	-
REVENUE Total		784,853	-	784,853	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PK-PARKS, RECREATION AND MUSEUMS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	14,935,893	6,796,364	14,588,024	347,869
	BB-EQUIPMENT	243,500	199,626	243,500	-
	DD-GENERAL EXPENSES	940,512	633,508	940,512	-
	DE-CONTRACTUAL SERVICES	2,483,000	1,552,398	2,483,000	-
EXPENSE Total		18,602,905	9,181,896	18,255,036	347,869
REVENUE					
	BF-RENTS & RECOVERIES	853,640	757,390	853,640	-
	BH-DEPT REVENUES	25,710,550	7,566,634	23,214,235	(2,496,315)
	BI-CAP BACKCHARGES	2,736	-	2,736	-
	TX-SPECIAL TAXES-SPECIAL TAXES	875,000	674,995	875,000	-
REVENUE Total		27,441,926	8,999,019	24,945,611	(2,496,315)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PL-PLANNING					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,800,433	873,556	1,711,945	88,488
	DD-GENERAL EXPENSES	59,379	22,095	59,379	-
	DE-CONTRACTUAL SERVICES	173,650	52,403	233,650	(60,000)
	DG-VAR DIRECT EXPENSES	225,000	-	225,000	-
	HF-INTER-DEPARTMENTAL CHARGES	1,466,945	-	1,466,945	-
	MM-MASS TRANSPORTATION	48,565,563	11,041,896	47,865,563	700,000
	OO-OTHER EXPENSE	75,000	75,000	75,000	-
EXPENSE Total		52,365,970	12,064,951	51,637,482	728,488
REVENUE					
	BD-FINES & FORFEITS	10,000	40	10,000	-
	BF-RENTS & RECOVERIES	-	27,803	-	-
	BH-DEPT REVENUES	1,360,000	261,620	1,109,150	(250,850)
	BI-CAP BACKCHARGES	33,191	-	33,191	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	33,998	-	33,998	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	52,572	52,572	27,572
REVENUE Total		1,462,189	342,035	1,238,911	(223,278)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PR-PURCHASING DEPARTMENT

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	1,691,513	815,927	1,645,285	46,228
	DD-GENERAL EXPENSES	23,400	14,222	23,400	-
	DE-CONTRACTUAL SERVICES	1,500	1,450	1,500	-
	HF-INTER-DEPARTMENTAL CHARGES	179,691	-	179,691	-
EXPENSE Total		1,896,104	831,599	1,849,876	46,228
REVENUE					
	BF-RENTS & RECOVERIES	350,000	35,017	350,000	-
	BH-DEPT REVENUES	20,500	10,127	20,500	-
	BJ-INTERDEPT REVENUES	990,151	267,311	990,151	-
REVENUE Total		1,360,651	312,455	1,360,651	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



PW-PUBLIC WORKS DEPARTMENT					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	49,416,034	23,249,805	46,522,517	2,893,517
	AC-WORKERS COMPENSATION	1,139,080	560,969	1,388,843	(249,763)
	BB-EQUIPMENT	686,975	201,961	686,975	-
	DD-GENERAL EXPENSES	7,896,489	3,679,607	7,296,489	600,000
	DE-CONTRACTUAL SERVICES	8,660,894	3,774,142	8,225,894	435,000
	DF-UTILITY COSTS	31,072,200	19,738,897	28,181,700	2,890,500
	HF-INTER-DEPARTMENTAL CHARGES	11,419,601	-	11,419,601	-
EXPENSE Total		110,291,273	51,205,381	103,722,019	6,569,254
REVENUE					
	BC-PERMITS & LICENSES	190,000	223,797	264,863	74,863
	BF-RENTS & RECOVERIES	72,000	653,601	72,000	-
	BH-DEPT REVENUES	927,000	450,990	927,000	-
	BI-CAP BACKCHARGES	5,155,443	1,242,116	4,155,443	(1,000,000)
	BJ-INTERDEPT REVENUES	23,400,358	4,195,704	23,400,358	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	4,615,276	-	4,615,276	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	580,000	-	-	(580,000)
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	55,000	9,835	55,000	-
REVENUE Total		34,995,077	6,776,043	33,489,940	(1,505,137)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RE-OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	850,775	419,533	831,189	19,586
	DD-GENERAL EXPENSES	118,304	35,715	118,304	-
	DE-CONTRACTUAL SERVICES	102,640	41,300	102,640	-
	OO-OTHER EXPENSE	14,416,963	12,861,421	14,016,963	400,000
EXPENSE Total		15,488,682	13,357,969	15,069,096	419,586
REVENUE					
	BF-RENTS & RECOVERIES	9,098,030	5,938,540	9,098,030	-
	BH-DEPT REVENUES	882,864	67,004	882,864	-
	BI-CAP BACKCHARGES	2,487	-	2,487	-
	BJ-INTERDEPT REVENUES	11,287,585	2,546,173	11,287,585	-
REVENUE Total		21,270,966	8,551,717	21,270,966	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RM-RECORDS MANAGEMENT

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	961,817	402,627	917,499	44,318
	BB-EQUIPMENT	40,000	-	-	40,000
	DD-GENERAL EXPENSES	189,000	63,428	99,000	90,000
	DE-CONTRACTUAL SERVICES	101,589	60,990	101,589	-
	HF-INTER-DEPARTMENTAL CHARGES	396,941	-	396,941	-
EXPENSE Total		1,689,347	527,045	1,515,029	174,318
REVENUE					
	BF-RENTS & RECOVERIES	-	4,142	-	-
	BJ-INTERDEPT REVENUES	821,383	35,044	821,383	-
REVENUE Total		821,383	39,186	821,383	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RS-RESERVES

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
REVENUE					
	BF-RENTS & RECOVERIES	12,000,000	79,237	13,050,000	1,050,000
REVENUE Total		12,000,000	79,237	13,050,000	1,050,000

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



RV-GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
REVENUE					
	BD-FINES & FORFEITS	2,850,000	1,167,906	2,850,000	-
	BF-RENTS & RECOVERIES	2,413,884	-	2,413,884	-
	BH-DEPT REVENUES	870,000	620,000	620,000	(250,000)
	BJ-INTERDEPT REVENUES	61,095,271	-	61,095,271	-
	BO-PAY LIEU TAX-PAYMENT IN LIEU OF TAXES	6,130,000	6,179,510	6,179,510	49,510
	BS-OTB PROFITS	1,990,000	-	-	(1,990,000)
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	21,244,159	-	21,244,159	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	19,900,000	-	1,975,000	(17,925,000)
	TA-SALES TAX CO-SALES TAX COUNTYWIDE	974,155,439	278,498,847	904,340,782	(69,814,657)
	TB-PART COUNTY-SALES TAX PART COUNTY	63,623,274	17,579,945	58,018,081	(5,605,193)
	TL-PROPERTY TAX	156,498,471	-	156,498,471	-
	TO-OTB 5% TAX	6,300,000	1,196,421	5,400,000	(900,000)
REVENUE Total		1,317,070,498	305,242,629	1,220,635,158	(96,435,340)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



SA-COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	401,659	222,980	425,767	(24,108)
	DD-GENERAL EXPENSES	3,443	2,000	3,443	-
	DE-CONTRACTUAL SERVICES	40,000	-	40,000	-
EXPENSE Total		445,102	224,980	469,210	(24,108)
REVENUE					
	BH-DEPT REVENUES	15,000	2,790	15,000	-
REVENUE Total		15,000	2,790	15,000	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



SC-SENIOR CITIZENS AFFAIRS

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,770,569	1,292,982	2,535,363	235,206
	DD-GENERAL EXPENSES	45,350	12,915	45,350	-
	DE-CONTRACTUAL SERVICES	15,821,548	14,101,685	14,639,548	1,182,000
	HF-INTER-DEPARTMENTAL CHARGES	1,326,527	179,867	1,326,527	-
EXPENSE Total		19,963,994	15,587,449	18,546,788	1,417,206
REVENUE					
	BF-RENTS & RECOVERIES	-	263,292	-	-
	BH-DEPT REVENUES	16,724	7,960	16,724	-
	BJ-INTERDEPT REVENUES	585,066	333,553	585,066	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	98,088	119	98,088	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,173,081	84,273	5,173,081	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	7,138,978	97,618	7,138,978	-
REVENUE Total		13,011,937	786,814	13,011,937	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



SS-SOCIAL SERVICES

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	56,157,148	26,223,774	54,157,148	2,000,000
	BB-EQUIPMENT	67,200	33,917	67,200	-
	DD-GENERAL EXPENSES	1,200,576	621,047	1,200,576	-
	DE-CONTRACTUAL SERVICES	14,932,632	12,357,706	14,666,382	266,250
	DF-UTILITY COSTS	400	89	400	-
	HF-INTER-DEPARTMENTAL CHARGES	19,856,752	4,307,652	19,856,752	-
	SS-RECIPIENT GRANTS	53,800,000	29,110,470	58,311,000	(4,511,000)
	TT-PURCHASED SERVICES	49,700,000	40,870,616	48,700,000	1,000,000
	WW-EMERGENCY VENDOR PAYMENTS	54,380,000	46,044,318	55,355,000	(975,000)
	XX-MEDICAID	231,588,243	127,028,316	231,588,243	-
EXPENSE Total		481,682,951	286,597,904	483,902,701	(2,219,750)
REVENUE					
	BF-RENTS & RECOVERIES	-	1,017,787	332,226	332,226
	BH-DEPT REVENUES	11,555,000	5,568,140	11,555,000	-
	BJ-INTERDEPT REVENUES	110,000	-	110,000	-
	FA-FEDERAL AID - REIMBURSEMENT OF EXPENSES	97,208,721	6,116,875	143,166,156	45,957,435
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	78,417,466	22,596,993	77,200,440	(1,217,026)
REVENUE Total		187,291,187	35,299,796	232,363,821	45,072,634

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



TR-COUNTY TREASURER

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,742,953	1,368,725	2,748,724	(5,771)
	BB-EQUIPMENT	19,350	389	19,350	-
	DD-GENERAL EXPENSES	180,050	171,806	240,050	(60,000)
	DE-CONTRACTUAL SERVICES	50,969	23,822	50,969	-
	OO-OTHER EXPENSE	50,000,000	40,934,080	50,000,000	-
EXPENSE Total		52,993,322	42,498,822	53,059,093	(65,771)
REVENUE					
	BA-INT PENALTY ON TAX	22,500,000	14,696,098	25,500,000	3,000,000
	BD-FINES & FORFEITS	12,000	32,539	32,539	20,539
	BE-INVEST INCOME	16,000,000	1,620,525	8,000,000	(8,000,000)
	BF-RENTS & RECOVERIES	-	58,820	36,202	36,202
	BH-DEPT REVENUES	700,000	389,417	700,000	-
	BI-CAP BACKCHARGES	48,867	-	48,867	-
	TX-SPECIAL TAXES-SPECIAL TAXES	3,406,250	1,383,161	3,406,250	-
REVENUE Total		42,667,117	18,180,560	37,723,858	(4,943,259)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



TV-TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	2,933,119	1,288,869	2,811,824	121,295
	BB-EQUIPMENT	6,385	293	5,885	500
	DD-GENERAL EXPENSES	265,396	128,587	260,396	5,000
	DE-CONTRACTUAL SERVICES	1,626,400	1,369,440	2,501,800	(875,400)
EXPENSE Total		4,831,300	2,787,190	5,579,905	(748,605)
REVENUE					
	BD-FINES & FORFEITS	22,776,435	7,198,928	25,400,000	2,623,565
	BF-RENTS & RECOVERIES	-	3,617	-	-
	BH-DEPT REVENUES	-	2,986	-	-
	BI-CAP BACKCHARGES	176,883	-	176,883	-
REVENUE Total		22,953,318	7,205,531	25,576,883	2,623,565

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



VS-VETERANS SERVICES AGENCY

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	564,899	293,831	576,266	(11,367)
	DD-GENERAL EXPENSES	31,800	10,675	26,800	5,000
	DE-CONTRACTUAL SERVICES	700	-	700	-
	HF-INTER-DEPARTMENTAL CHARGES	1,113,630	-	1,113,630	-
EXPENSE Total		1,711,029	304,506	1,717,396	(6,367)
REVENUE					
	BJ-INTERDEPT REVENUES	1,131,801	-	1,131,801	-
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	34,475	-	34,475	-
REVENUE Total		1,166,276	-	1,166,276	-

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



YB-NASSAU COUNTY YOUTH BOARD

E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	519,295	224,837	489,794	29,501
	DD-GENERAL EXPENSES	10,136	2,380	10,136	-
	DE-CONTRACTUAL SERVICES	7,988,196	7,648,990	5,638,196	2,350,000
	HF-INTER-DEPARTMENTAL CHARGES	548,412	68,479	548,412	-
EXPENSE Total		9,066,039	7,944,686	6,686,538	2,379,501
REVENUE					
	BF-RENTS & RECOVERIES	-	549,390	1,200,437	1,200,437
	SA-STATE AID - REIMBURSEMENT OF EXPENSES	1,654,626	1,300	1,654,626	-
REVENUE Total		1,654,626	550,690	2,855,063	1,200,437

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



SEWER & STORM WATER RESOURCE DISTRICT					
E/R	OBJECT	2009 Adopted Budget	Current Obligation	Projections	Variance
EXPENSE					
	AA-SALARIES, WAGES & FEES	23,451,834	10,132,989	20,186,817	3,265,017
	AB-FRINGE BENEFITS	10,707,199	5,399,131	9,467,961	1,239,238
	BB-EQUIPMENT	290,500	47,834	290,500	-
	DD-GENERAL EXPENSES	14,504,872	4,534,542	14,504,872	-
	DE-CONTRACTUAL SERVICES	21,211,289	16,424,162	21,211,289	-
	DF-UTILITY COSTS	16,093,185	5,362,118	16,093,185	-
	FF-INTEREST	9,585,150	4,132,333	11,326,763	(1,741,613)
	GG-PRINCIPAL	25,230,500	14,292,500	25,005,063	225,437
	HH-INTERFD CHGS-INTERFUND CHARGES	29,334,124	1,603,441	29,334,124	-
	OO-OTHER EXPENSE	26,939,719	-	26,939,719	-
EXPENSE Total		177,348,372	61,929,049	174,360,293	2,988,079
REVENUE					
	AA-FUND BALANCE	59,495,437	-	58,008,652	(1,486,785)
	BC-PERMITS & LICENSES	241,900	160,019	241,900	-
	BE-INVEST INCOME	6,073,663	830,644	4,555,248	(1,518,415)
	BF-RENTS & RECOVERIES	829,901	2,417,638	829,901	-
	BG-REVENUE OFFSET TO EXPENSE	138,334	-	155,455	17,121
	BH-DEPT REVENUES	5,726,212	969,883	5,726,212	-
	BI-CAP BACKCHARGES	496,059	(2,700)	496,059	-
	BQ-D/S FROM CAP-DEBT SERVICE FROM CAPITAL	14,000,000	-	14,000,000	-
	BW-INTERFD CHGS-INTERFUND CHARGES REVENUE	486	486	486	-
	IF-INTERFD TSFS-INTERFUND TRANSFERS	90,346,380	34,698,238	90,346,380	-
REVENUE Total		177,348,372	39,074,207	174,360,293	(2,988,079)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES

Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
DSV	DS	BV	The deficit is offset by the surplus in debt service chargeback expenses.	278,517,763	274,348,745	(4,169,018)
DSV	DS	BW	The deficit is due to a delay in issuance of debt offset by lower expenses.	14,986,537	12,156,295	(2,830,242)
DSV	DS	FF	The surplus is due to lower interest rates and a delay in borrowing.	41,595,010	35,830,790	5,764,220
DSV	DS	GG	The projected expense is lower due to delayed and reduced borrowings.	79,520,437	79,009,206	511,231
DSV	DS	OO	The projected expense is lower due to delayed and reduced borrowings.	189,351,604	188,627,795	723,809
	DSV Total					-
FCF	FC	AA	A deficit is projected due to additional overtime and termination pay offset by vacant positions.	10,687,235	10,837,114	(149,879)
FCF	FC	AB	The projected surplus is due to a decrease in medical insurance of \$96,000 offset by an increase in the MTA Mobility Tax of \$31,000.	3,733,004	3,651,658	81,346
FCF	FC	BE	A deficit is projected due to lower interest rates.	60,000	2,000	(58,000)
	FCF Total					(126,533)
PDD	PD	AA	A surplus is projected due to anticipated attrition, vacancies, time of hiring and savings in costs associated with salary expenses.	222,070,511	218,786,498	3,284,013
PDD	PD	AB	A projected surplus is due to a decrease in medical insurance of \$3.7 million, a \$1.5 million decrease in Social Security and a net decrease in contingency of \$450,000 offset by an increase in MTA Mobility Tax of \$643,000.	104,710,366	99,842,051	4,868,315
PDD	PD	AC	The projected deficit is a result of NYS WCB changes being delayed.	4,380,545	4,614,639	(234,094)
PDD	PD	BD	A surplus is projected due to an increase in the Fire Alarm fines..	100,000	1,500,000	1,400,000
PDD	PD	BE	A deficit is projected due to lower interest rates.	2,120,201	110,201	(2,010,000)
PDD	PD	BF	A surplus is projected due to an increase in the disencumbrances due to the management initiative.	350,000	426,600	76,600
PDD	PD	BG	A surplus is projected due to an increase in the utilization of Medicare Part D.	1,089,798	1,417,569	327,771
PDD	PD	BH	A deficit is projected due to the lower revenue from the Accident report fees.	3,911,617	3,411,617	(500,000)
PDD	PD	DD	A surplus is projected due to lower gasoline prices.	3,905,090	3,174,090	731,000
	PDD Total					7,943,605
PDH	PD	AA	A deficit is projected due to higher anticipated termination pay, lower anticipated labor savings offset by attritions and vacant positions.	200,923,156	207,193,579	(6,270,423)
PDH	PD	AB	A projected surplus is due to a decrease in medical insurance of \$3.3 million, a decrease in Social Security of \$914,000 and a net decrease in contingency of \$350,000 offset by the MTA Mobility Tax of \$614,000.	97,261,661	93,360,114	3,901,547
PDH	PD	AC	The projected deficit is a result of NYS WCB changes being delayed.	1,032,321	2,438,611	(1,406,290)
PDH	PD	BC	A deficit is projected due to lower Pistol license revenue.	1,345,000	850,000	(495,000)
PDH	PD	BE	A deficit is projected due to lower interest rates.	129,409	2,049	(127,000)
PDH	PD	BG	A surplus is projected due to an increase in the utilization of Medicare Part D.	1,458,406	1,957,715	499,309
PDH	PD	BH	A deficit is projected due to lower Ambulance fees.	20,266,987	19,266,987	(1,000,000)
PDH	PD	DD	A surplus is projected due to lower gasoline prices.	4,073,072	3,344,072	729,000
PDH	PD	FA	A surplus is projected due to additional grant opportunities available to police department.	427,950	1,427,950	1,000,000
PDH	PD	TX	A surplus is projected due to additional revenue generated from E911 surcharge.	23,453,495	24,438,495	985,000
	PDH Total					(2,183,857)
GEN	AS	AA	A surplus is projected due to 17 vacant positions and one June retiree.	14,945,029	13,779,398	1,165,631
GEN	AS	BH	A deficit is projected due to fewer requests/applications performed by the department of Assessment.	250,000	180,000	(70,000)
GEN	AS	BI	A deficit is projected due to a vacancy in a capital project.	57,088	-	(57,088)
GEN	AS	SA	A deficit is projected due to a termination of STAR program and lower reimbursement from State Aid.	902,775	490,000	(412,775)
	AS Total					625,768
GEN	AT	BD	The projected surplus is due to increased collections on commercial penalties.	10,000	90,000	80,000
GEN	AT	BH	A deficit is projected due to lower than expected revenue from the AON collection contract.	985,000	720,000	(265,000)
	AT Total					(185,000)
GEN	BH	AA	A surplus is projected due to eight vacant positions and four June retirees.	7,010,005	6,230,845	779,160
GEN	BH	BH	A deficit is projected due to lower Medicaid reimbursement from New York State for vacant positions.	301,000	217,000	(84,000)
GEN	BH	BW	A deficit is projected due to reduced grant funds.	398,000	300,000	(98,000)
GEN	BH	DE	A surplus is due to a reduction attributed to contractual savings prompted by the Administration's Contingency Gap Closing Plan.	12,629,120	11,328,770	1,300,350
GEN	BH	SA	A deficit is projected due to lower reimbursement from New York State from vacancies.	8,150,000	8,000,000	(150,000)
	BH Total					1,747,510
GEN	BU	AA	A surplus is projected due to five full-time vacancies.	3,492,833	3,189,352	303,481
GEN	BU	AC	The Loss Portfolio Transfer of the Nassau County D-Pay claims became unviable when the economy made a down turn in late 2008. In addition, the NYS WCB initiated their "Rocket Docket" program that accelerates the issuance of WC awards.	8,382,979	9,438,692	(1,055,713)
GEN	BU	DE	A deficit is projected due to additional funding required for Manatt Contract. A board transfer was completed to fund this contract.	1,236,124	1,786,124	(550,000)
GEN	BU	OO	A surplus is due to savings in buildings' insurance for some properties not purchased as planned.	500,000	75,000	425,000
	BU Total					(877,232)
GEN	CA	AA	A surplus is projected due to vacant positions and the starting date of new hires.	2,826,129	2,357,620	468,509
	CA Total					468,509
GEN	CC	AA	The projected deficit is due to the ShOA retro payment.	126,789,302	129,050,061	(2,260,759)
GEN	CC	AC	The projected deficit is a result of the "loss portfolio" transfer being delayed. Also NYS WCB initiated their "rocket docket" program that has accelerated the issuances of WC awards.	1,945,268	3,973,799	(2,028,531)
GEN	CC	BG	The projected deficit is due to lower than expected salary chargeback.	630,000	530,000	(100,000)
GEN	CC	BH	The projected deficit is due to lower inmate phone call revenue.	2,610,000	2,560,000	(50,000)
GEN	CC	DD	The projected surplus is due to actively managing inventory and reduced expenditures.	3,880,400	3,680,400	200,000
GEN	CC	DE	The projected deficit is due to increased projected expense for NHCC.	21,379,457	22,379,457	(1,000,000)
GEN	CC	DF	The projected surplus is due to lower than expected water, light & power expenses. Lowering expense to 2008 actual.	645,450	545,450	100,000
GEN	CC	FA	The projected deficit is due to housing fewer Federal inmates than budgeted. Also Title IVD activity is lower than budget.	13,475,050	12,065,000	(1,410,050)
GEN	CC	SA	The projected deficit is due to the State budget revoking reimbursement of "state ready" inmates and parole violators. Also Title IVD activity is lower than budget.	1,100,000	450,000	(650,000)
	CC Total					(7,199,340)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES						
Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
GEN	CE	AA	A surplus is projected due to four full-time vacancies.	3,683,907	3,156,427	527,480
	CE Total					527,480
GEN	CF	AA	A surplus is projected due to two vacant positions and one June retiree.	3,097,554	2,866,982	230,573
	CF Total					230,573
GEN	CL	AA	A surplus is projected due to five vacancies.	6,340,481	5,976,616	363,865
GEN	CL	BH	A deficit is due to a decrease in the numbers of documents processed.	17,661,600	15,661,600	(2,000,000)
	CL Total					(1,636,135)
GEN	CO	AA	A surplus is projected due to 13 vacant positions and five anticipated retirees.	8,093,402	6,858,665	1,234,737
GEN	CO	BF	A deficit is projected due to the uncertainty of FICA refund.	500,000	200,000	(300,000)
	CO Total					934,737
GEN	CS	AA	A surplus is projected due to one full-time vacancy and some unfilled part-time and seasonal positions.	5,135,012	4,853,759	281,253
	CS Total					281,253
GEN	CT	AB	The projected surplus is due to a decrease in medical insurance.	2,111,364	1,911,058	200,306
GEN	CT	BG	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.	169,543	103,701	(65,842)
	CT Total					134,464
GEN	DS	HD	Lower than projected debt expenses are resulting in lower expense allocations to other funds.	272,621,310	268,542,484	4,078,826
	DS Total					4,078,826
GEN	FB	AB	The projected deficit is due to an increase in Social Security of \$419,000, an increase in pension cost of \$152,000, an increase in the MTA Mobility Tax of \$1.3 million, an increase in legal fund costs of \$524,000 and a \$14.4 million decrease in fringe	175,346,205	180,789,722	(5,443,517)
GEN	FB	BG	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.	3,027,311	2,507,485	(519,826)
GEN	FB	BW	\$11 M from the anticipated 2008 surplus did not materialize.	11,274,402	274,402	(11,000,000)
	FB Total					(16,963,343)
GEN	HE	AA	A surplus is projected due to 16 vacant positions and eight June retirees.	18,505,470	17,630,549	874,922
GEN	HE	BC	A deficit is projected due to lower revenue from permits during a downturn economy.	4,256,800	4,084,900	(171,900)
GEN	HE	BF	A surplus is projected due to the higher refund from vendor recoveries.	300,000	450,000	150,000
GEN	HE	BW	A deficit is projected due to no reimbursement for the indirect charges.	145,394	89,394	(56,000)
GEN	HE	DD	A deficit is projected due to an increase in lab medical supplies. There is a board transfer from salary to cover this shortfall.	1,580,200	1,680,200	(100,000)
GEN	HE	DE	A surplus is expected due to the Rescue Plan which will reduce HHS programs.	6,536,017	6,296,517	239,500
GEN	HE	SA	A deficit is projected due to lower reimbursement from New York State from vacancies and anticipated retirement.	98,204,440	97,864,440	(340,000)
	HE Total					596,522
GEN	HP	AA	A deficit is anticipated due to less staff turnover than expected.	340,426	390,426	(50,000)
	HP Total					(50,000)
GEN	HR	AA	A surplus is projected due to two vacancies.	794,577	672,352	122,225
	HR Total					122,225
GEN	IT	AA	A surplus is projected due to vacancies.	13,308,842	11,948,466	1,360,376
GEN	IT	BH	A surplus is projected due to a one time grant being received.	27,000	105,000	78,000
GEN	IT	BI	A deficit is projected due to a hiring freeze and delay in starting the ERP project.	3,781,305	2,700,000	(1,081,305)
GEN	IT	DD	A surplus is projected due to reduced purchasing.	727,243	577,243	150,000
	IT Total					507,071
GEN	LE	AA	A surplus is projected due to nine vacancies.	6,403,608	5,713,052	690,556
	LE Total					690,556
GEN	LR	AA	A surplus is projected due to a vacant position.	522,622	448,886	73,736
	LR Total					73,736
GEN	ME	AA	A surplus is projected due to vacancies, time of hiring and savings in costs associated with salary expenses.	5,355,779	5,175,851	179,928
GEN	ME	SA	A deficit is projected due to backcharges, included in budget which does not qualify for reimbursement.	2,668,907	1,995,000	(673,907)
	ME Total					(493,979)
GEN	MI	AA	Some of the savings has not been realized due to a delay in employees signing up for the 4-day workweek. Labor Negotiation savings, attrition savings and labor concession savings are reflected in the salary line.	(12,800,000)	(5,900,000)	(6,900,000)
GEN	MI	AB	The projected surplus is due to a decrease in medical insurance.	24,307,978	23,082,194	1,225,784
GEN	MI	BG	The projected deficit is due to a decrease in the Medicaid Part D reimbursement.	5,472,742	4,962,291	(510,451)
GEN	MI	GA	Local Government Assistance is reduced due to lower sales tax revenue.	62,393,799	56,882,026	5,511,773
GEN	MI	OO	A surplus is due to savings in contingency reserves.	32,533,614	29,616,731	2,916,883
GEN	MI	SA	A surplus is due to higher revenue received related to Indigent Defense Services...	2,610,973	2,670,293	59,320
	MI Total					2,303,309
GEN	PB	AA	A surplus is projected due to vacancies, time of hiring and savings in costs associated with salary expenses.	20,229,687	18,349,724	1,879,963
GEN	PB	SA	A deficit is projected due to current year reimbursements being lowered to 16 percent of qualifying expenses from 18 percent.	3,743,000	3,500,000	(243,000)
	PB Total					1,636,963
GEN	PK	AA	A surplus is projected due to nine full-time vacancies offset by deficit of \$432k in part-time and \$264k in Terminal Leave.	14,935,893	14,588,024	347,869
GEN	PK	BH	A deficit is projected as follows: reduction of \$306K from Aquatic Center; \$398k from Advertising and \$2M due to a downturn economy; offset by \$139k from the Tennis Bubbles and \$42k from Film.	25,710,550	23,214,235	(2,496,315)
	PK Total					(2,148,446)
GEN	PL	AA	A surplus is projected due to net vacancies and lower termination and longevity payouts.	1,800,433	1,711,945	88,488
GEN	PL	BH	The slow economy is affecting advertising of bus shelters and land revenues/subdivision applications.	1,360,000	1,109,150	(250,850)
GEN	PL	DE	A deficit is projected due to construction engineering contract by DPW for subdivision reviews.	173,650	233,650	(60,000)
GEN	PL	MM	A surplus is projected due to lower CPI index than planned.	48,565,563	47,865,563	700,000
	PL Total					477,638

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



EXPLANATION OF VARIANCES						
Fund	Dept	Object	Variance Explanation	2009 Adopted Budget	Projections	Variance
GEN	PW	AA	A surplus is projected due to 30 full-time vacancies.	49,416,034	46,522,517	2,893,517
GEN	PW	AC	The Loss Portfolio Transfer of the Nassau County D-Pay claims became unviable when the economy made a down turn in late 2008. In addition, the NYS WCB initiated their "Rocket Docket" program that accelerates the issuance of WC awards.	1,139,080	1,388,843	(249,763)
GEN	PW	BC	A surplus is due to road openings and inspections' revenues from prior years.	190,000	264,863	74,863
GEN	PW	BI	A deficit is due to early retirements of employees who work on capital projects.	5,155,443	4,155,443	(1,000,000)
GEN	PW	DD	A surplus is expected due to a decrease in gasoline prices.	7,896,489	7,296,489	600,000
GEN	PW	DE	A surplus is projected due to the utilization of capital funds for Traffic Computer Maintenance Contract.	8,660,894	8,225,894	435,000
GEN	PW	DF	A surplus is expected due to a decrease in fuel prices.	31,072,200	28,181,700	2,890,500
GEN	PW	FA	A deficit is projected due to reimbursement related to Traffic Computer Maintenance Contract transferred to be part of a capital project.	580,000	-	(580,000)
	PW Total					5,064,117
GEN	RE	OO	District Court in Great Neck vacated in January 2009.	14,416,963	14,016,963	400,000
	RE Total					400,000
GEN	RM	DD	A surplus is projected due to capitalization of equipment.	189,000	99,000	90,000
	RM Total					90,000
GEN	RS	BF	A surplus is projected due to additional disencumbrances	12,000,000	13,050,000	1,050,000
	RS Total					1,050,000
GEN	RV	BH	The deficit is due to a decrease in the contacted revenue.	870,000	620,000	(250,000)
GEN	RV	BS	The projected deficit is due to a decrease in handle.	1,990,000	-	(1,990,000)
GEN	RV	TA	The projected deficit recognized current sales tax growth.	974,155,439	904,340,782	(69,814,657)
GEN	RV	TB	The projected deficit recognized current sales tax growth.	63,623,274	58,018,081	(5,605,193)
GEN	RV	TO	The projected deficit is due to a decrease in wagering subject to the 5% surcharge.	6,300,000	5,400,000	(900,000)
	RV Total					(78,559,850)
GEN	SC	AA	A surplus is anticipated due to four full-time and two part-time vacant positions.	2,770,569	2,535,363	235,206
GEN	SC	DE	A surplus is anticipated due to New York State budget reductions and due to a Rescue Plan which will limit HHS programs.	15,821,548	14,639,548	1,182,000
	SC Total					1,417,206
GEN	SS	AA	A surplus is anticipated due to 27 full-time and 26 part-time vacant positions and 12 retirements, offset by additional overtime.	56,157,148	54,157,148	2,000,000
	SS	BF	A surplus is projected due to the prior years' disencumbrances.	-	332,226	332,226
	SS	DE	A surplus is expected due to the Rescue Plan which will reduce HHS programs.	14,932,632	14,666,382	266,250
GEN	SS	FA	A surplus is projected due to additional Federal Medical Assistance Percentages (FMAP) revenue, Child Care Block Grant (ARRA funds) and higher caseloads, partially offset by less reimbursement due to lower salary expenses.	97,208,721	143,166,156	45,957,435
GEN	SS	SA	A deficit is projected due to \$2 million less State Aid, offset by reimbursement from higher caseloads.	78,417,466	77,200,440	(1,217,026)
GEN	SS	SS	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.	53,800,000	58,311,000	(4,511,000)
	SS	TT	A surplus is expected due to the Rescue Plan which will cut HHS programs and daycare salary enhancement.	49,700,000	48,700,000	1,000,000
GEN	SS	WW	A deficit is projected due to higher than anticipated TANF and Safety Net caseloads.	54,380,000	55,355,000	(975,000)
	SS Total					42,852,884
GEN	TR	BA	A surplus is projected due to higher volume of delinquent taxes.	22,500,000	25,500,000	3,000,000
GEN	TR	BE	A deficit is projected due to a lower short term interest rate in 2009.	16,000,000	8,000,000	(8,000,000)
GEN	TR	DD	A deficit is projected due to an expense in check production stock. A board transfer from Assessment was covered the shortfall.	180,050	240,050	(60,000)
	TR Total					(5,060,000)
GEN	TV	AA	A surplus is projected due to vacancy positions and cost associated with salary expenses.	2,933,119	2,811,824	121,295
GEN	TV	BD	A surplus is projected due to the implementation of Red Light Camera initiative.	22,776,435	25,400,000	2,623,565
GEN	TV	DE	A deficit is projected due to costs associated with the implementation of the Red Light Camera initiative to be offset by revenue.	1,626,400	2,501,800	(875,400)
	TV Total					1,869,460
GEN	YB	BF	The surplus is due to the Wal-Mart settlement.	-	1,200,437	1,200,437
GEN	YB	DE	A surplus is expected due to the Rescue Plan which will reduce HHS programs.	7,988,196	5,638,196	2,350,000
	YB Total					3,550,437
	GEN Total					(41,442,082)
SSW	SSW	AA	A surplus is projected due to 57 full-time vacancies.	23,451,834	21,000,000	3,265,017
SSW	SSW	AB	The projected surplus is due to a decrease in medical insurance costs of \$1.1 million and a decrease in Social Security of \$199,000, offset by an the MTA Mobility Tax of \$57,000.	10,707,199	500,000	1,219,741
	SSW Total					4,484,758
	Grand Total					(31,324,109)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT	AATAK-TERMINAL LEAVE				
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF					
	FC-FIRE COMMISSION	170,526	131,938	434,870	(264,344)
FCF Total		170,526	131,938	434,870	(264,344)
GEN					
	AC-DEPARTMENT OF INVESTIGATIONS	11,000	6,570	6,570	4,430
	AR-ASSESSMENT REVIEW COMMISSION	37,540	82,153	82,153	(44,613)
	AS-ASSESSMENT DEPARTMENT	53,828	66,151	66,150	(12,322)
	AT-COUNTY ATTORNEY	191,427	138,173	190,817	610
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	135,382	141,105	141,105	(5,723)
	BU-OFFICE OF MANAGEMENT AND BUDGET	73,044	69,086	73,044	-
	CA-OFFICE OF CONSUMER AFFAIRS	35,778	65,698	35,778	-
	CC-NC SHERIFF/CORRECTIONAL CENTER	1,050,344	1,363,752	1,383,693	(333,349)
	CE-COUNTY EXECUTIVE	250,000	212,156	250,000	-
	CF-OFFICE OF CONSTITUENT AFFAIRS	51,001	50,814	50,814	187
	CL-COUNTY CLERK	123,214	68,242	123,214	-
	CO-COUNTY COMPTROLLER	192,570	199,722	199,722	(7,152)
	CS-CIVIL SERVICE	250,318	243,682	250,318	-
	DA-DISTRICT ATTORNEY	991,810	986,022	991,810	-
	EL-BOARD OF ELECTIONS	97,750	163,176	163,176	(65,426)
	EM-EMERGENCY MANAGEMENT	26,760	26,868	26,868	(108)
	HE-HEALTH DEPARTMENT	597,506	471,402	468,033	129,473
	HI-HOUSING & INTERGOVERNMENTAL AFFAIRS	17,000	18,360	18,360	(1,360)
	HR-COMMISSION ON HUMAN RIGHTS	-	1,150	-	-
	IT-INFORMATION TECHNOLOGY	127,597	108,718	107,597	20,000
	LE-COUNTY LEGISLATURE	87,700	49,763	87,700	-
	LR-OFFICE OF LABOR RELATIONS	15,805	2,069	2,069	13,736
	MA-OFFICE OF MINORITY AFFAIRS	-	7,567	7,567	(7,567)
	ME-MEDICAL EXAMINER	138,652	153,211	153,211	(14,559)
	MI-MISCELLANEOUS	2,100,000	-	2,100,000	-
	PA-PUBLIC ADMINISTRATOR	13,186	13,237	13,237	(51)
	PB-PROBATION	1,147,866	1,000,308	1,086,974	60,892
	PE-DEPARTMENT OF HUMAN RESOURCES	3,500	3,227	3,500	-
	PK-PARKS, RECREATION AND MUSEUMS	283,000	533,508	547,008	(264,008)
	PL-PLANNING	43,150	20,604	20,603	22,547
	PR-PURCHASING DEPARTMENT	8,550	8,303	8,550	-
	PW-PUBLIC WORKS DEPARTMENT	1,047,229	869,432	1,047,229	-
	RE-OFFICE OF REAL ESTATE SERVICES	25,874	21,514	25,874	-
	RM-RECORDS MANAGEMENT	5,000	-	5,000	-
	SC-SENIOR CITIZENS AFFAIRS	59,074	92,975	92,975	(33,901)
	SS-SOCIAL SERVICES	447,437	649,335	649,132	(201,695)
	TR-COUNTY TREASURER	47,245	43,079	43,078	4,167
	VS-VETERANS SERVICES AGENCY	10,348	10,938	10,938	(590)
	YB-NASSAU COUNTY YOUTH BOARD	13,770	21,279	21,300	(7,530)
	EXPECTED ADDITIONAL GENERAL FUND	-	-	11,806,286	(11,806,286)
GEN Total		9,811,255	7,983,350	22,361,453	(12,550,198)
PDD					
	PD-POLICE DISTRICT	11,000,000	4,877,319	23,628,063	(12,628,063)
PDD Total		11,000,000	4,877,319	23,628,063	(12,628,063)
PDH					
	PD-POLICE HEADQUARTERS	13,500,000	8,341,621	28,998,078	(15,498,078)
PDH Total		13,500,000	8,341,621	28,998,078	(15,498,078)
Grand Total		34,481,781	21,334,226	75,422,464	(40,940,683)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT	AAZY8-OVERTIME				
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF					
	FC-FIRE COMMISSION	1,210,000	684,103	1,716,000	(506,000)
FCF Total		1,210,000	684,103	1,716,000	(506,000)
GEN					
	AR-ASSESSMENT REVIEW COMMISSION	210,000	23,387	210,000	-
	AS-ASSESSMENT DEPARTMENT	69,625	22,387	69,625	-
	AT-COUNTY ATTORNEY	-	-	-	-
	BH-DEPT OF MH, CHEM DEPEND & DISABLE SVCS	7,000	2,073	7,000	-
	CA-OFFICE OF CONSUMER AFFAIRS	130,000	32,812	130,000	-
	CC-NC SHERIFF/CORRECTIONAL CENTER	16,560,000	7,601,338	16,674,605	(114,605)
	CF-OFFICE OF CONSTITUENT AFFAIRS	45,000	-	45,000	-
	CL-COUNTY CLERK	125,000	1,200	125,000	-
	CO-COUNTY COMPTROLLER	15,000	1,271	15,000	-
	CS-CIVIL SERVICE	24,087	(2,000)	24,087	-
	DA-DISTRICT ATTORNEY	300,000	221,545	300,000	-
	EL-BOARD OF ELECTIONS	40,000	-	40,000	-
	EM-EMERGENCY MANAGEMENT	-	-	-	-
	HE-HEALTH DEPARTMENT	217,000	77,471	217,000	-
	HR-COMMISSION ON HUMAN RIGHTS	-	108	-	-
	IT-INFORMATION TECHNOLOGY	108,712	11,222	69,907	38,805
	ME-MEDICAL EXAMINER	39,000	1,044	39,000	-
	PA-PUBLIC ADMINISTRATOR	9,013	500	4,513	4,500
	PB-PROBATION	225,000	45,248	225,000	-
	PE-DEPARTMENT OF HUMAN RESOURCES	-	-	-	-
	PK-PARKS, RECREATION AND MUSEUMS	246,750	33,768	233,585	13,165
	PL-PLANNING	15,015	2,126	15,015	-
	PR-PURCHASING DEPARTMENT	2,000	-	2,000	-
	PW-PUBLIC WORKS DEPARTMENT	1,266,084	616,492	1,266,084	-
	RE-OFFICE OF REAL ESTATE SERVICES	34,272	7,958	34,272	-
	RM-RECORDS MANAGEMENT	5,000	802	5,000	-
	SC-SENIOR CITIZENS AFFAIRS	1,000	-	1,000	-
	SS-SOCIAL SERVICES	1,557,425	420,591	1,857,425	(300,000)
	TR-COUNTY TREASURER	20,000	1,011	20,000	-
	TV-TRAFFIC & PARKING VIOLATIONS AGENCY	180,000	50,110	180,000	-
	YB-NASSAU COUNTY YOUTH BOARD	3,260	-	3,260	-
GEN Total		21,455,243	9,172,463	21,813,378	(358,135)
PDD					
	PD-POLICE DISTRICT	15,232,384	4,516,309	15,232,384	-
PDD Total		15,232,384	4,516,309	15,232,384	-
PDH					
	PD-POLICE HEADQUARTERS	16,730,532	6,218,922	16,730,532	-
PDH Total		16,730,532	6,218,922	16,730,532	-
Grand Total		54,628,159	20,591,796	55,492,294	(864,135)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



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

SUBJECT | AB08F-NYS POLICE RETIREMENT

FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
PDD					
	FB-FRINGE BENEFIT	31,536,221	31,602,193	31,602,946	(66,725)
PDD Total		31,536,221	31,602,193	31,602,946	(66,725)
PDH					
	FB-FRINGE BENEFIT	23,811,001	23,740,771	23,740,771	70,230
PDH Total		23,811,001	23,740,771	23,740,771	70,230
Grand Total		55,347,222	55,342,964	55,343,717	3,505

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT		AB11F-STATE RET SYSTEMS			
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF					
	FB-FRINGE BENEFIT	818,424	819,303	819,303	(879)
FCF Total		818,424	819,303	819,303	(879)
GEN					
	FB-FRINGE BENEFIT	34,250,976	34,405,985	34,403,213	(152,237)
GEN Total		34,250,976	34,405,985	34,403,213	(152,237)
PDD					
	FB-FRINGE BENEFIT	1,210,132	1,213,164	1,213,164	(3,032)
PDD Total		1,210,132	1,213,164	1,213,164	(3,032)
PDH					
	FB-FRINGE BENEFIT	4,422,645	4,441,279	4,441,279	(18,634)
PDH Total		4,422,645	4,441,279	4,441,279	(18,634)
Grand Total		40,702,177	40,879,731	40,876,959	(174,782)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT		AB14F-HEALTH INSURANCE			
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF					
	FB-FRINGE BENEFIT	1,525,632	700,616	1,424,102	101,530
FCF Total		1,525,632	700,616	1,424,102	101,530
GEN					
	CT-COURTS	173,056	79,674	159,174	13,882
	FB-FRINGE BENEFIT	71,914,672	31,870,663	63,596,767	8,317,905
	MI-MISCELLANEOUS	-	359	359	(359)
GEN Total		72,087,728	31,950,696	63,756,300	8,331,428
PDD					
	FB-FRINGE BENEFIT	31,084,028	14,437,530	28,697,202	2,386,826
PDD Total		31,084,028	14,437,530	28,697,202	2,386,826
PDH					
	FB-FRINGE BENEFIT	22,240,211	10,262,079	20,378,277	1,861,934
PDH Total		22,240,211	10,262,079	20,378,277	1,861,934
Grand Total		126,937,599	57,350,921	114,255,881	12,681,718

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBJECT AB75F-HEALTH INSURANCE FOR RETIREES					
FUND	DEPARTMENT	2009 Adopted Budget	Current Obligation	Projections	Variance
FCF					
	FB-FRINGE BENEFIT	426,227	216,934	433,871	(7,644)
FCF Total		426,227	216,934	433,871	(7,644)
GEN					
	CT-COURTS	1,579,383	722,600	1,423,466	155,917
	FB-FRINGE BENEFIT	39,123,366	18,335,162	36,506,936	2,616,430
	MI-MISCELLANEOUS	18,608,685	5,457,596	17,616,062	992,623
GEN Total		59,311,434	24,515,358	55,546,464	3,764,970
PDD					
	FB-FRINGE BENEFIT	21,276,956	10,026,147	20,030,121	1,246,835
PDD Total		21,276,956	10,026,147	20,030,121	1,246,835
PDH					
	FB-FRINGE BENEFIT	28,870,712	13,500,313	27,617,258	1,253,454
PDH Total		28,870,712	13,500,313	27,617,258	1,253,454
Grand Total		109,885,329	48,258,752	103,627,714	6,257,615

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



**SMART GOVERNMENT
INITIATIVES**

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



The Fiscal 2009 Budget and Multi-Year Plan are founded on the assumption that the County implements and monitors numerous Smart Government Initiatives. The First Quarter Report provides an update on the status of these initiatives, sorted by vertical. A total of three initiatives are expected to yield \$10.3 million in savings this year.

MANAGEMENT, BUDGET & FINANCE

The Automated Time and Leave project (INTIME) has been deployed to 37 full agencies and partially rolled-out to 2 more (out of 42 agencies) for a total of almost 4300 employees or 40 percent of the County workforce. Direct savings are being measured by quarter for the agencies that have been implemented. Savings are being realized by a reduction in payroll input errors and overtime, time savings associated with employees/supervisors entering time via electronic slips, and the management and redeployment of staff. It also provides information to support planning, tracking and analyzing time and attendance data allowing the County a better tool to address labor resources.

2009 Smart Government Initiatives

Vertical	Department	Initiative	FY09	FY10	FY11	FY12
Management, Budget & Finance	Information Technology	Automated Time & Leave	\$1,900,000	\$2,400,000	\$2,400,000	\$2,400,000
	Miscellaneous	Risk Management	\$7,725,000	\$8,400,000	\$8,450,000	\$8,450,000
	OMB	Grants Funds Reimbursement	\$717,165	\$717,165	\$717,165	\$717,165
Total			\$10,342,165	\$11,517,165	\$11,567,165	\$11,567,165

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2009

(Values reflect total savings in each year)

Initiative: Automated Time and Leave System
Source: May 2003 MYP Update
Owner: Robert Checca
Department: Information Technology
Vertical: Management, Budget and Finance

Projection	FY09	FY10	FY11	FY12
Original	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000
Revised	\$1,900,000	\$2,400,000	\$2,400,000	\$2,400,000

Description:

The County implemented the first phase roll out of the automated time and leave system in 4th Quarter, 2008. This system is particularly important given that there are more than 240 employees in the County who devote at least part of their workday to time and leave-related functions. The system is expected to greatly reduce payroll errors and will support planning, tracking and analyzing time and attendance data thereby allow the County to collect, analyze and distribute critical labor data resulting in improved use of labor resources at a reduced cost.

Implementation:

The County will phase in such a project over several years. Once the system is fully implemented various roles and responsibilities and scope of work for individuals will be evaluated. It is expected that consolidation of functions will immediately follow.

Milestone	Original Date	Revised Date	Date Achieved
Planning	08/31/03	06/04/05	11/15/05
Discovery	07/05/06	05/12/06	08/30/06
Design and Approval	12/25/05	05/31/07	05/31/07
Initial Implementation	06/30/06	12/12/08	12/5/2008

Fiscal Impact Methodology

Consultants with relevant topical experience feel that the establishment of an automated time and leave system in Nassau would save \$1.7 to \$2.4 million annually. The majority of this amount is based on reducing payroll error rates and the remaining savings derives from various efficiencies, including: reduced payroll staffing dedicated to the current manual process, reduced payroll processing time (reduction is administrative staffing support), reduced unauthorized leave time, improved labor reporting, reduced payroll inflation (reduced hours paid due to the inaccuracy of an honor system), elimination of timesheets, reducing production, storage and retrieval costs.

2009 Budget Savings:

FY09	Q1	Q2	Q3	Q4	Total
Original Projection	\$1,700,000	\$0	\$0	\$0	\$1,700,000
Revised Projection	\$200,000	\$400,000	\$600,000	\$700,000	\$1,900,000
Actual Savings	\$200,000	\$0	\$0	\$0	\$200,000

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2009

(Values reflect total savings in each years)

Initiative: Risk Management
Source: 2008-2011 Multi Year Plan
Owner: John Brooks
Department: Office of Management & Budget
Vertical: Management Budget and Finance

Projection	FY09	FY10	FY11	FY12
Original	\$522,800	\$522,800	\$522,800	
Revised	\$7,725,000	\$8,400,000	\$8,450,000	\$8,450,000

Description:

The County established a risk management unit committed to providing the highest quality of customer service in managing the County's risks and exposures. The County has a statutory responsibility to provide workers' compensation benefits, including medical treatment and loss of wages due to related disability to employees who sustain occupational injuries and illnesses. Risk Management is charged with effectively fulfilling this responsibility. Risk Management manages countywide commercial insurance and self-insurance programs. Nassau County provides a wide range of services to its employees and citizens, which in turn create potential risks and exposures to the County. Some of these risks include injuries involving County employees or damage to County property, injuries to citizens or damage to citizen property, automobile accidents, incidents arising from police activity, the actions of public officials, and the operation and maintenance of sewage and storm management systems. Risk Management staff members work effectively and efficiently to mitigate losses and manage financial liabilities so as to reduce the County's *Total Cost of Risk*.

Implementation:

The procurement of an RMIS system is progressing. The contract is being negotiated by legal counsel. RMIS will give Risk Management the tool to manage Workers' Compensation cases more effectively. A new subrogation recovery program is being launched to recover the costs of damages to County property. Risk Management, the County Attorney and the TPA is proceeding with the negotiations of additional Lump Sum Settlements to offset the lack of the Loss Portfolio Transfer. Risk Management and the County Attorney working with other departments has revised the subrogation process to increase recoveries on losses. As part of the development of the Risk Management Policy and Procedures Manual, a total of ten major park inspections will be completed by the end of the second quarter. Subrogation recoveries are behind plan as a result of delays with the issuing the refund checks.

Milestone	Original Date	Revised Date	Date Achieved
Subrogation Contract	Dec-07	Jun-08	May-08
Form Safety Committee	Dec-07	Aug '09	
Create Risk Management website	Apr-08	Apr-08	Mar-08
Workers' Comp Procedure Manual	Dec-08	Jun-08	Jun-08
Engage in Insurance Program with Nassau Community College	Dec-07	TBD	This program will not take place
Create Parks Risk Mgmt Policy & Procedures Manual	Dec-07	TBD	Risk Mgt is performing park inspections as first step
Loss Allocation Program	Mar-08	May-08	Pending RMIS going live.

Fiscal Impact Methodology

The savings are a combination of subrogation recoveries and loss cost avoidance. The County has revised the procedures to improve recoveries on loss for workers compensation, motor vehicle accidents and other property loss. As part of the management of the workers' compensation program the County has introduced programs to avoid loss costs. The lost cost savings are tracked by categories including medical bill reviews, lump sum settlements, medical treatment savings, stipulation agreements, third party credits, drug programs savings and legal decisions. The projected savings are included in the annual budgets.

2009 Budget Savings:

FY09	Q1	Q2	Q3	Q4	Total
Subrogation	\$550,000	\$550,000	\$575,000	\$550,000	\$2,225,000
Loss Cost Avoidance	\$1,375,000	\$1,375,000	\$1,375,000	\$1,375,000	\$5,500,000
Total Savings	\$1,925,000	\$1,925,000	\$1,950,000	\$1,925,000	\$7,725,000
Act. Subrogation	\$389,916	\$52,157			\$442,073
Act Loss Cost Avoid	\$2,095,231	\$2,831,333			\$4,926,564
Actual Savings	\$2,485,147	\$2,883,490			\$5,368,637

Key Performance Indicators:

Claims volume reduction workers' comp

FY09	Q1	Q2	Q3	Q4	Total
Original Projection	289	256	269	245	1,059
Revised Projection	271	241	255	230	997
Actual *	244				244

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



MANAGEMENT, BUDGET & FINANCE

2009 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2009

(Values reflect total savings in each year)

Initiative: Grant Funds Reimbursement
Source: 2006-09 MYP
Owner: John O'Neill
Department: OMB
Vertical: Management, Budget & Finance

Projection	FY09	FY10	FY11	FY12
Original	\$500,000	\$500,000	\$500,000	\$500,000
Revised	\$717,165	\$717,165	\$717,165	\$717,165

Description:

This initiative captures the value of unreimbursed indirect, direct and fringe costs, as the County has not maximized reimbursable costs in the past. Nassau County is improving the management of its grant fund by providing more transparency to the process. Implementation of Grants Reform has begun by improving the processing of new grants and renewals; monitoring the budget submittals for all supplemental appropriations with respect to indirect costs that are reimbursable by certain grants and improving the administrative data for each grant. Departments continue to reconcile grants for past years, which improves its monitoring for fiscal and performance compliance and the efficiency with which grants are processed.

Implementation:

The Grants Management unit of OMB in conjunction with Comptrollers is working to develop consistent policies and procedures for all grant related processes, including training on improved tracking and financial reporting. Beginning in 2006, OMB developed and published a Grants Plan for all grants. This useful guide is frequently used in conjunction with the processing of supplemental appropriations to ensure budgeting of indirect and fringe costs. An on-going task is the reconciliation of back years for all grants.

Milestone	Original Date	Revised Date	Date Achieved
Develop Grants Plan for 2007	Sep-06	Oct-06	Oct-06
Develop a Grants Policy & Procedures Manual	Oct-07	Apr-07	Apr-07
Recognize 2007 revenue	Jan-08	Jan-08	Jan-08

Fiscal Impact Methodology

The value of all grant appropriations is approximately \$100 million. The Adopted FY 2009 Budget assumes approximately \$1,300,000 of interfund revenue from indirect cost reimbursement, the same as the Adopted FY 2008 Budget. This amount comes from the inventory of grant budgets submitted for the 2009 Grants Plan. In order to record interfund revenue, actual activity needs to be recorded. This area continues to be improved, with the largest reimbursement recorded in the last half of the year.

2009 Budget Savings

FY09	Q1	Q2	Q3	Q4	Total
Original Projection	\$7,294	\$35,931	\$287,121	\$386,819	\$717,165
Revised Projection	\$9,113	\$34,008	\$287,121	\$386,923	\$717,165
Actual Savings	\$9,113	\$34,088			\$43,201

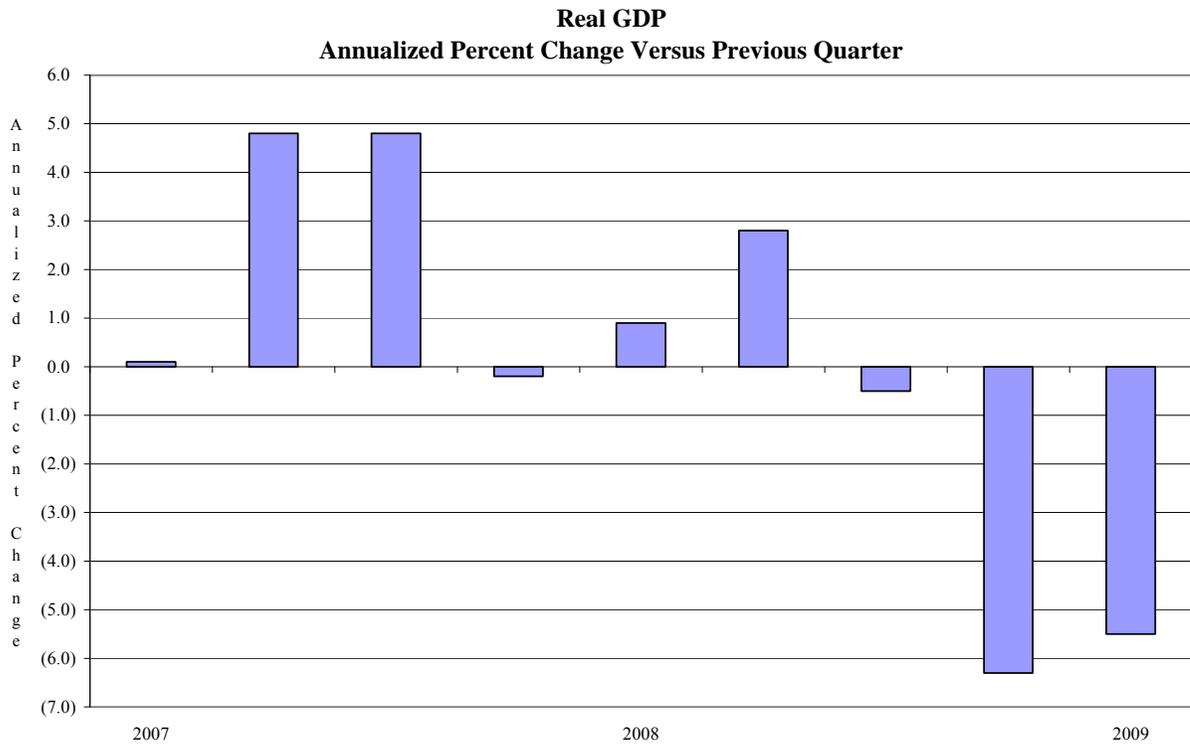
ECONOMIC ACTIVITY REPORT



National Economy

The final estimate for the real Gross Domestic Product during the first quarter showed that it fell at a steep 5.5 percent annualized pace. That reflects a slower drop versus the 6.3 percent annualized falloff during the previous quarter. The previous estimate for the GDP during the first quarter showed that it fell at a slightly steeper 5.7 percent annualized rate.

- The falloff for the real GDP during the first quarter was due a sharp downturn for both exports, and a steep decrease in gross private domestic investment spending, particularly for equipment and software as well as private inventory investment, and nonresidential and investment spending. Some of the decreases were offset by a modest rise in purchases by consumers, particularly for durable goods and a falloff for imports which are a subtraction from the GDP. Government spending fell modestly during the first quarter at both the federal and state and local level.
- The smaller decrease for the real GDP during the first quarter versus the fourth quarter reflected a rise for personal consumer spending and a steeper decrease for imports that were somewhat offset by a larger falloff in spending for nonresidential buildings and private inventories.



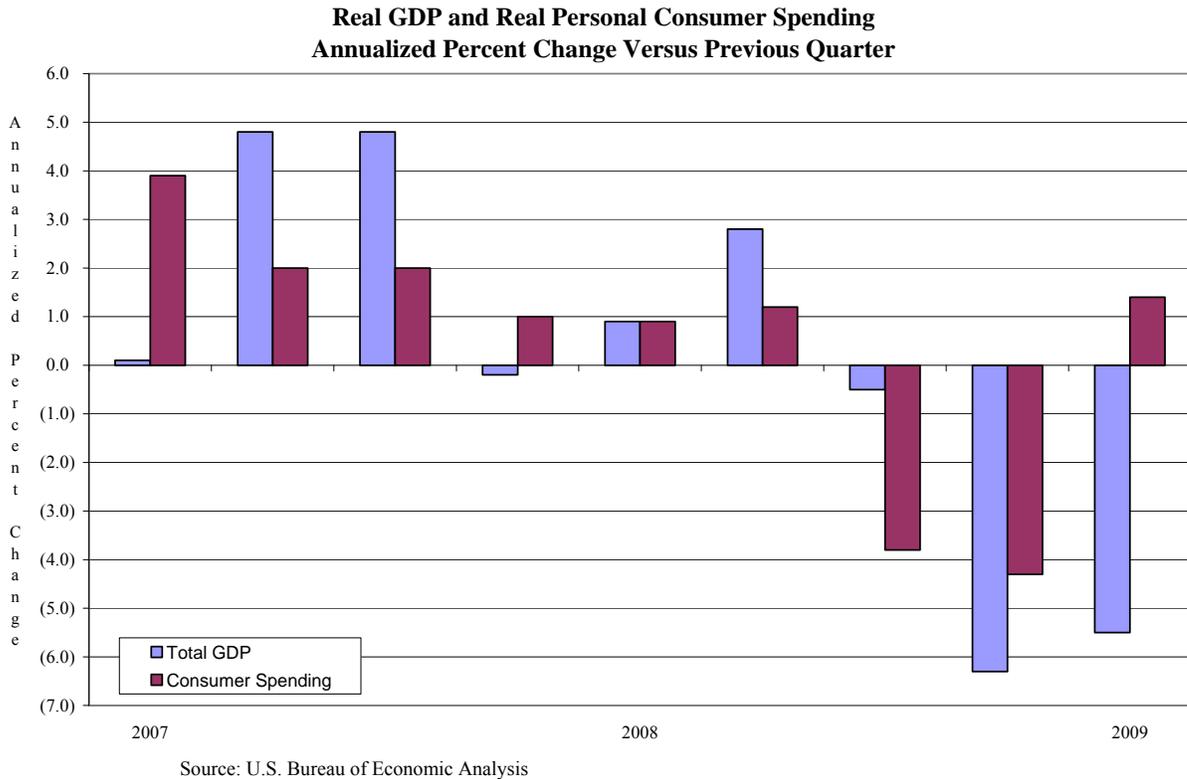
Source: U.S. Bureau of Economic Analysis

Consumer Spending

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



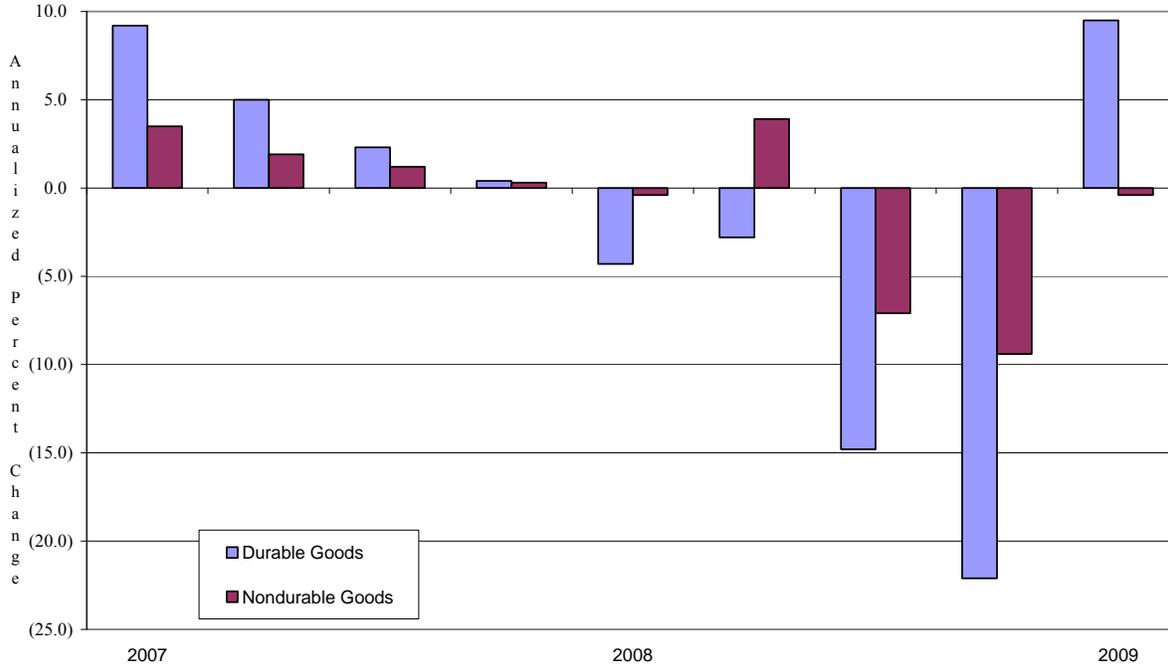
Following two quarters with steep decreases, real consumer spending rose at a modest pace during the first quarter spurred by a strong gain for durable goods purchases. Real consumer spending rose at a 1.4 percent annualized pace following annualized decreases of 4.3 percent and 3.8 percent during the two previous quarters.



- The modest rise for durable goods spending largely the result of a steep rise for in spending durable goods which rose at a 9.5 percent annualized pace during the first quarter following sharp downturns during the previous two quarters. Much of the gain was the result of a 19.1 percent rise for motor vehicles and parts during the first quarter. Spending for furniture and household equipment rose at a more modest pace following more tepid decreases during the two previous quarters.
- Spending for nondurable goods fell at 0.4 percent annualized pace during the first quarter, following steeper 9.4 percent and 7.1 percent annualized decreases during the final two quarters of 2008. Spending for food fell for the third consecutive quarter but at a more modest pace than the previous two quarters that matched the trend for clothing and shoes. However, the gain for gasoline and other energy goods moderated somewhat during the first quarter as spending for both gasoline and oil, fuel oil and coal rose at a slower pace.



**Real Consumer Spending for Durable and Nondurable Goods
Annualized Percent Change Versus Previous Quarter**



Source: U.S. Bureau of Economic Analysis

- The less volatile area for consumer spending, namely services, rose at a slower pace during the first quarter following a stronger rise during the previous quarter. Housing services fell minimally and transportation fell at a somewhat more modest pace. Recreation purchases rose modestly largely offsetting the previous period’s falloff.

Investment Spending

Spurred by a sharp shedding for private inventories, the nation’s real gross private fixed investment fell at a sharp 49.8 percent pace on an annualized basis during the first quarter. That comes following the already steep 23.0 percent annualized decrease during the fourth quarter that more than offset 0.4 percent annualized gain during the third quarter. Both the residential and non-residential sectors fell sharply during the first quarter.

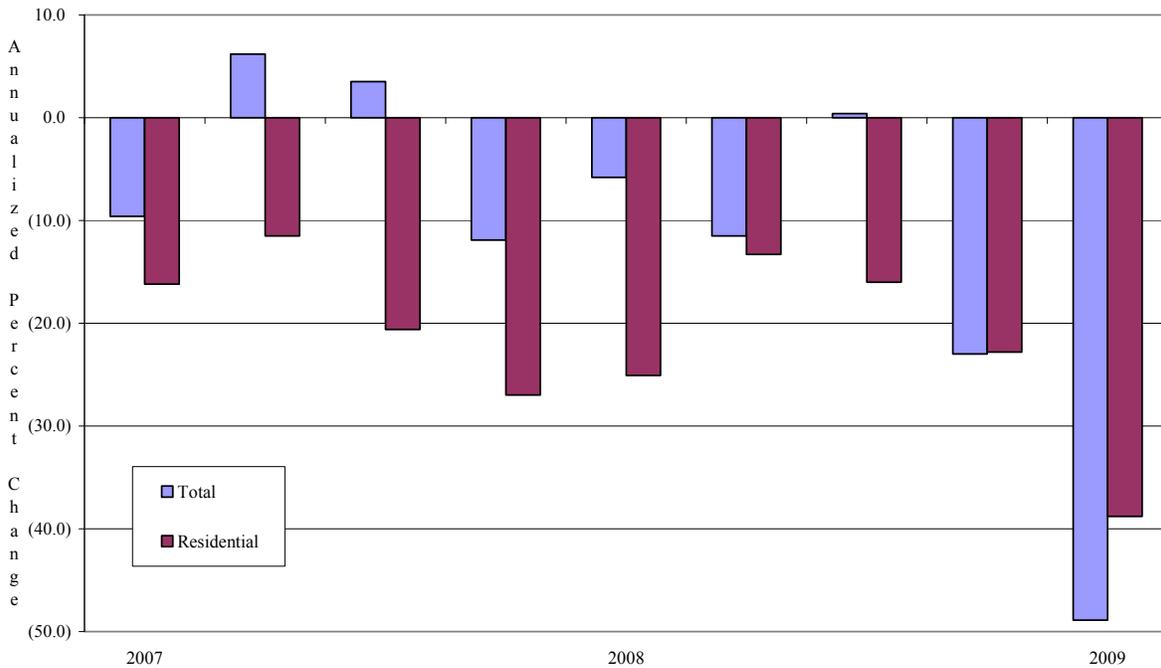
- The nonresidential sector saw steep decreases for both structures and equipment and software during the quarter. Steep downturns were posted for nearly all areas of structures purchases including commercial and health care, power and communication and the mining area. Some of the decrease was offset by a strong gain for the manufacturing sector where spending continues to rise steadily.
- Purchases for equipment and software fell at a 33.7 percent annualized pace during the first quarter following the steep 28.1 percent annualized drop during the fourth quarter. All



sectors fell during the first quarter with particularly steep decreases for transportation equipment, as well as industrial equipment and to a lesser extent software and computers and peripheral equipment.

- For the nonresidential area, spending fell at a 38.8 percent annualized pace during the first quarter a far steeper decrease than the 22.8 percent and 16.0 percent annualized decreases during the two previous quarters. Spending for structures fell at a 39.4 percent annualized pace largely due to a sharp falloff for the single family area and a lesser decrease for multifamily units.
- Spending for equipment fell at an 8.1 percent annualized pace about half the drop during the two previous quarters.

**Real Total And Residential Investment Spending
Annualized Percent Change Versus Previous Quarter**



Source: Bureau of Economic Analysis

- With generally slowing demand, the nation’s private sector shed a steep amount of inventory during the first quarter posting a decrease of \$87 billion on a seasonally adjusted annualized basis. That pace of decrease that was about triple each of the previous two quarters. The sharp falloff was largely felt in the retail trade and wholesale trade areas likely reflecting the downturn in consumer spending during the two previous quarters. The retail trade sector shed nearly \$47 billion of inventory during the first quarter much of it by motor vehicles and parts dealers. Lesser amounts were cut by general merchandise stores but food and beverage stores added a small amount to its holdings. Wholesale trade firms decreased their holdings by \$40.6 billion with a sharp falloff for the durable goods area more than offsetting a modest rise by nondurable



goods wholesalers. The manufacturing sector posted a modest decrease nearly all in the durable goods area. Farms saw a modest rise continuing the pattern of recent quarters while mining posted a small gain following a steady decrease during 2008.

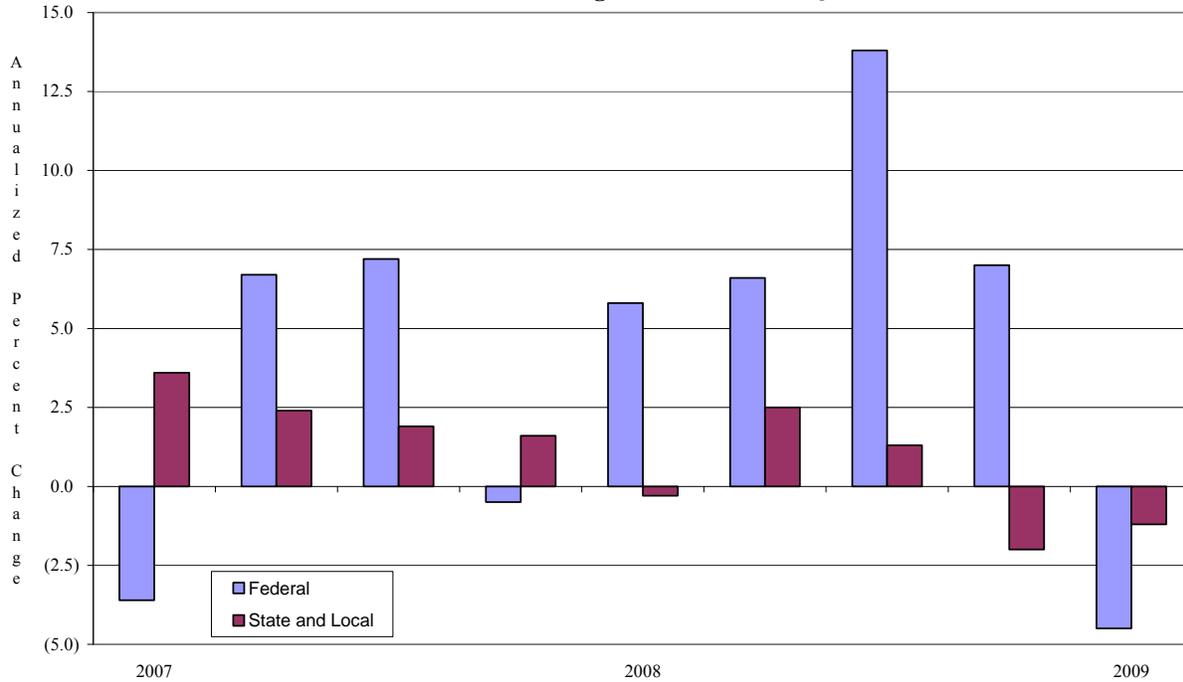
Government Sector

Following a modest rise during the fourth quarter, spending by the government sector fell during the first quarter due to decreases at both the federal and state levels. Spending fell at a 3.1 percent annualized pace during the first quarter following a 1.3 percent annualized gain during the fourth quarter and a strong 5.8 percent gain during the third quarter on an annualized basis.

- Federal government spending decreased at a 4.5 percent annualized pace during the fourth quarter following gains of 7.0 percent and 13.8 percent during the two previous quarters. The decrease was the largely due to a decrease in national defense purchases. Gross investment purchases fell sharply the result of a decrease in spending for equipment and software. General consumption spending fell at a modest pace. That sharp falloff for defense more than offset a very modest 0.6 percent gain for the non-defense area. Gross investment purchases fell sharply similarly due to a steep drop for purchases in the equipment and software area. However, a modest rise for consumption expenditures more than offset the decrease in investment purchases.
- A sharp falloff for investment spending and a lesser decrease for general consumption expenditures caused spending for state and local government to decrease for the second consecutive quarter. Spending was off a modest 2.2 percent on an annualized basis during the fourth quarter generally in line with the decrease of 3.0 percent during the fourth quarter which followed a modest 1.3 percent gain during the third quarter.



**Real Federal Versus State and Local Government Spending
Annualized Percent Change Versus Previous Quarter**



Source: U.S. Bureau of Economic Analysis

Net Exports

The foreign trade area, which had been a sector of strength of the national economy during 2008 slipped sharply during the fourth quarter and fell further during the first quarter probably due to the economic slump that was generally being felt by nation’s major trading partners. Real exports which rose modestly earlier during 2008 fell at a 23.6 percent annualized pace during the fourth quarter and then another steep 30.6 percent during the first quarter of 2009. Exports of goods fell at a 38.8 percent annualized pace during the quarter following a decrease of 32.0 percent during the fourth quarter. The downturn in the exports for services during the first quarter was more modest. 11.5 percent following a 1.5 percent annualized decrease during the fourth quarter.

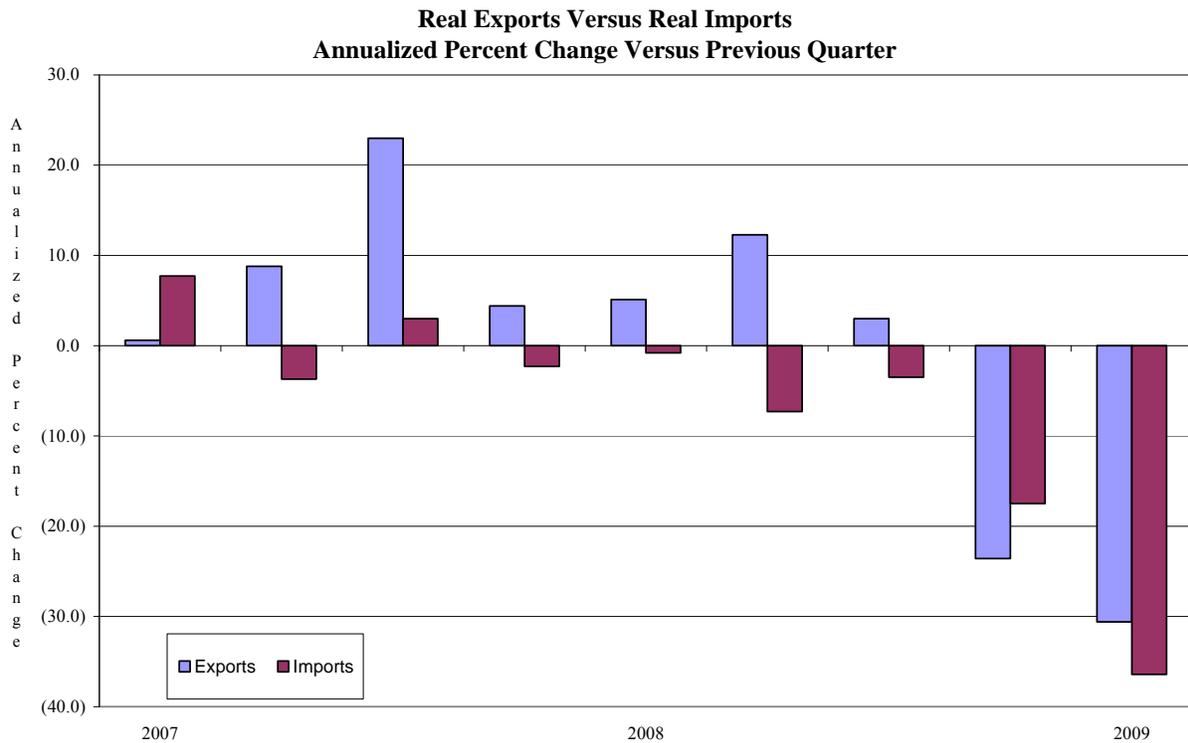
- The decrease for goods exported from the U.S. was generally felt by all sectors with particularly sharp downturns for the automotive sector, industrial supplies and capital goods sectors. Food exports fell at a more modest pace. The slower decrease for exports of services was due to a less sharp falloff for the transfers of military agency sales and royalties and license fees. Steep decreases were still seen in the travel area.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT

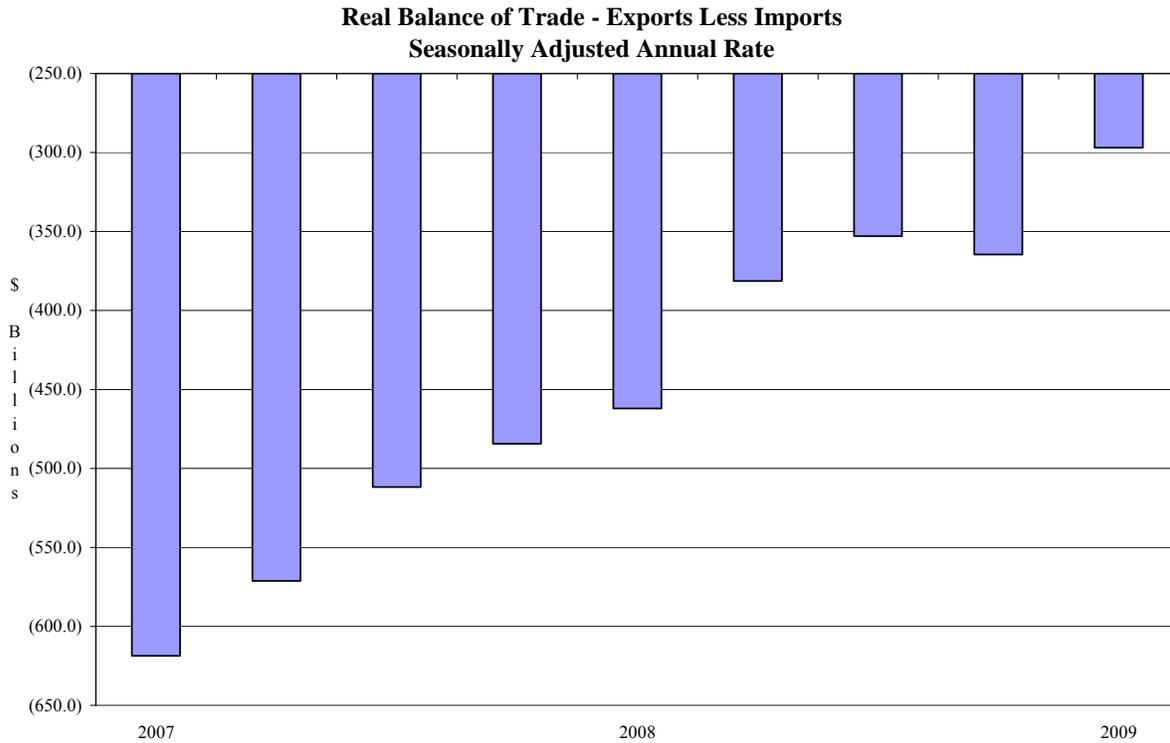


With the nature for the U.S. economy the demand for goods and services produced outside the county and consumed here also fell at a sharp pace during the first quarter. Imports fell at a 36.4 percent annualized pace following an already steep 17.5 percent annualized drop-off during the fourth quarter.

- During the first quarter imports of goods fell at a very sharp 41.4 percent annualized pace with steep downturns for the automotive sector, industrial supplies and capital goods. Foods and petroleum goods fell at a slower pace. Imports for services fell decreased at a 10.2 percent annualized pace during the first quarter a sharper falloff than the 6.7 percent annualized decrease during the fourth quarter. Steep decreases for travel and royalties and license fees more than offset a strong gain for direct defense spending.



The sharp falloff for exports served to reduce the nation's real balance of trade deficit significantly during the first quarter. With the main reason for the decrease for trade activity most likely due to the downturn in the economy the decrease does serve some good in that the trade deficit become less and offsets some pressure on the dollar due to the sharp rise in borrowing caused by the federal budget deficit. The lower deficit also somewhat offset the decreases in the domestic economy caused the downturn in investment and government spending and provides a boost the real GDP.



Source: U.S. Bureau of Economic Analysis

OTHER MEASURES OF ECONOMIC ACTIVITY

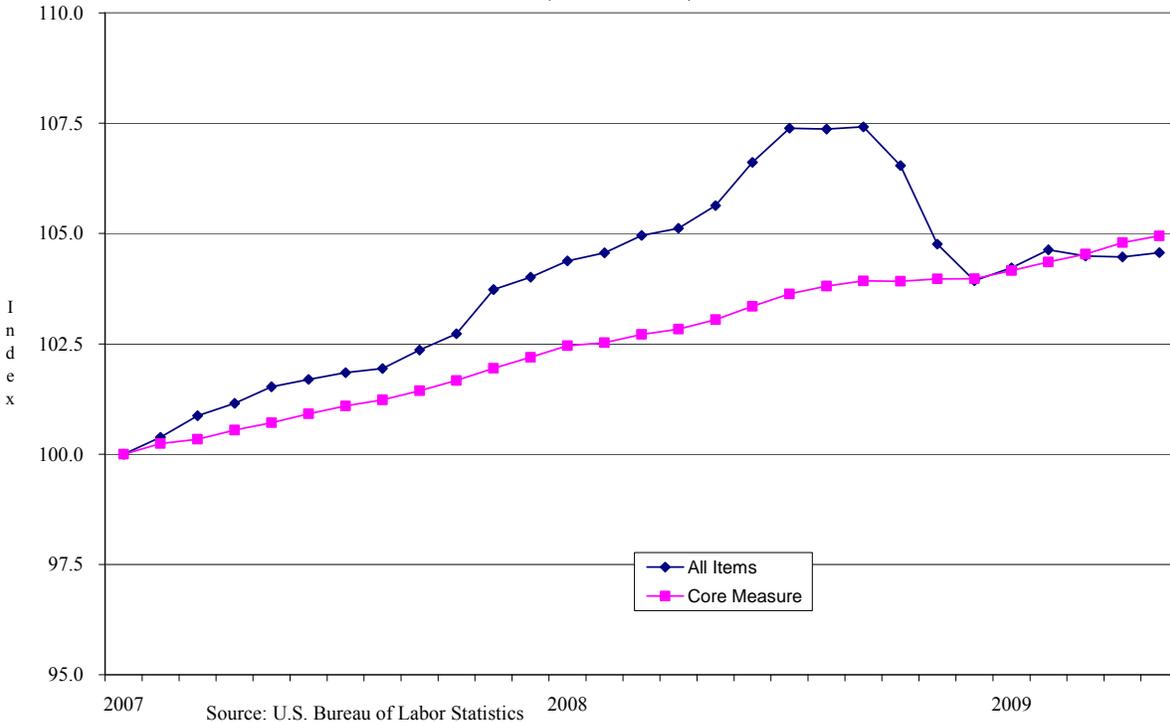
Consumer Prices

For the U.S., the Consumer Price Index for All Urban Consumers based on seasonally adjusted data rose a minimal 0.1 percent during May following a generally steady April and a slight 0.1 percent decrease during March. The price index for energy which fell sharply during the previous two months rose 0.2 percent during May as a rise in prices for gasoline, more than offset decreases in other energy goods. The index for food fell for the fourth straight month posting a 0.2 percent decrease for the second consecutive month.

- The price index for all items less food and energy rose by 0.1 percent during May a slower pace than the 0.3 percent rise during April that followed three consecutive 0.2 percent monthly gains.
- The minimal rise for the overall index during May and steep decreases at the end of 2008 caused the index versus a year ago to register a sharp year-over-year decrease of 1.0 percent. That continues the trend of the previous two months with a 0.4 percent decrease during March and 0.6 percent during April.
- The core index versus a year ago was up 1.8 percent during May slightly off the 1.9 percent rise during April but matching the rise during March.



**Total and Core Measures for the U.S. CPI For
U.S. Consumer Price Index for All Urban Consumers
(2007 = 100.0)**



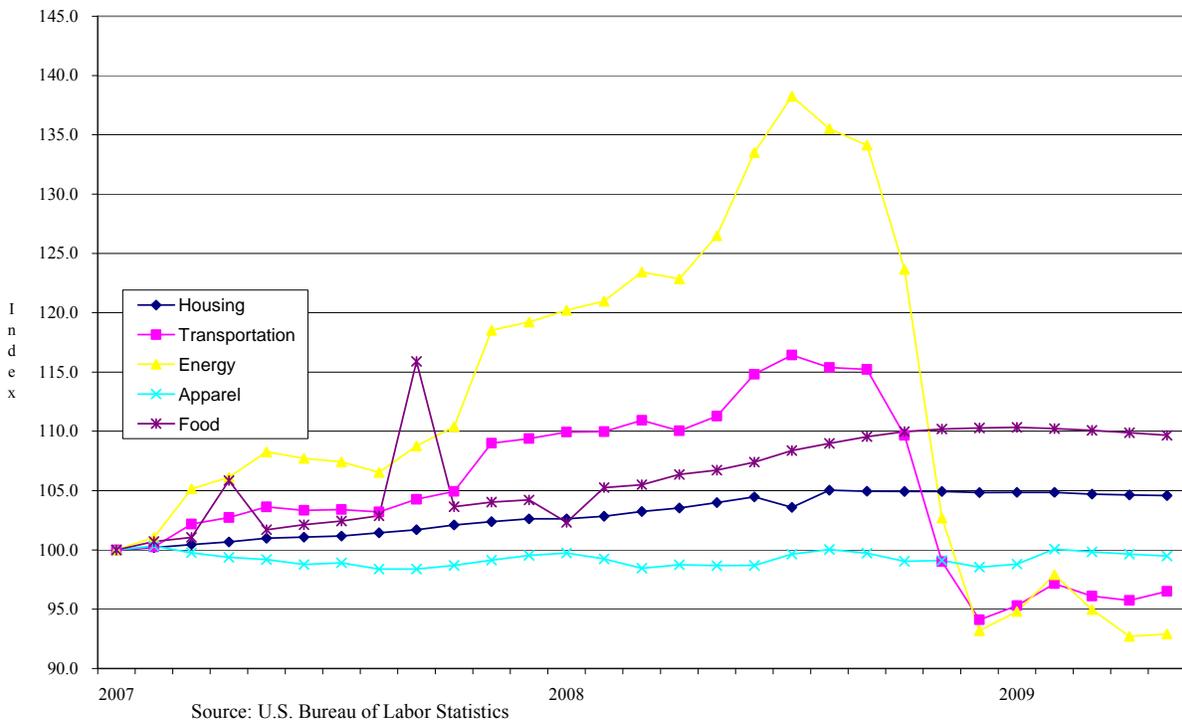
- The index for food and beverages fell 0.2 percent during May, the same as April. The falloff during May was entirely the result of a 0.5 percent rise in the index for food at home which has now decreased for six straight months. The price index for all six major grocery store food groups falling. Prices for fruits and vegetables fell 1.0 percent during May with meats, poultry, fish and eggs decreasing by 0.9 percent with egg prices falling by 6.5 percent. The price index for dairy fell 0.5 percent while prices for cereals, bakery products and nonalcoholic beverages posting smaller decreases.
- Housing prices fell a minimal 0.1 percent during May for the third straight month. The price index for shelter rose 0.1 percent with rents, the owners' equivalent rent, and lodging away from home all rising at that rate. However that minimal rise was more than offset by a decrease for energy prices which fell by 1.8 percent during May. Fuel oil costs and natural gas prices fell sharply while electricity prices posted a more modest decrease.
- Spurred by a gain in gasoline prices, the transportation index rose by 0.8 percent during May following decreases during the previous two months. Prices for gasoline rose 3.1 percent during May more than offsetting the 2.8 percent decrease during April. The price index for new and used vehicles rose 0.5 percent during May rising for the fifth month in a row. Prices for used cars



and vehicles rose by 1.0 percent during May marking the first rise in a year. The index for public transportation fell 1.0 percent mainly the result of the 1.5 percent decrease for airline fares.

- The index for apparel fell by 0.2 percent for the third consecutive month during May. A sharp falloff for infants' and toddlers' apparel and a modest decrease for women's and girl's apparel offset a modest rise for the men's and boys' clothing sector. Footwear rose minimally during May.
- Health care costs posted a 0.3 percent rise during May between the 0.4 percent rise during April and the 0.2 percent rise during March.

**Selected Components of Consumer Price Index for All Urban Consumers
(2007 = 100.0)**



Housing Starts

Following a steep decrease during April housing starts during May posted a strong gain but still remain at generally low levels versus the peak of several years ago. Housing starts rose a strong 17.2 percent during May with a stronger rise for multifamily activity and a modest gain for single family units spurring the gain. However a year ago, total starts are off by 45.2 percent. The single-family component is down 40.9 percent versus May a year ago and multifamily activity off by 54.6 percent.

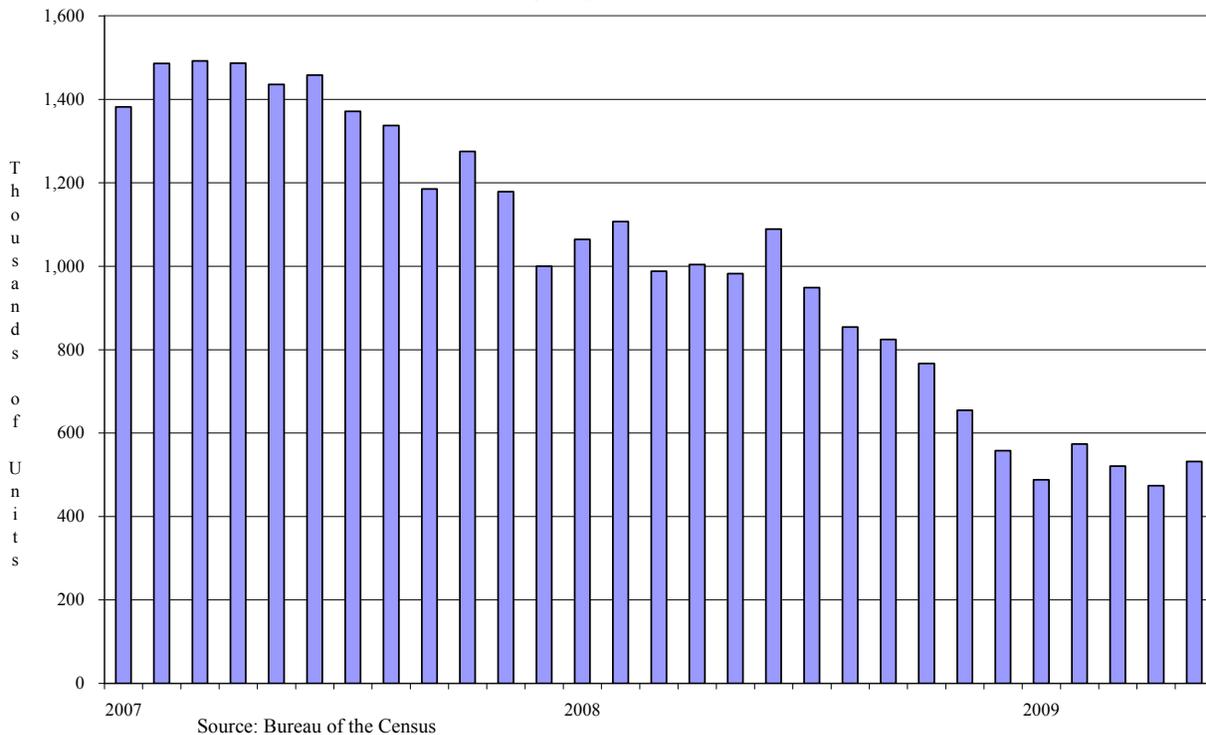
- All regions of the country saw gains during May. The West region saw a strong 28.6 percent gain during May even with a more modest 8.6 percent rise for the single family sector. Versus a year ago, the pace of the housing sector is down 33.9 percent the slowest rate for any region.



Single family activity versus May a year ago is off by 36.2 percent, again the least for any region.

- The South saw a 16.8 percent gain during May with multifamily units accounting for much of the rise as the single-family area rose a slower 10.6 percent during May. Even with the May rise total starts versus a year ago are down 47.8 percent with single family starts off 42.4 percent.
- The Midwest region posted an 11.1 percent gain during May as single family starts rose at a modestly slower 9.4 percent pace. Versus a year ago, starts are still down a steep 42.0 percent even with the more modest 38.1 percent falloff for single family units.
- The Northeast region rose by a very modest 2.0 percent during May despite the sharp 12.5 percent decrease for single-family activity as gains for apartments more than offset the single-family drop. The decrease versus a year ago is particularly steep with total starts down by 58.5 percent a sharper pace than that for just single-family which are off by 47.8 percent.

**Total U.S. Housing Starts
Seasonally Adjusted Annual Rate**





Labor Market Activity

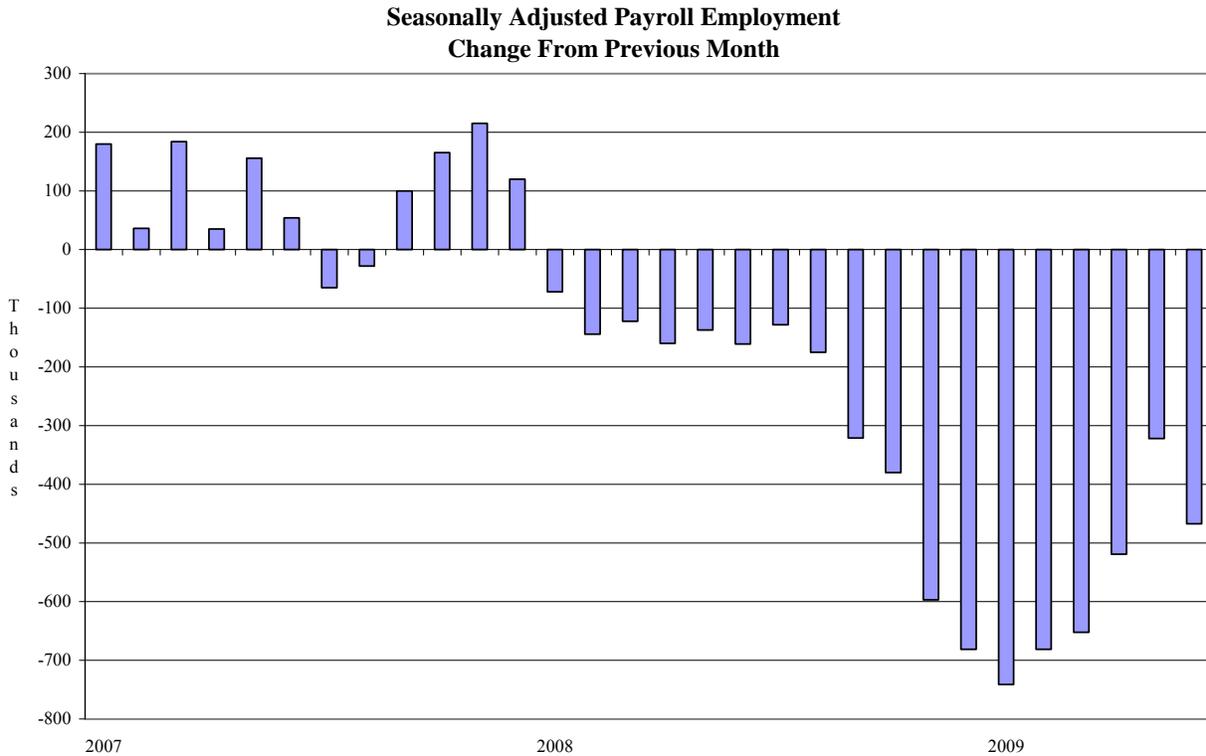
Payroll employment for the U.S. continued to decrease during June with the shedding of 467,000 jobs based on data that is seasonally adjusted. That follows a decrease of 322,000 jobs during May and a steeper 519,000 loss during April. That however, represents a slowing pace for decreases versus earlier during the year. The downturn for jobs was felt by all sectors except for education and health care where the modest gains seen during the recession continued through May.

- The sector posted a gain of 34,000 jobs during June. That gain reflects a point between the stronger 47,000 job gain during May and the sluggish 17,000 up-tick during April.
- However, the service area in general has seen a continuing downturn in employment. Following some moderation during May, the downturn for professional and business services area decreased at a sharper pace during June. Employment during June fell by 118,000 following a more modest 47,000 job downturn during May but just slightly less than the 127,000 job loss during April. Administrative and support jobs, accounted for about half the decrease during June with much of that attributable to temporary help jobs. Professional and technical employment also fell sharply during June due somewhat to a downturn for architectural and engineering positions.
- The government sector posted a decrease of 52,000 jobs during June with a sharp drop for the federal government where a decrease of 49,000 was seen. The June downturn follows a modest 10,000 job decrease during May that somewhat offset the 73,000 job rise during April that resulted from federal government hiring for the census. The state government area fell by a very modest 4,000 during June offsetting some of the 6,000 rise during May. The local government area saw a gain of 1,000 jobs during June following a 4,000 job rise during May and a 2,000 job gain during April.
- Leisure and hospitality employment fell by 18,000 jobs during June offsetting the 18,000 job gain during May that followed a 34,000 job fall during April. A general downfall for jobs in arts, entertainment and recreation, particularly amusements and gambling, and performing arts and spectator sports and accommodation and food service jobs spurred the decrease.
- The falloff for the financial component continued during June but at a moderating pace. Employment fell by a modest 27,000 during June following a 30,000 job decrease during May and a sharper drop-off off 46,000 during April. The credit intermediation and real estate sectors accounted for the bulk of the job losses.
- Similarly, the decreases for the information sector have slowed during recent months. The sector shed 21,000 jobs during June following 25,000 and 29,000 job downturns during May and April. Generally decreases were seen in publishing, telecommunications, and the motion picture and sound areas.
- The decrease for retail trade picked up some strength with a falloff of 21,000 jobs during May following a slower falloff of 17,600 jobs during May but much less than the 32,700 job downturn during April. With little surprise motor vehicle and parts dealers represented half the



decrease during June with lesser decreases for building material and garden supply stores and clothing and clothing accessories stores.

- The losses for the transportation and warehousing sector also moderated during June with a decrease of 13,900 positions following 20,000 and 43,900 job downturns during the two previous months. Much of the decrease was for truck and support activities for transportation that offset a gain for transit and ground transportation jobs.
- The wholesale trade area has also seen some slowing of the shedding of jobs. During June employment decreased by a modest 15,900 versus the May decrease of 17,500 and the much sharper 30,500 falloff during April. A drop-off for durable goods accounted for much of decrease.
- While manufacturing employment fell again sharply during June, here too the pace moderated somewhat. The sector saw a decrease of 136,000 jobs slightly less than the 156,000 jobs shed during May and the 150,000 jobs downturn during April. The bulk of the decreases were in the durable goods area with losses exceeding 100,000 during each of the three most recent months the result of decreases for transportation equipment, fabricated metals, computers and electronic products and machinery. The downturn for the non-durable goods area has been considerably more modest generally averaging about 24,000 per month. The printing, apparel and plastics sectors posting the largest decreases.
- The 79,000 job decrease during June for the construction is about halfway between the 48,000 job loss during May and the sharp 110,000 jobs shed during April. With little surprise the downturn is largely the result of a decrease for specialty trade contractors split almost equally among the residential and nonresidential areas.
- The mining sector posted a decrease of 8,000 jobs during. That reflects a moderating pace on the heels of the 11,000 job drop during May and the 14,000 job dip during April.

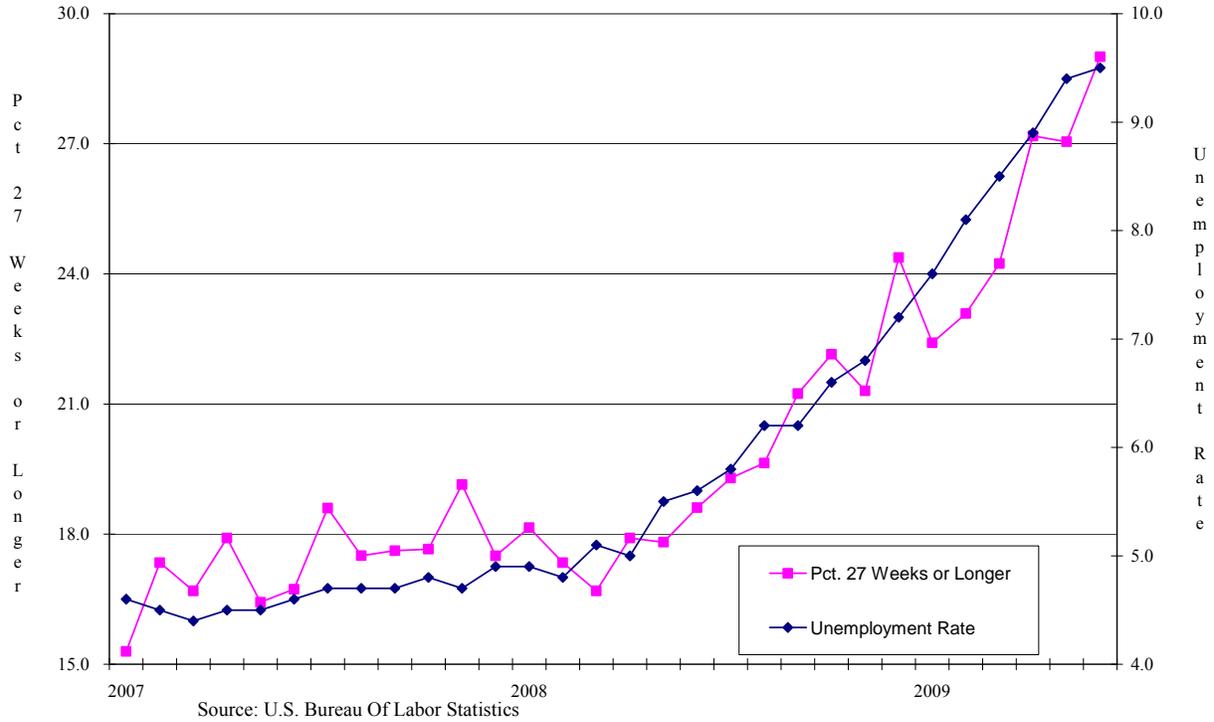


The unemployment rate for the U.S. rose to 9.5 percent during June versus 9.4 percent during May and 8.9 percent during April as the rate attains its highest level since 1983. Those individuals employed fell by 347,000 a slower decrease versus the 437,000 drop-off during May. However, those unemployed rose by a modest 218,000 during June following the steep rise of 787,000 during May.

- The rise for the unemployment rate was the result of a sharp rise in the rate for teenagers which more than offset decreases in the rates for Hispanic or Latino ethnicity and Black or African American labor force participants.
- The rise for the unemployment rate has been felt particularly by those unemployed for 27 weeks or more. The individuals in that category have risen steadily and exceeded 4 million during June and currently comprise 29 percent of the individuals unemployed. During the two previous months that group made up about 27 percent of those unemployed. Those unemployed for a period that is 15 weeks or less as a share of the unemployed has decreased indicating the strong difficulty that a job seeker will be successful after a few weeks.



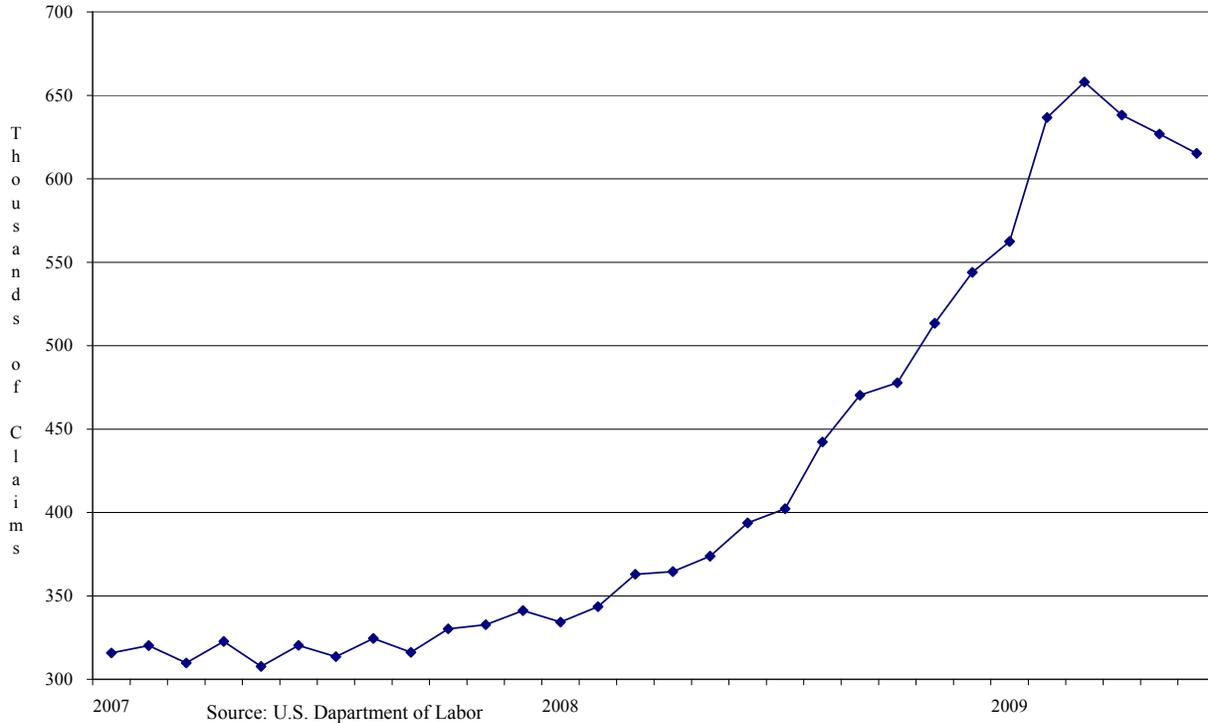
Percent of Unemployed for 27 Weeks or Longer Versus the Unemployment Rate



Since reaching the very high peak of an average of 658,000 claims during March the monthly average for claims edged lower with the June average at just above the 600,000 point. The still strong pace for claims generally results from the layoffs in the construction textile and manufacturing areas. A strong rise during was largely the result of layoffs in the service sector in California.



**Monthly Average For Seasonally Adjusted Initial Claims
For Unemployment Insurance**



Financial Sector Activity

The June meeting of the Federal Reserve Open Market Committee generally produced the same monetary policy as stated previously. The statement following the meeting said that the Federal Reserve will employ all available tools to allow for an economic recovery and price stability. The Committee said that it plans to maintain the target federal funds in the range of 0 to ¼ percent and continues to anticipate the economic conditions are most probably to allow for the low levels of the federal funds rate for an extended time period.

The Federal Reserve feels that the pace of economic downturn has slowed and that conditions in the financial markets have generally improved during recent months. Spending by consumers may be stabilizing but is generally still restrained by continuing job losses, decreasing housing values and tight credit. Businesses are cutting the level of spending for investment and their staffs and are making progress with bringing the stocks of inventory in line with sales. The economy for the U.S. is likely to stay weak for a period of time but the actions to stabilize financial markets and the fiscal and monetary stimulus programs and the market forces will allow for a gradual resumption of sustainable gains for the economy still with general price stability.

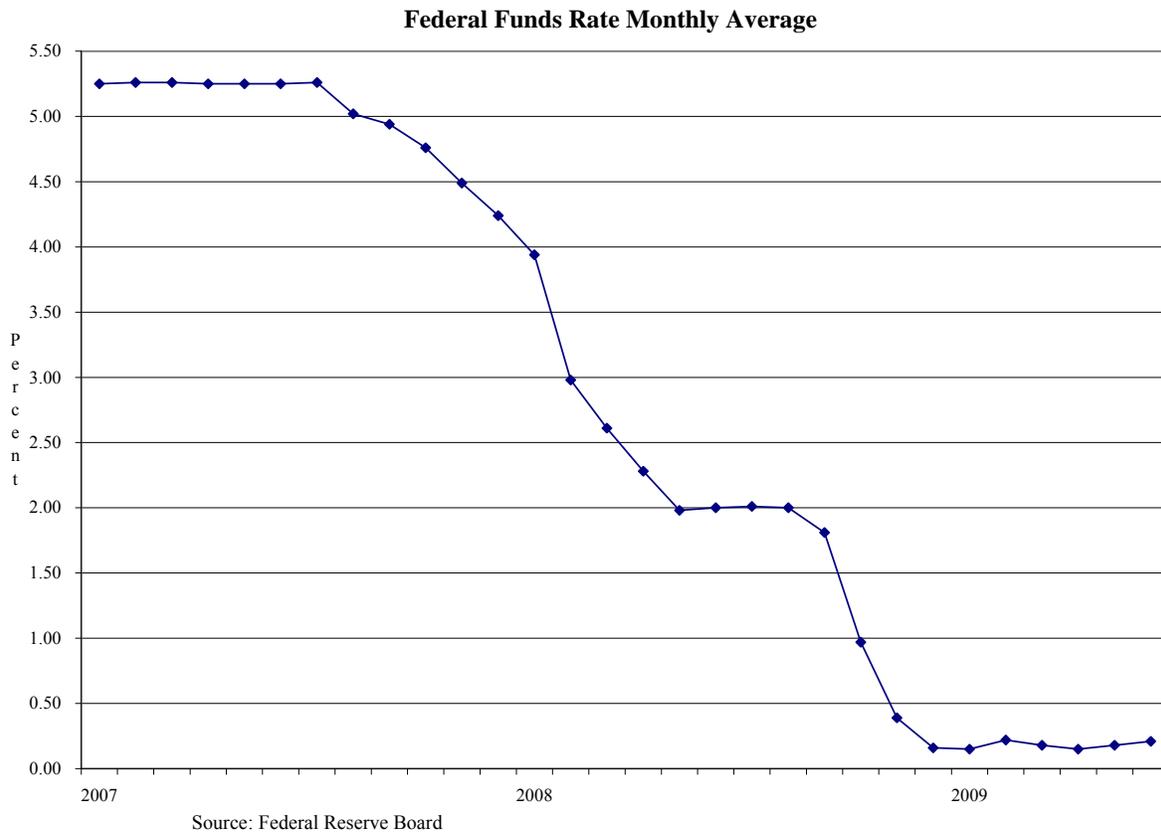
Following up on the previous statements, to provide support for mortgage lending and the housing markets and improve the conditions in the private credit markets, the Federal Reserve will purchase up to

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\$1.25 trillion of federal agency mortgage-backed securities and up to \$200 billion of agency debt by December. Also the Federal Reserve will purchase up to \$300 billion of Treasury Department securities by the fall. The Committee will still evaluate the timing and amounts of the purchases in light of the economic outlook and the conditions in the financial markets.

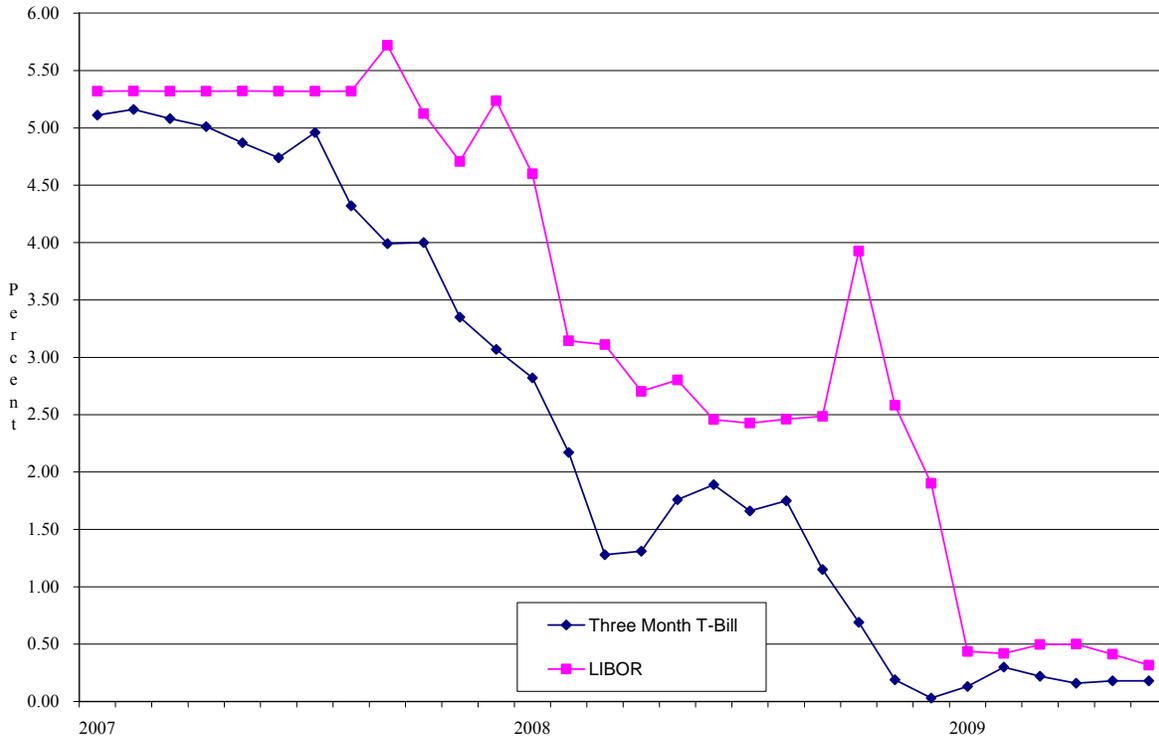
- The policy of maintaining the federal funds rate has been effective thus far this year. The rate has edged higher slightly during recent months but remains within the Federal Reserve's desired range.



- The strong cap for the federal funds rate has also impacted the other short-term rates as they generally remain at very low levels. Both the Three-Month Treasury bill rate and the One-Month LIBOR rate still are very low. Some of that may be the result of a flight to safety for some funds, that however seems to have lessened during recent months.



Three Month Treasury Bill Rate Monthly Average
Versus One-Month LIBOR Rate At The End of Month

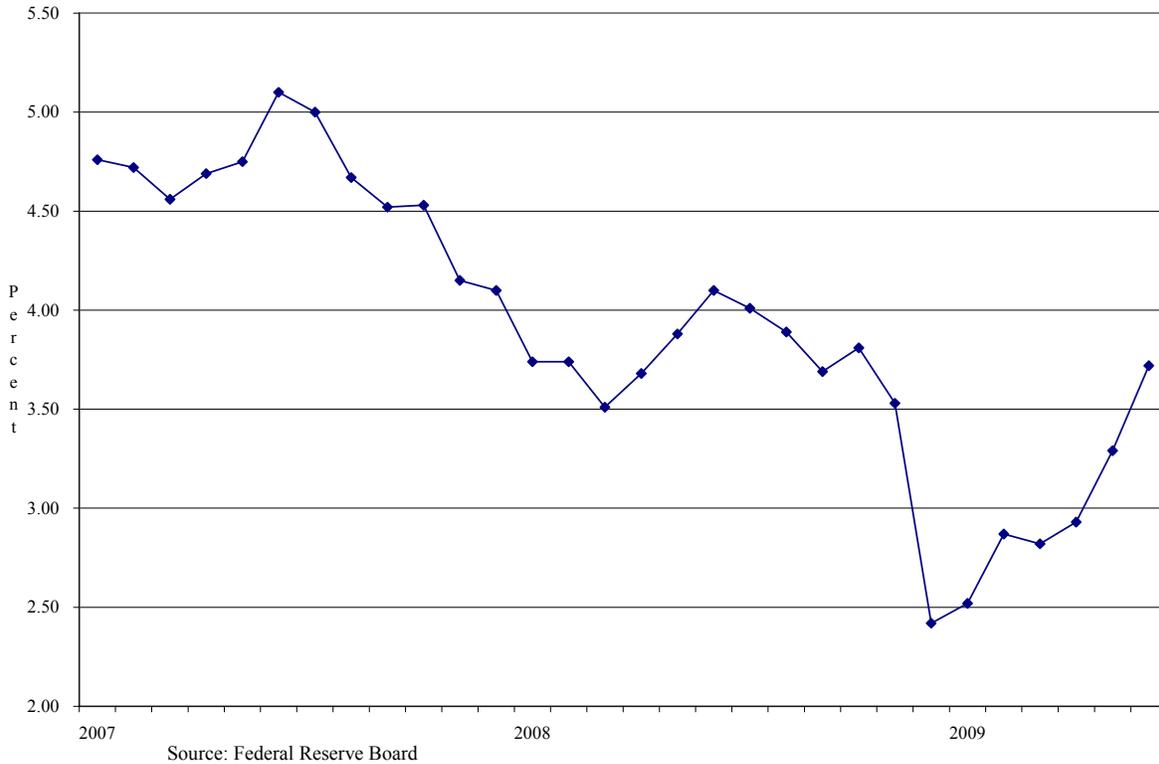


Sources: Federal Reserve Board, MoneyCafe.com

- The Federal Reserve monetary policy has been felt to a lesser extent by the Ten-Year Treasury bond yields. The monthly average rose to 3.72 percent during June the highest since October, with the rise coming despite the sharp expansion for the money supply since December. The pickup for the long-term interest rate is likely the result of the belief that the sharp rise for the money supply will lead to a pickup for inflation and also that the high federal budget deficit that is currently being incurred will lead to higher borrowing costs for the federal government. Generally those individuals that invest in long-term bonds require a total return that includes some measure for anticipated inflation to some degree.



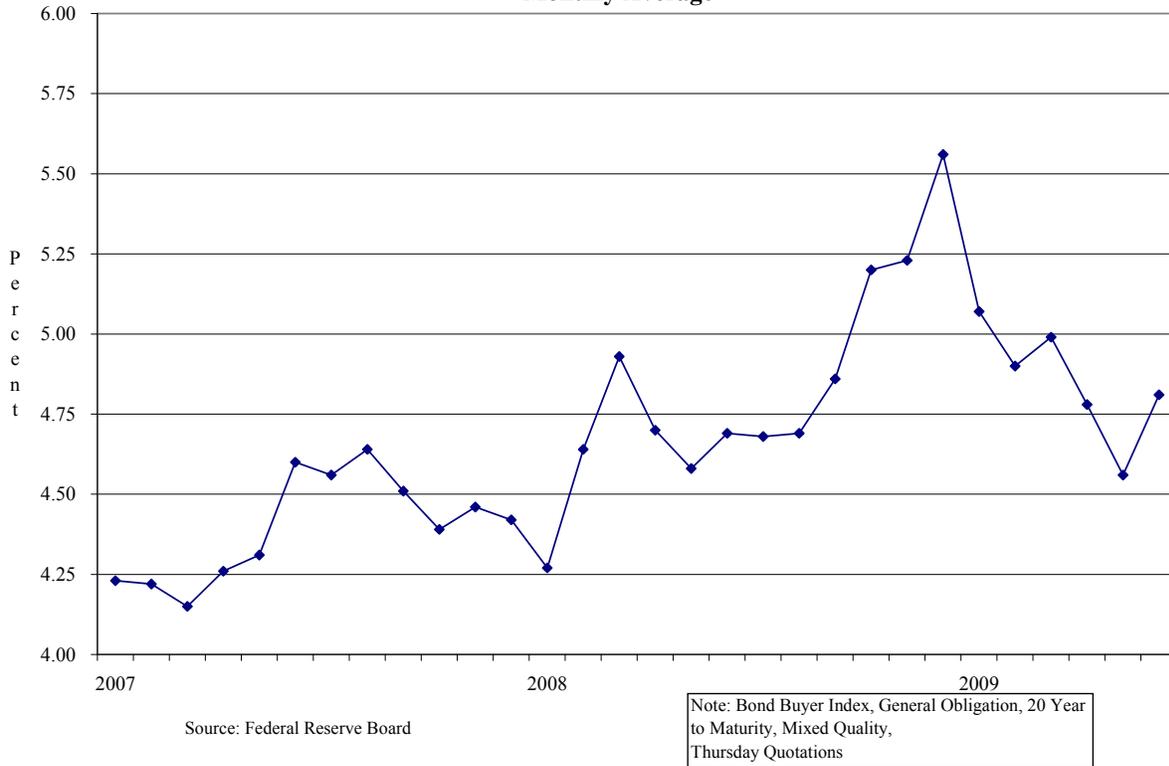
**Ten-Year U.S. Treasury Bond
Monthly Average**



- Following a trend generally toward the downside, municipal bond rates edged slightly higher during June. The modest rise may be the result of the fact that some state and local government entities are dealing with budget deficits that may require cutting expenses, raising taxes or a combination that will ensure a balanced budget and continue to provide essential government services. The deficit that California is currently dealing with may be seen as a signal of the status of many state and local governments. While state governments have the power to raise taxes they cannot print money or implement monetary policy to impact interest rates. Also, while states and local governments may not face the serious fiscal crisis that California is dealing with, ratings may be cut which would raise borrowing costs for some entities.



State and Local Bonds -- Twenty Year Maturity
Monthly Average

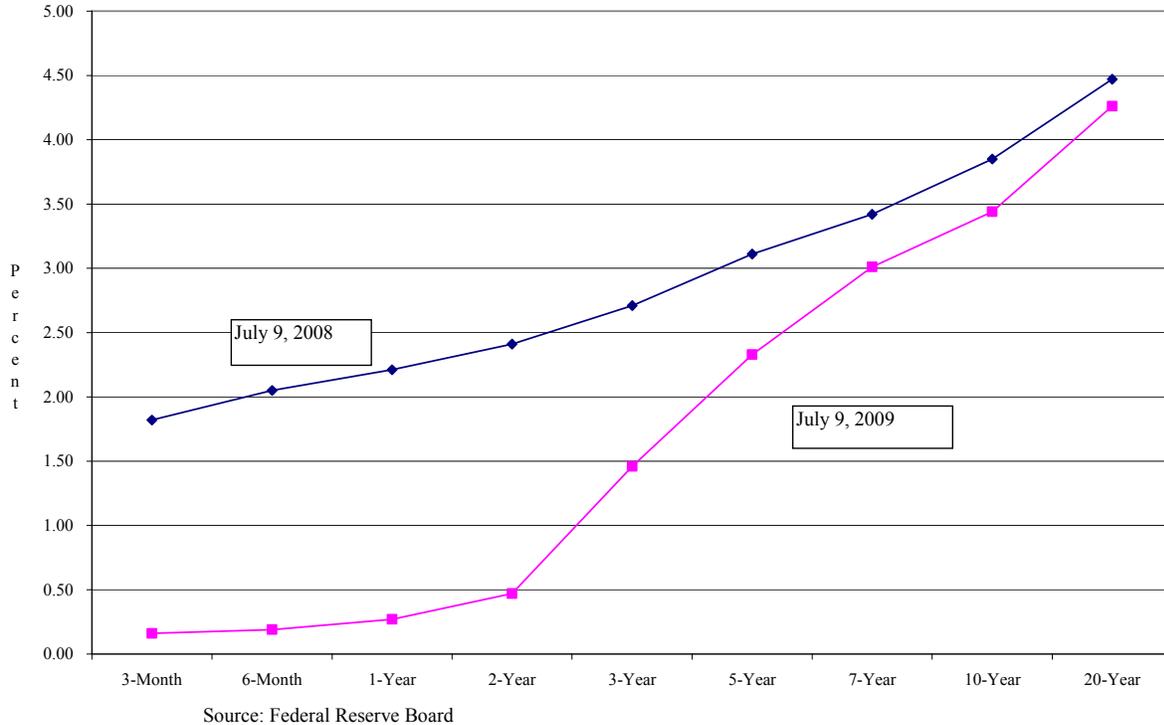


Yield Curve

The yield curve for July 9, 2009 versus July 9, 2008 presents an interesting contrast with both reflecting the expected upward shape that would be expected with a longer time horizon. The current rates generally reflect very low rates for the short-term, a sharp rise for three-year issues through about seven-year before rise modestly through the 20-year issues. The sharp rise may be the result of the ongoing Federal Reserve policy that impacts short-term issues before the market plays more of a role and projected inflation and the projected deficit impact the long-term rates. It is interesting that the long-term yields versus July a year ago have not decreases significantly even as the economy has slowed and real GDP has fallen sharply during the most recent two quarters.



**Yield Curve for Varying Maturities of U.S. Treasury Securities
July 9, 2008 Versus July 9, 2009**



Money Supply

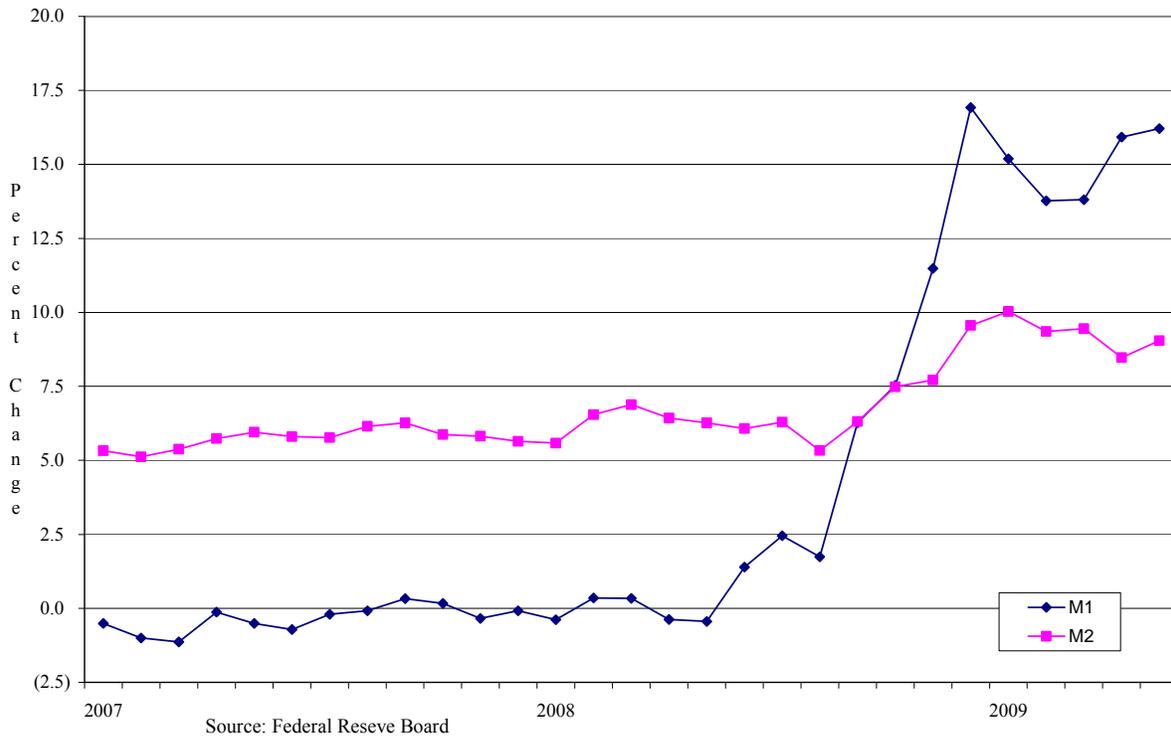
The money supply for the U.S. continues to expand as a very rapid rate in line with the Federal Reserve’s stated desire to maintain the target federal funds rate in the 0 to ¼ percent range. It has said that it will stay with the desired range for a period of time as the weak economy will warrant the lows levels for that rate. Both measures for the money supply, M1 and the wider M2 measure have risen at steep rates. During May, versus a year ago M1 rose 16.2 percent a stronger gain versus the more modest 15.9 percent and 13.8 percent pickups during April and March. The M2 measure rose 9.1 percent during May versus a year ago, in line with 8.5 percent April gain and the 9.5 percent March rise. Much of the rise for the money supply came with additional activity at the nation’s commercial banks at the expense of the thrift institutions.

- For M1, currency, the component most under the control of the Federal Reserve, has risen at a pace that is greater than 11 percent pace during each of the three most recent months versus a year ago. That was a modest gain versus the gains of greater than 30 percent for demand deposits, the area that receives the funds when the Federal Reserve purchases bonds on the open market. Total other checkable deposits rose at a pace in excess of 7.0 percent during May following slower gains during the previous two months, most of which is due to strong gains at commercial banks.



- The main component for the M2 measure, savings deposits has risen at a strong pace during recent months with gains versus a year ago exceeding 10 percent. A sharp rise for deposits held at commercial banks greatly offset a steady decrease for those held at the thrift institutions. The same trend generally has been seen for small-denomination time deposits. Retail money market funds fell at a modest pace during May following slight decreases during March and April.

**Year-Over-Year Percent Change For The Money Supply Seasonally Adjusted
M1 Versus M2**



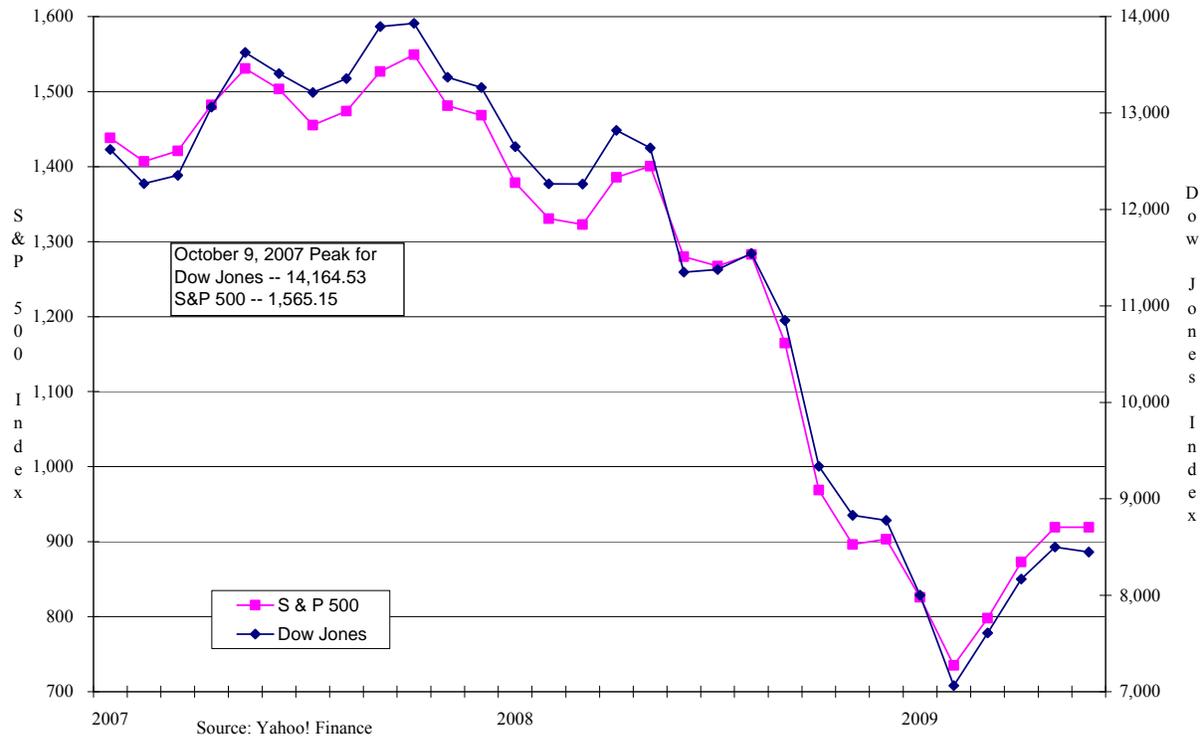
Stock Market Activity

While stocks prices during the June were steady to slightly down, the second quarter proved to be the strongest quarter in a decade. The S&P 500 price index rose 15.3 percent during the second quarter while the Dow Jones average for 30 large stocks posted a gain of 11.0 percent.

- The steady range for stock prices during June may have been the result of the unanticipated decrease for consumer confidence as measured by the Conference Board which has been a signal that the very long downturn for the economy is still the determining factor. Many analysts had felt that the recession was nearing its end and thus pushed prices higher. However, it seems that this may have been a little early and as such many felt that they will need further evidence that the economy has begun to turn around. This may come from spending by consumers, the labor market, a rise for business investment, the financial sector, or some other area.



Standard and Poor's 500 Index Versus The Dow Jones 30 Industrial Index
End Of Month Values

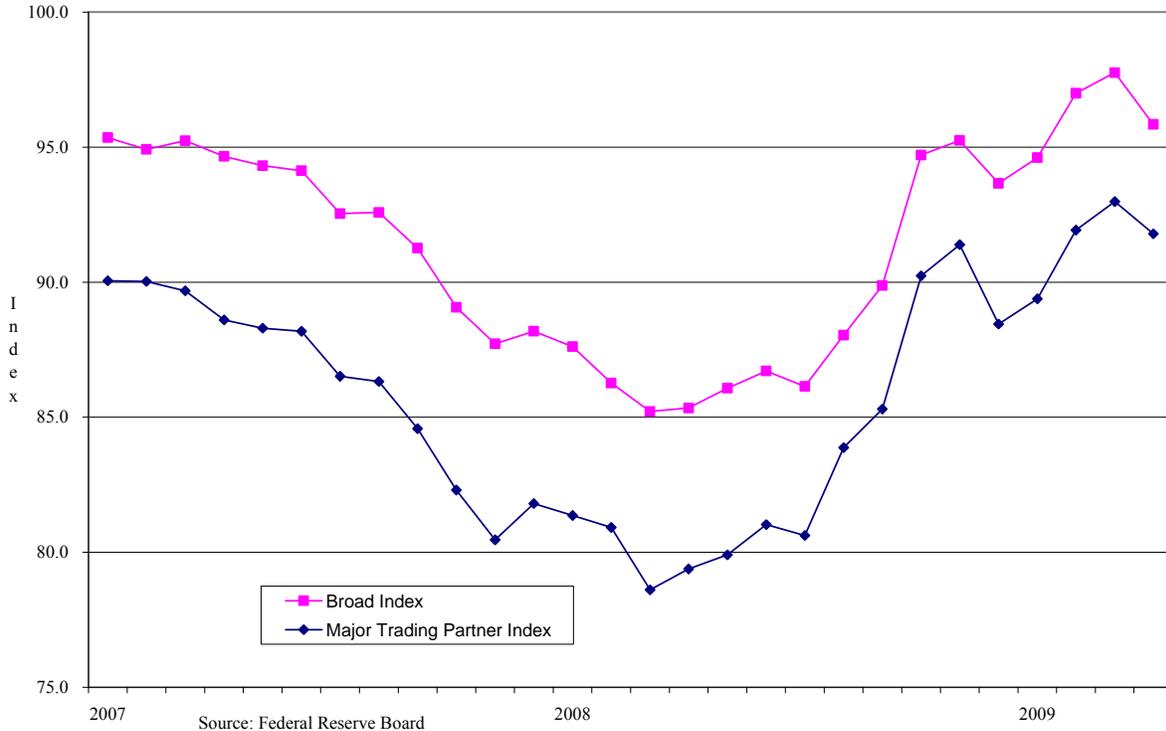


International Markets

After peaking during March, the dollar’s value edged down during April and May but is still well above the value reached during the fall of a year ago. The downward trend may be the result of the belief that the downturn for the economy is still ongoing and that any thoughts of a recovery are still not yet realized. The overall trend for the U.S. appears to be a strong one even if it is delayed. Additionally, it seems that the foreign investors may be less concerned with the budget deficit being incurred by the federal government to help boost the economy.



**Real Federal Reserve Trade Weighted Dollar Index
Broad Index Versus the Index For Major Trading Partners**



REGIONAL ACTIVITY

Labor Markets

Nassau-Suffolk Region

Payroll employment for the Nassau-Suffolk region fell for the ninth consecutive month during May. The pace of the decrease may be moderating as seen with the most recent data. Versus a year ago, employment decreased was 35,600 a slightly stronger falloff than the 34,900 drop-off during April and 28,000 decrease during March. All employment sectors saw a decrease except for education and health care which posted a modest gain.

- During May education and health care added 3,700 jobs in line with 3,500 job rise during April but still less than the 4,000 job gain during March.
- Two sectors saw sharp decreases that more than offset that modest rise. Professional and business services posted a sharp decrease of 4,800 jobs during May generally in the area of administration and support. Decreases for the legal services area also contributed to the downturn that somewhat offset a modest gain for accounting, tax preparation, bookkeeping

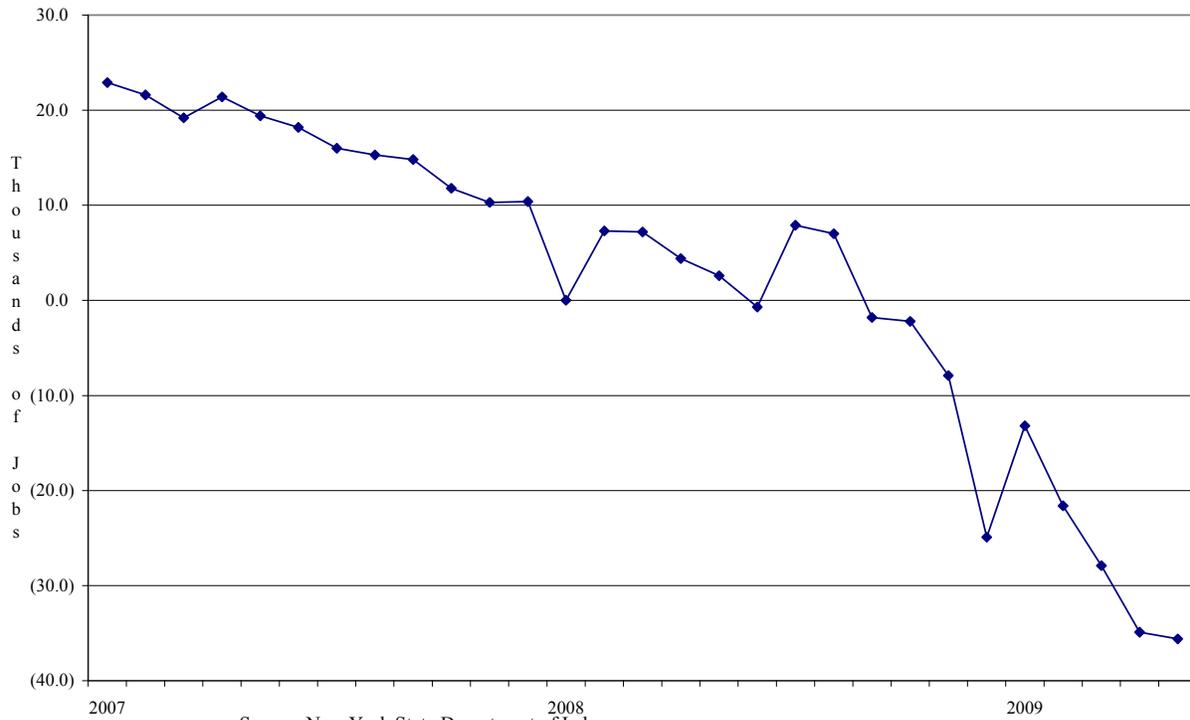


and payroll service positions. The falloff during May however was less than the 5,600 job drop-off during April and the 5,000 jobs shed during March.

- The finance area fell by 2,600 jobs during May in line with 2,700 job decrease during April but well off the steep 4,000 job dip during March. The bulk of the May decrease was for credit intermediation jobs.
- The government sector saw a small loss of 600 jobs during May as decreases by the state and local governments offset to some extent a modest rise by the federal government. That decrease was half the rate of April's dip but matches the downturn during March.
- Leisure and hospitality firms shed 1,800 employees during May in line with the 1,700 job downturn during March but steeper than the modest decrease of 1,100 jobs during April. Both the arts and entertainment and accommodation and food services areas saw losses during May, but the losses have varied modestly from month to month accounting for variations between months.
- The falloff for the information sector strengthened somewhat during May with a decrease of 1,500 jobs a slightly steeper fall than the 1,200 downturn during April in line with the 1,300 decrease during March. During recent months a falloff for telecommunications jobs generally more than offset a gain for jobs in the broadcasting area.
- Possibly reflecting the decrease for consumer spending, the retail trade sector saw a steep falloff of 7,200 jobs during May slightly less the 7,300 job downturn during April but much sharper than the decrease of 5,400 during March. The building materials and clothing stores areas accounted for a good amount of the downturn during recent months. Lesser decreases for grocery and the health and personal care stores were seen.
- While wholesale trade employment May dropped by a steep 4,300 jobs that was still slightly less than the 4,700 job dip during April but in line with the decrease of 4,400 jobs during March. Durable goods wholesalers shed many of the jobs but nondurable wholesalers also accounted for some of the decrease.
- Spurred by a falloff for transportation and warehousing, the transportation, warehousing and utilities sector saw a decrease of 1,900 jobs during May. That downturn represents a moderating trend following the 2,400 and 2,400 job losses during the two previous months.
- The trend for decreased manufacturing employment continued during May at a slightly stronger pace. Employment fell by a sharp 4,600 jobs following decreases 4,200 during April and 3,800 during March. The steep downturn for manufacturing jobs was largely in the durable goods area.
- While the natural resources, mining, and construction saw a decrease of 8,400 jobs during May or 11.2 percent versus a year ago that represented some moderation following decreases of 9,300 during April but steeper than the 7,900 drop-off during March. Not surprising specialty trade contractors shed most of the jobs in this area.



Nassau-Suffolk Payroll Employment
Year-Over-Year Change



New York City

The downturn for payroll employment for New York City deepened during recent months with greater employment losses. Versus a year ago, during May employers shed 94,900 jobs, a steeper drop versus the 91,600 decrease during April and 88,000 during March. During May, a modest gain for jobs in the education and health care sector was more than offset by decreases for all the other sectors particularly manufacturing, finance and professional and business services.

- During May, education and health care employment rose by 16,300 jobs versus a year ago. That gain was slightly off the 18,000 rise during April but greater than the 15,900 gain during March.
- However, financial sector employment continued to decrease during May with the shedding of 28,000 jobs a slightly steeper decrease than the 27,200 job falloff during April and the 25,100 decrease during March. The bulk of the downturn during May was securities and related activities which fell a steep 21,800 matching the falloff during April but far steeper than the 18,000 jobs loss during March.
- The professional and business services area fell by 22,700 jobs during May due to decreases in two main sectors, the professional, scientific and technical area, and employment services. The



May decrease is generally in line with the 23,000 job slippage during April but steeper than the drop of 20,100 during March.

- Job losses for the leisure and hospitality moderated during May with a decrease of 4,600 jobs following the April falloff of 9,400 but were generally in line with 5,000 drop during March. The accommodation and food service area accounted for most of the May decrease, particularly the full-service restaurants, with a lesser dip for performing arts and related activities.
- The government sector posted a decrease of 3,700 jobs during May due to decreases for the state and local sector. That drop-off represents the sum of the decreases during both March and April.
- The information sector saw a drop-off of 6,000 jobs during May as downturns for publishing and radio and television positions more than offset a gain for motion picture and sound recording jobs. The falloff during May was greater than the combined decrease of 4,300 during both March and April.
- Perhaps reflecting the falloff for consumer spending going forward, the wholesale trade sector shed 11,000 jobs during May, a slightly steeper falloff of 10,900 during April and the 9,800 drop during March. Steady decreases were seen by both durable and nondurable goods wholesalers.
- Retail trade employment fell by a modest 7,000 jobs during May matching the decrease during April and some slowing versus the 8,200 falloff during March. A decrease for food and clothing stores more than offset a gain for health and personal care stores.
- The transportation sector fell by 6,700 jobs during May a steeper decrease versus the 5,300 falloff during April but generally in line with the 6,900 downturn during March. The transportation area accounted for the bulk of the ongoing decrease.
- The manufacturing area shed jobs at a slowing pace during May with a decrease of 12,700 jobs following the 14,200 falloff during April and the 14,400 drop-off during March. Durable and non-durable jobs fell by about the same amount.
- Similarly, the decrease for the natural resources, mining and construction area appears to be moderating. Employment was off a steep 12,900 during March, 11,700 during April and a slower 9,700 during May. With little surprise the specialty trade contractor area has accounted for most of the downturn.

Putnam-Rockland-Westchester

The decrease for employment for the region moderated just minimally during June but similar to the other regions, a modest gain for education and health care was more than offset by decreases in all the other areas. The June decrease versus a year ago was 10,000 jobs slightly less than the 10,100 decrease during April but still a sharper decrease versus the 8,000 job dip during March.

- The recent gain for education and health care services slowed to 2,800 jobs versus a year ago during June following slightly stronger gains of 3,000 and 3,100 during the April and March.

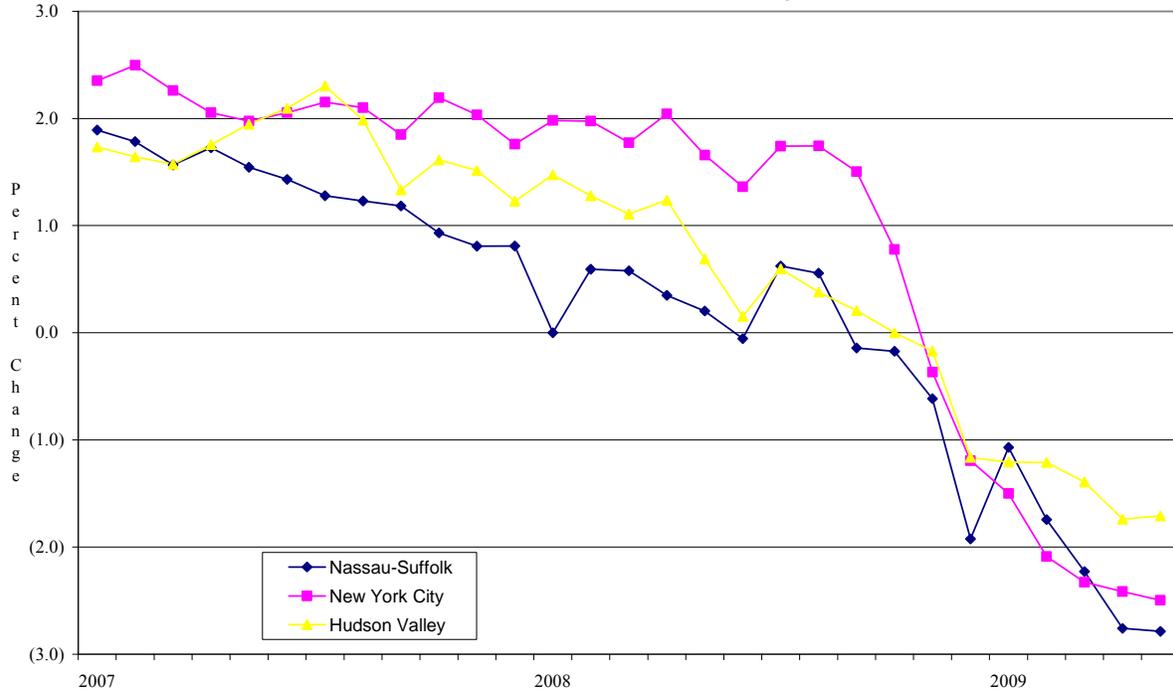
FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



- The professional and business service area fell by 2,400 jobs during May in line with the 2,300 job decrease during April but slightly steeper than the 1,800 job drop during March. A downturn for the administrative and support positions accounted for much of the downturn.
- The decrease for the financial sector has been modest with an 800 job drop-off during May matching the 800 job falloff during April and slightly less than the 900 dip during March. The loss was largely for credit intermediation and related positions.
- The falloff for the leisure and hospitality picked up modestly with a 900 job decrease during March followed by a falloff of 1,000 during April and 1,400 during May.
- The government sector edged down slightly by 200 during May followed by a steeper 400 decrease during April that offset the gain of 400 during March.
- Retail trade saw a decrease of 2,600 jobs during May slightly less than the 2,700 job falloff during April but steeper than the 2,100 dip during March. A steep downturn for clothing and clothing accessory stores and lesser decreases for general merchandise and grocery stores spurred the downturn.
- Wholesale trade jobs fell by 800 during May in line with the 900 job decrease during April and matching the 800 jobs decrease during March.
- Spurred by a sharp falloff for transportation and warehousing, the transportation, warehousing and utilities sector fell by 900 jobs during May. That represents some moderation versus the 1,200 job decrease during April and the downturn of 1,300 during March.
- The manufacturing sector posted of decrease of 1,400 jobs during May continuing the slightly steeper trend following the 1,300 and 1,200 job decreases during the two previous months.
- The natural resources, construction and mining area was off by 1,300 jobs during May a slower pace versus the decrease of 1,500 during both April and March.



**Payroll Employment for Nassau-Suffolk, New York City
And The Lower Hudson Valley
Year-Over-Year Percent Change**



Source: New York State Department of Labor

Regional Unemployment Rates

Nassau-Suffolk

The unemployment rate for the Nassau-Suffolk region edged higher during May to 6.9 percent versus 6.7 percent during April but less than the 7.2 percent rate during March. However a year ago, the rate was a low 4.5 percent.

- The modest rise during May was generally due to an up-tick of 5,200 individuals in the labor force that followed very modest gains during the previous two months. That was somewhat offset by a moderating rise for those that are considered unemployed which rose by 34,900 during May versus gains of 40,800 and 40,700 during April and March. Those employed was off by 41,100 during May generally in line with 40,100 and 40,500 decreases during April and March.

New York City

The rate for the city jumped sharply during May from 7.8 percent during April to 8.7 percent. During March it was a still high 8.2 percent. A year ago, the rate was 4.8 percent.

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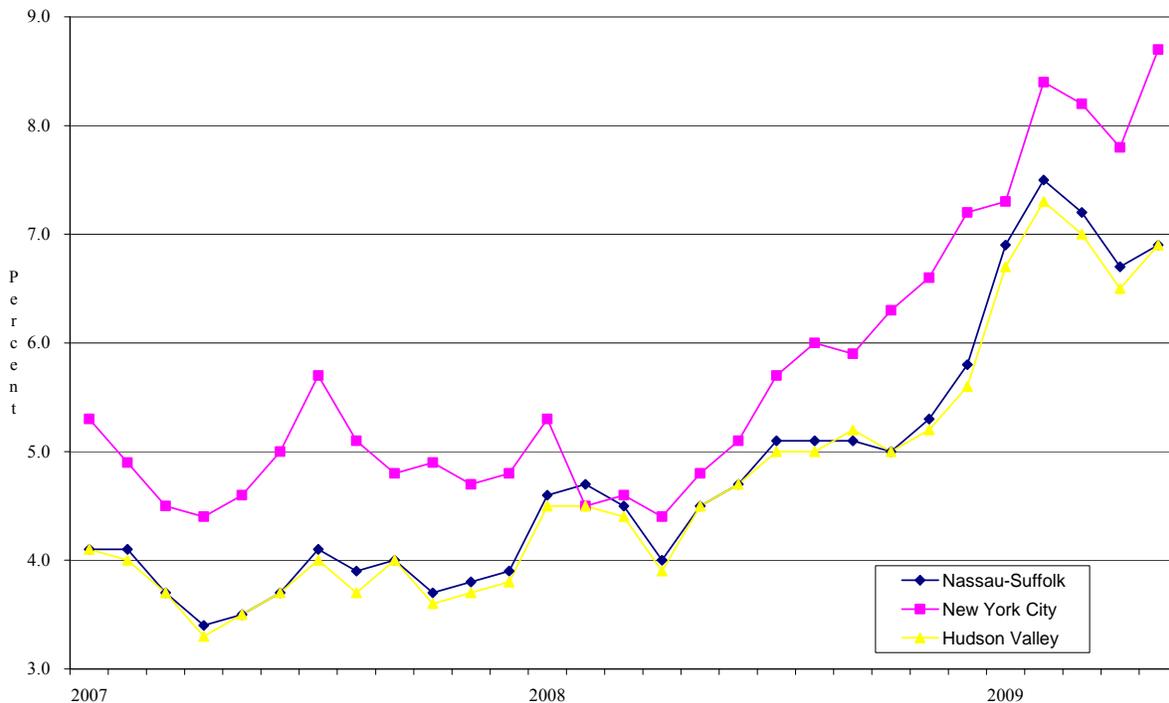
- The rise during May was the result of a sharper rise for those unemployed. It rose by 159,900 during May versus the more modest up-ticks of 139,100 during April and 146,200 during March. Even with the rise in the number of unemployed, the city's labor force also showed a gain. During May the labor force rose by 83,000 following a May gain of 68,600 and in line with the 78,100 gain during March. Those city residents employed fell by 76,800 during May following a decrease during April of 71,400 and March of 68,100.

Putnam-Rockland-Westchester

The unemployment rate for the region rose somewhat noticeably from 6.5 percent during April to 6.9 percent during May but just off the 7.0 percent rate during March. That is still well above the 4.5 percent rate during May a year ago.

- The labor force rose by 3,000 during May versus a year ago, perhaps reflecting the weaker labor market following a gain of 4,500 during April and 4,300 during March. That came on the heels of a generally moderating rise for those unemployed which rose by 16,800 during May following a 18,600 gain during the two previous months, perhaps reflecting some people choosing to leave the labor force. The decrease for the residents employed slowed to 13,800 during May following the April decrease of 14,000 and March's falloff of 14,300.

**Comparative Regional Unemployment Rates
(Rates are not Seasonally Adjusted)**



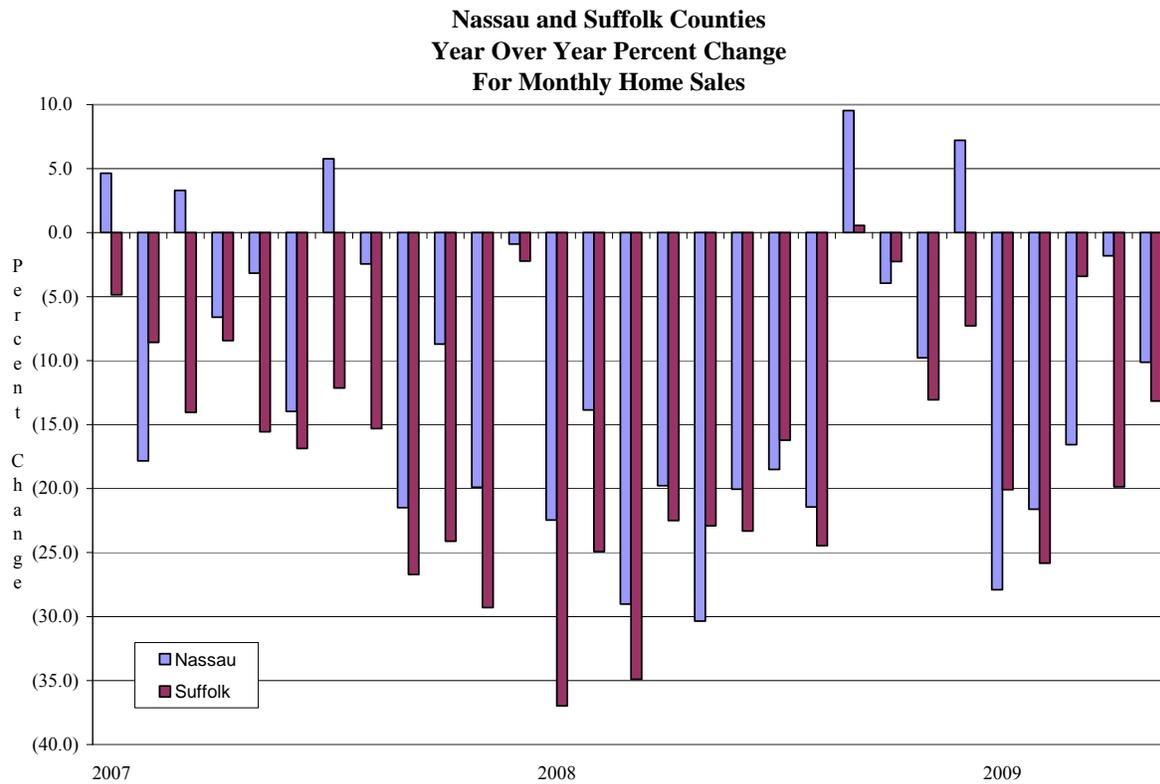
Source: New York State Department of Labor

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Housing

Following some moderation during April the decrease for existing home sales retreated during May to a steeper falloff. Versus a year ago, the pace for Nassau County existing home sales fell 10.1 percent during May versus the modest 1.8 percent decrease during April but still less than the 16.6 percent falloff during March. This is still less of a decrease than that for Suffolk County. Sales versus May a year ago are down 13.2 percent a moderating pace than the 19.9 percent decrease during April which is far sharper than the 3.4 percent March drop.

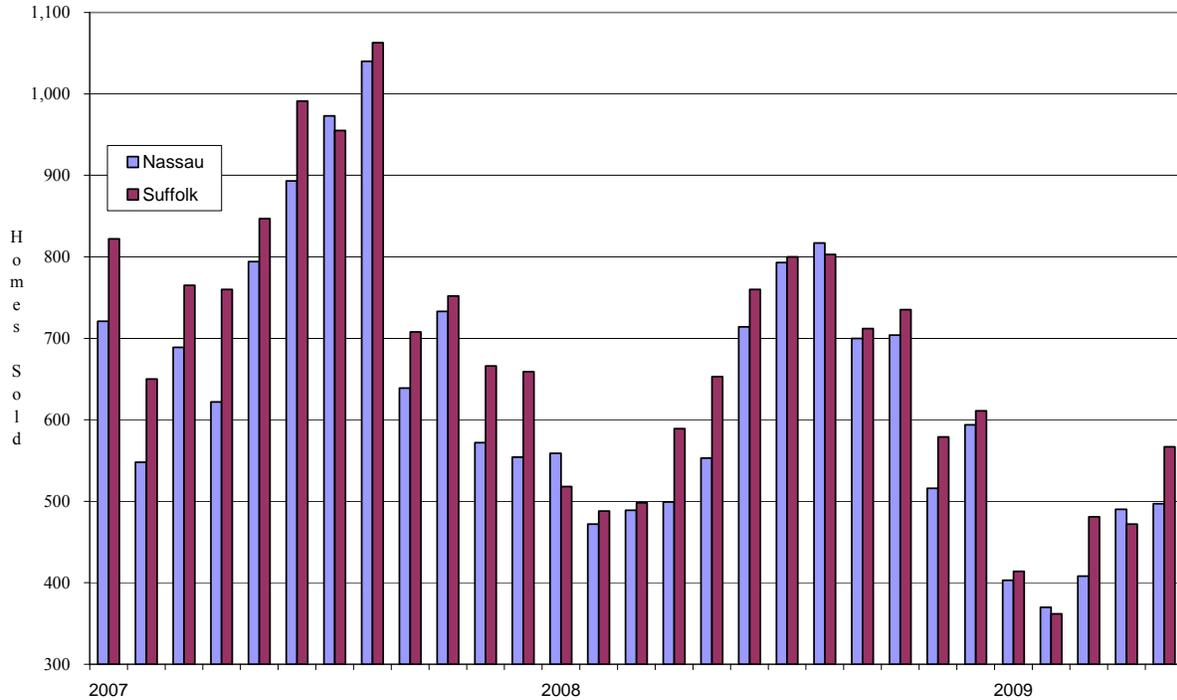


Source: New York Association Realtors Monthly Survey

With the steeper drop-off year-over-year during May Nassau County sales were just slightly higher than April's the time that sales start to pick with the warmer weather and the end of the school year. Versus April, sales during May for Suffolk rose 20 percent double the gain during 2008. For Nassau County the pace for sales rose a sluggish 1.4 percent versus the 10.8 percent gain during the same two months of 2008. Thus it appears that to some degree with the warm weather Suffolk has benefit at least initially to a greater extent than Nassau County.



**Monthly Home Sales For
Nassau and Suffolk Counties**



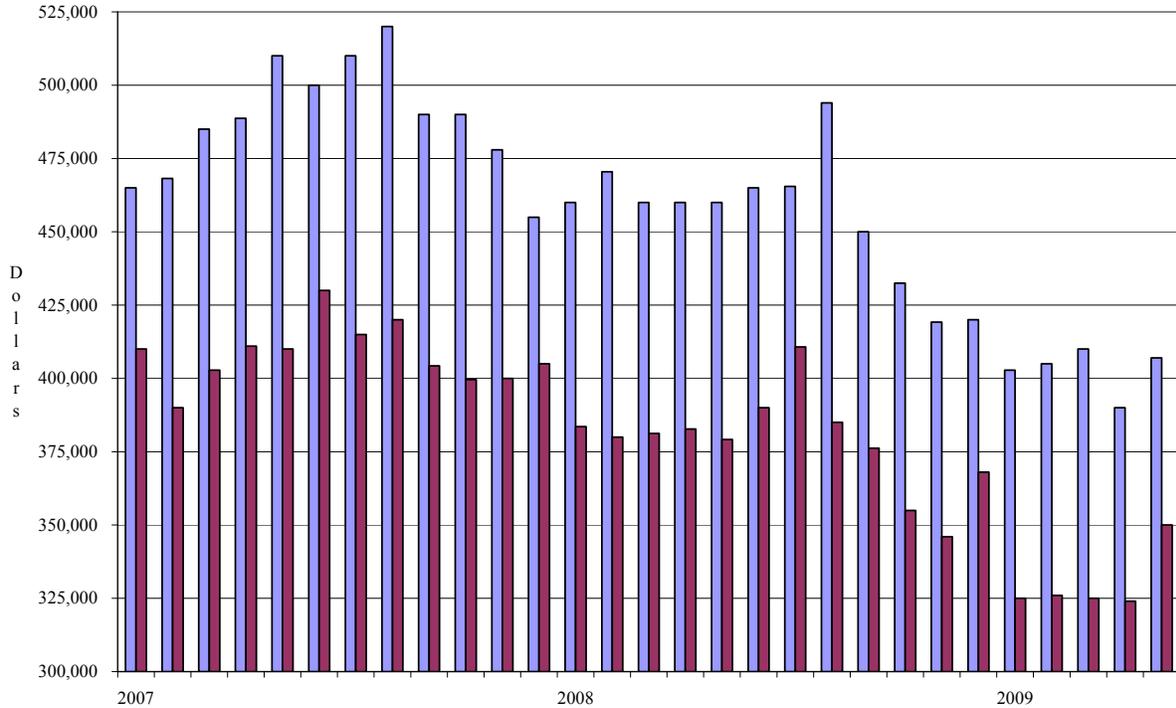
Source; New York State Association Realtors Monthly Survey

Despite the continuing falloff for sales the median price for homes that were sold bounced back during May. For Nassau County the median price which fell below \$400,000 to \$390,000 during April rose to \$407,000 during May generally in line with \$410,000 median price during March. However that is still well off the median price of \$460,000 during May a year ago.

For Suffolk County the median price during May rose to \$350,000, the highest thus far this year versus the \$325,000 and \$324,000 median price during the previous two months. That is modestly off the \$379,121 median price during May a year ago.



**Median Sales Price for Existing Single Family Homes
For Nassau and Suffolk Counties**



Source: New York State Association Realtors Monthly Survey

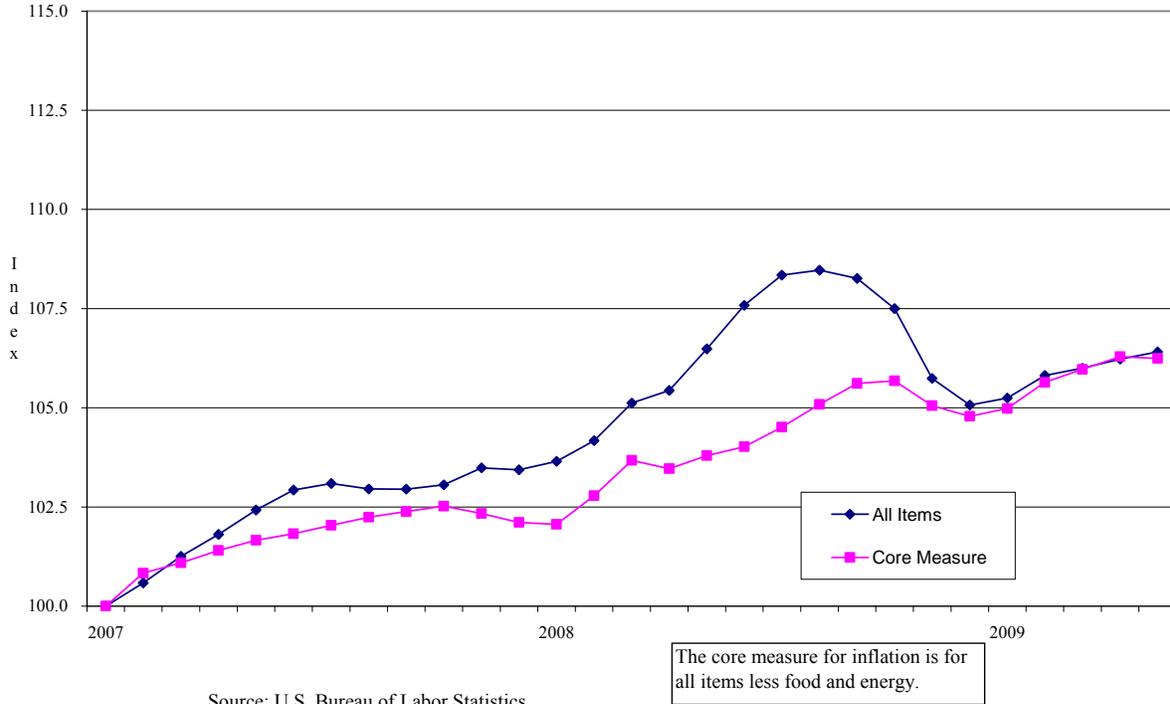
Consumer Prices

The overall CPI for the New York Metropolitan region rose by 0.2 percent during May matching the gains of the two previous months. The price index for energy which fell modestly during March and April rose sharply during May but was somewhat offset by decrease for apparel, food and housing prices.

- The price index for all items less food and energy held steady during May following 0.3 percent gains during the two previous months.
- Despite the modest gains for the overall index, the sharp falloff for energy prices versus a year ago pushed the overall index down by 0.1 percent during May following 0.8 percent gains during the April and March. The May decrease versus a year ago marks the first for the New York Metro CPI since 1950.
- The core index versus a year ago rose 2.4 percent during May between the April 2.7 percent rise and the March 2.2 percent rise.



**Total and Core Measures for the New York Metro CPI
For All Urban Consumers
(January 2007 = 100.0)**

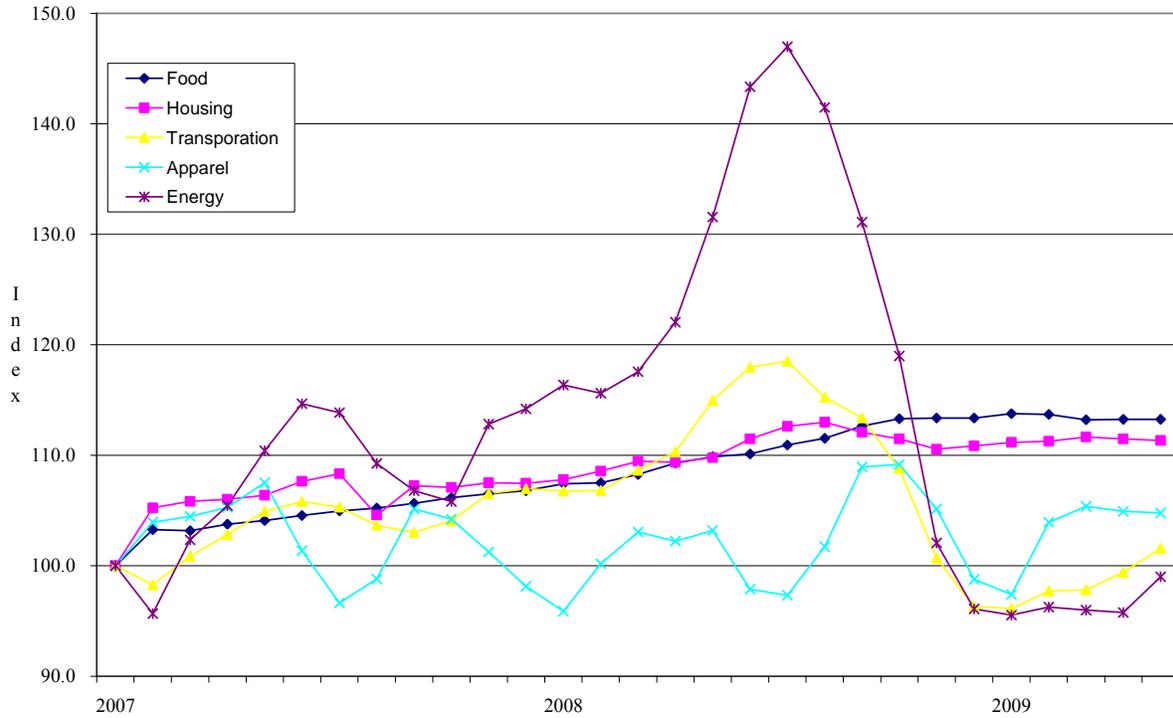


- The index for food and beverages fell 0.2 percent during May following a steady April and a 0.4 percent decrease during March. Food at home prices fell for the fourth straight month but were somewhat offset by a minimal rise for food away from home. The recent gains for alcoholic beverages slowed somewhat during May.
- Housing costs were off by 0.2 percent during May matching the decrease during April and combined, served to generally offset the 0.4 percent rise during March. Both rent and the owners' rent equivalent rose minimally during May but were more than offset by a sharp downturn for household energy costs. That index fell a steep 1.0 percent during May following the 3.1 percent dip during April, but generally in line with the 1.1 percent decrease during March. A steep falloff for the natural gas prices offset a modest rise for electricity costs.
- Reflecting the recent rise for gasoline prices, the transportation index has picked up strength. It rose by 0.1 percent during March, 1.6 percent during April and a 2.2 percent during May. That largely reflects the trend to higher prices for gasoline. They rose 1.4 percent during March, 5.1 percent during April and 10.9 percent during May.
- The recent gains for apparel prices were reversed during April and May. Prices which rose a strong 1.4 percent during March decreased 0.4 percent during April and a minimal 0.1 percent during May. Versus a year ago prices for apparel are up a modest 1.5 percent.



- Health care costs generally were steady during May following a 0.1 percent decrease during April and a 0.4 percent drop-off during March. Versus a year ago prices are generally steady.

**Selected Components of the New York Metro CPI
(January 2007 = 100.0)**



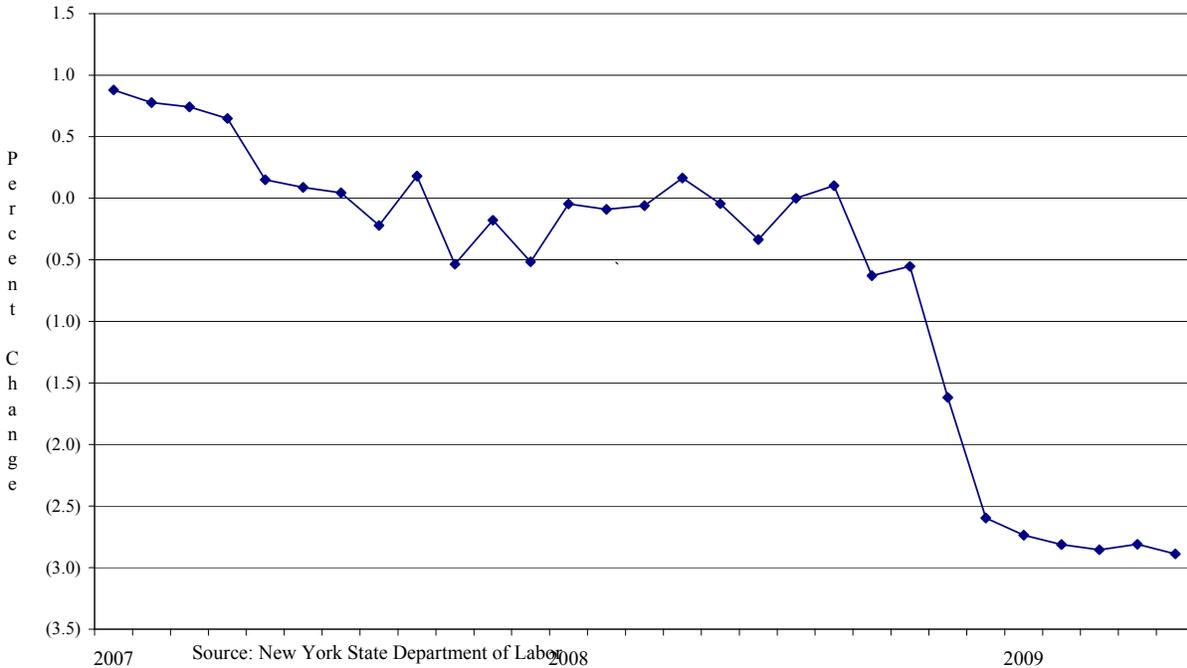
Source: U.S. Bureau of Labor Statistics

Nassau County Activity

During May versus a year ago, employment for County residents fell by 19,300 generally in line with the 18,800 decrease during April and 19,000 during March. However, even with the decrease for employed residents, the County’s labor force fell by a modest 3,700 during May more than offsetting the gain of 800 during April that came on the heels of a decrease of 1,200 participants during March.



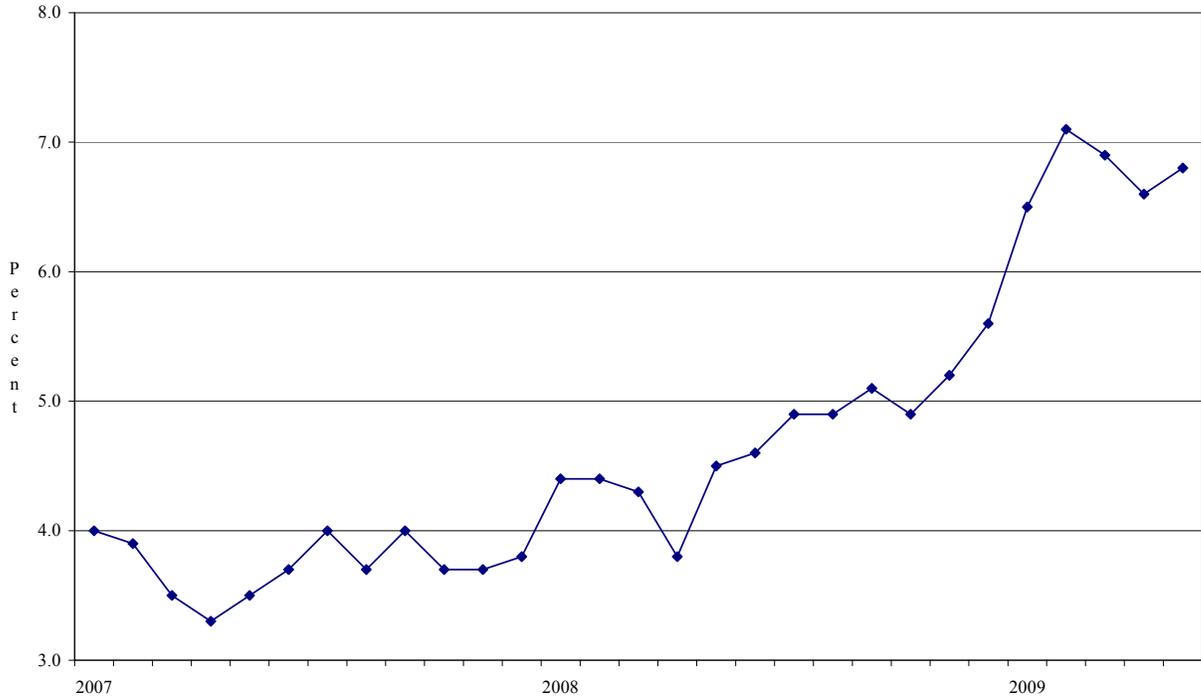
**Nassau County Employment
Year-Over-Year Percent Change
(Based On Household Survey)**



The unemployment rate for the County edged higher during May to 6.8 percent versus 6.6 percent during April but slightly less versus the 6.9 percent rate during March. However during May a year ago, the rate was a low 4.5 percent. The rise for the unemployment rate is largely due to the steady gain for residents unemployed. Versus May a year ago, that rose by 25,900 a steeper gain than the 20,700 rise during April and the 18,500 up-tick during March. It does indicate that to some extent residents are not leaving the labor force even with the difficulty in finding employment.



**Nassau County Unemployment Rate
(Rate is not Seasonally Adjusted)**



Source: New York State Department of Labor

Point of Interest

The Standard and Poor’s 500 stock index rose 15.3 percent during the second quarter erasing the steep downturn during the previous quarter and probably some of the panic with it. The average stock portfolio tracked by Morningstar rose 18.9 percent during the quarter. Bond funds rose a strong 7.6 percent during the quarter.

Generally all funds posted gains during the quarter. Foreign stock funds rose 25.4 percent on average with the funds dealing with Asia and Latin America particularly strong. Real estate was the best of sectors specializing in a specific industry with a gain of 29.8 percent. Financial, communications, technology and funds that specialize in financial services rose greater than 20 percent.

The bond funds saw similarly strong gains during the quarter. Portfolios that held generally high yield debt rose 18.9 percent and the emerging market bond funds rose 15.4 percent.

Still the performance versus a year ago for all major types of stock funds is down in double-digits even after the strong gains during the second quarter. That serves as a reminder as how far the markets fell during the previous two quarters.



SUMMARY OF COUNTY SALES TAX REVENUE

While tax revenues for the County are still below that of a year ago, the decrease may be moderating with the receipt for the most recent checks. During early June the revenues versus a year ago were down by 10.7 percent. However based on the payments received through July 14, total revenues are off by 9.9 percent versus a year ago as the decrease has moderated somewhat with the most recent checks.

Overview of County Sales Tax Revenue

At present, Nassau County has received \$415.1 million in sales tax revenue, with two remaining non-EFT distributions to be received for the second quarter. If each of the two distributions net decreases by -3 percent & -9 percent, the total gross sales tax revenue for the second quarter will be \$237.5 million. This would amount to a year-to-date decrease of \$47.28 million.

Table 1 presents scenarios for year-end revenue for FY 09. The lower limit is estimated at \$942.9 million with an upper limit of \$1,008.8 million. The year-end revenue should amount to \$942.9 million.

**Table 4. Budgeted and Projected Year-End Gross Sales Tax Revenue for FY '09
\$ (Millions)**

Budgeted Gross Sales Tax Revenue	FY '08 Actual Gross Revenue	Growth Scenarios From FY '08	Year-End Forecast for FY '09	Variance From Budget
\$1,008.1	\$1,003.1	0.5%	\$1,008.1	\$0
\$1,008.1	\$1,003.1	0.0%	\$1,003.1	-\$5.0
\$1,008.1	\$1,003.1	-2.0%	\$983.0	-\$25.1
\$1,008.1	\$1,003.1	-4.0%	\$963.0	-\$45.1
\$1,008.1	\$1,003.1	-6.0%	\$942.9	-\$75.4

Note: The variance to budget includes \$18 million sales tax extension to residential energy.

Gross Sales Tax Revenue Received to Date

Table 2 summarizes the EFT and non-EFT distributions received by the County as of July 15.

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Table 2. Comparative Analysis of Year-to-Date Gross Sales Tax Revenue for Nassau County, 2008 - 2009

DATE	2008	2008 YTD Running Total	2009	2009 YTD Running Total	2009 YTD Change Per Check	2009 YTD % Change Per Check	2009 YTD Increase (Decrease)	2009 YTD % Increase (Decrease)
2/5 EFT	37,107,340	37,107,340	35,887,940	35,887,940	(1,219,400)	-3.3%	(1,219,400)	-3.3%
3/5 EFT	34,744,944	71,852,284	32,477,248	68,365,187	(2,267,697)	-6.5%	(3,487,097)	-4.9%
3/5	24,517,000	96,369,284	21,507,000	89,872,187	(3,010,000)	-12.3%	(6,497,097)	-6.7%
3/12	12,906,114	109,275,398	10,505,271	100,377,458	(2,400,843)	-18.6%	(8,897,940)	-8.1%
4/4 EFT	37,137,417	146,412,815	32,079,582	132,457,040	(5,057,835)	-13.6%	(13,955,775)	-9.5%
4/4	29,321,000	175,733,815	29,614,000	162,071,040	293,000	1.0%	(13,662,775)	-7.8%
4/11	29,147,105	204,880,920	21,588,859	183,659,899	(7,558,247)	-25.9%	(21,221,022)	-10.4%
5/5 EFT	36,155,858	241,036,779	33,538,239	217,198,138	(2,617,619)	-7.2%	(23,838,641)	-9.9%
5/5	25,931,000	266,967,779	22,263,992	239,462,130	(3,667,008)	-14.1%	(27,505,649)	-10.3%
5/12	13,218,259	280,186,038	11,641,460	251,103,590	(1,576,799)	-11.9%	(29,082,448)	-10.4%
6/4 EFT	37,893,086	318,079,124	34,943,174	286,046,764	(2,949,912)	-7.8%	(32,032,360)	-10.1%
6/4	26,611,000	344,690,124	21,745,000	307,791,764	(4,866,000)	-18.3%	(36,898,360)	-10.7%
6/12	13,426,235	358,116,358	12,492,643	320,284,406	(933,592)	-7.0%	(37,831,952)	-10.6%
6/27	35,030,000	393,146,358	34,680,000	354,964,406	(350,000)	-1.0%	(38,181,952)	-9.7%
7/1 EFT	37,254,751	430,401,109	32,852,081	387,816,487	(4,402,671)	-11.8%	(42,584,623)	-9.9%
7/15	30,068,369	460,469,478	27,291,251	415,107,738	(2,777,117)	-9.2%	(45,361,740)	-9.9%

As stated above, the County is yet to receive two non-EFT checks for the second quarter. If both checks have an average decrease of -3.0 percent & -8.1 percent, the total gross sales tax revenue for the second quarter will be \$237.5 million. This would amount to a year-to-date decrease of \$47.28 million over 2008.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



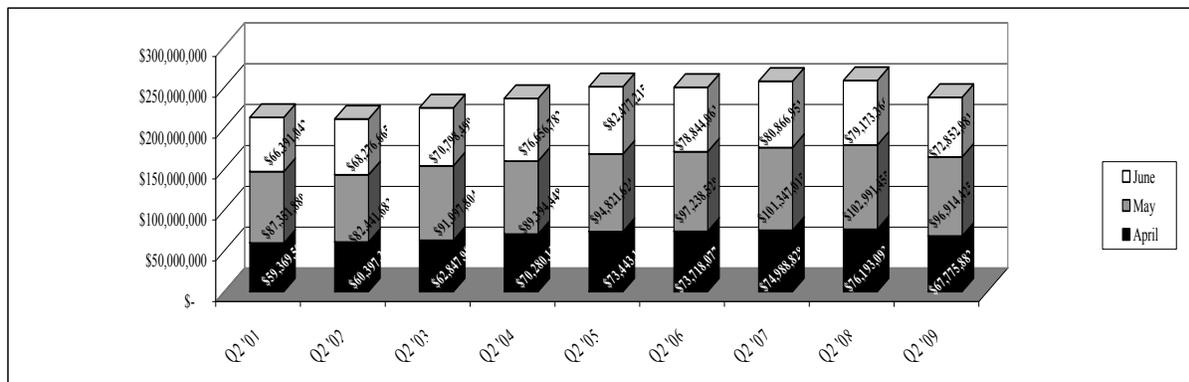
Bold & Italic type is current projection.

Sales Tax Revenue for 2nd Quarter of 2009

Table 3 summarizes the actual and projected aggregate monthly sales tax revenue for the second quarter of FY 08. In 2002, the County received \$211.1 million in sales tax revenue; for 2003, the total revenue for the 2nd quarter was \$224.7 million; for the 2nd quarter of 2004, the total revenue was \$236.3 million, for the 2nd quarter of 2005, the total revenue was \$250.7 million, for the 2nd quarter of 2006, the total revenue was \$249.8 million, for the 2nd quarter of 2007, the total revenue was \$257.2 million, for the 2nd quarter of 2008, the total revenue was \$258.4 million. For the second quarter of FY 09 Finance and Budget estimates that gross revenue will amount to about \$237.5 million.

Table 3: Actual & Projected Gross Sales Tax Revenue for the 2nd Quarter of 2009

Actual Gross Sales Tax Revenue for the 2nd Quarter of 2009.



Monthly Sales Tax Revenue	Q2 '01	Q2 '02	Q2 '03	Q2 '04	Q2 '05	Q2 '06	Q2 '07	Q2 '08	Q2 '09	% Change Year-to-Date
April	\$ 59,369,503	\$ 60,397,363	\$ 62,847,994	\$ 70,280,139	\$ 73,443,137	\$ 73,718,077	\$ 74,988,828	\$ 76,193,093	\$ 76,775,882	-12%
May	\$ 87,351,880	\$ 82,441,683	\$ 91,097,804	\$ 89,394,448	\$ 94,821,624	\$ 97,238,529	\$ 101,347,015	\$ 102,991,455	\$ 96,914,425	-6%
June	\$ 66,391,042	\$ 68,276,665	\$ 70,798,499	\$ 76,656,782	\$ 82,477,215	\$ 78,844,061	\$ 80,866,951	\$ 79,173,366	\$ 72,852,081	-9%
Q2 Sales Tax Revenue	\$ 213,112,425	\$ 211,115,711	\$ 224,744,297	\$ 236,331,369	\$ 250,741,976	\$ 249,800,667	\$ 257,202,795	\$ 258,357,914	\$ 237,542,388	-9%

Year-to-date Variance	Q2 '01	Q2 '02	Q2 '03	Q2 '04	Q2 '05	Q2 '06	Q2 '07	Q2 '08	Q2 '09
April	6,187,991	1,027,860	2,450,631	9,882,776	10,595,142	274,940	1,270,752	1,204,264	(8,417,211)
May	5,273,309	(4,910,197)	8,656,121	6,952,765	3,723,821	2,416,905	4,108,486	1,644,440	(6,077,030)
June	370,014	1,885,623	2,521,834	8,380,117	11,678,716	(3,633,154)	2,022,890	(1,693,585)	(6,321,285)
Total Revenue Variance	11,831,314	(1,996,714)	13,628,586	25,215,658	25,997,679	(941,309)	7,402,128	1,155,119	(20,815,526)

**What-if Scenarios and Year-end Revenue**

Historical Tax Collection Trends		
Fiscal Year	Collected Amount	% Growth
2003	\$ 895.5	
2004	\$ 939.9	4.96%
2005	\$ 953.8	1.48%
2006	\$ 991.2	3.92%
2007	\$ 1,012.0	2.10%
2008	\$ 1,003.1	-0.88%

Under a negative rate of growth of -6.0 percent for FY 09, year-end is projected at \$942.9 million.

If the Office of Management and Budget rate of negative growth of -6.0 percent holds, year-end revenue for FY 09 would yield \$942.9 million or no variance from the current budget projection.

Summary

Based on the current revenue trend, gross revenue for FY 09 is anticipated to be less than last year's amount. Presently, the Office of Management and Budget expects the decrease during 2009 to be \$65.2 million or -6.0 percent versus 2008.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



**KEY PERFORMANCE
INDICATORS**

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Vertical	Department	On-Board 1/1/2002	FY 2009 Budget	On-Board 1/1/2009	On Board 7/2/2009	Budget Variance	Change from 1/1/2009	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	38	37	(7)	(1)	7
	Correctional Center/Sheriff	1,278	1,317	1,260	1,243	(74)	(17)	(35)
	Emergency Management	0	6	6	5	(1)	(1)	5
	Fire Commission	121	112	111	110	(2)	(1)	(11)
	Medical Examiner	51	50	51	52	2	1	1
	Police District	1,807	1,864	1,845	1,781	(83)	(64)	(26)
	Police Headquarters	1,728	1,612	1,616	1,547	(65)	(69)	(181)
	Probation	286	239	224	223	(16)	(1)	(63)
	Traffic and Parking Violations Agency	33	38	38	38	0	0	5
	Sub-Total		5,334	5,282	5,189	5,036	(246)	(153)
Health & Human Services	Behavioral Services	62	86	81	78	(8)	(3)	16
	Health	289	239	231	230	(9)	(1)	(59)
	Physically Challenged	6	7	7	7	0	0	1
	Senior Citizens Affairs	39	39	35	35	(4)	0	(4)
	Social Services	975	870	845	843	(27)	(2)	(132)
	Veterans Services	8	8	8	8	0	0	0
	Youth Board	8	7	6	6	(1)	0	(2)
	Sub-Total		1,387	1,256	1,213	1,207	(49)	(6)
Parks, Public Works & Partnerships	Recreation, Parks and Museums	337	173	250	164	(9)	(86)	(173)
	Public Works / Traffic Safety	681	706	543	676	(30)	133	(5)
	Sub-Total		1,018	879	793	840	(39)	47
Shared Services	Civil Service	67	61	60	59	(2)	(1)	(8)
	CF - Constituent Affairs	14	15	13	14	(1)	1	0
	CF - Printing, Mail & Graphics	37	38	39	37	(1)	(2)	0
	County Attorney	131	155	161	157	2	(4)	26
	Human Resources	0	17	17	17	0	0	17
	Human Rights Commission	12	10	9	8	(2)	(1)	(4)
	Investigations	10	2	1	1	(1)	0	(9)
	Labor Relations	1	6	7	5	(1)	(2)	4
	Real Estate Services	11	9	9	9	0	0	(2)
	Sub-Total		283	313	316	307	(6)	(9)
Management Budget and Finance	Assessment	121	252	241	239	(13)	(2)	118
	Assessment Review Commission	9	41	40	41	0	1	32
	Information Technology	119	158	135	143	(15)	8	24
	Office of Management and Budget	12	40	37	35	(5)	(2)	23
	Purchasing	28	24	23	23	(1)	0	(5)
	Treasurer	58	42	42	42	0	0	(16)
	Sub-Total		347	557	518	523	(34)	5
Economic Development	Housing & Intergovernmental Affairs	3	6	6	7	1	1	4
	Planning	13	21	20	21	0	1	8
	Sub-Total		16	27	26	28	1	12
Other Executive Departments	Coord. Agency for Spanish Americans	5	8	8	7	(1)	(1)	2
	County Executive	8	35	33	31	(4)	(2)	23
	Minority Affairs	4	8	8	6	(2)	(2)	2
	Public Administrator	7	7	7	7	0	0	0
	Sub-Total		24	58	56	51	(7)	(5)
Independently Elected Officials	County Clerk	92	106	101	101	(5)	0	9
	Records Management	19	13	13	13	0	0	(6)
	County Comptroller	80	99	90	87	(12)	(3)	7
	District Attorney	363	375	380	379	4	(1)	16
	Elections	107	115	112	123	8	11	16
	Legislature	89	97	88	88	(9)	0	(1)
	Sub-Total		750	805	784	791	(14)	7
Sub-Total Full-Time Employees		9,159	9,177	8,895	8,783	(394)	(112)	(376)
HHS	Contract Employees	316	60	60	78	18	18	(238)
Major Operating Funds Sub-Total		9,475	9,237	8,955	8,861	(376)	(94)	(614)
SSW	Sewer Districts	356	334	280	278	(56)	(2)	(78)
Grand Total F/T Employees		9,831	9,571	9,235	9,139	(432)	(96)	(692)

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non	Grand Total
								On-Board 7/2/2009					On-Board 7/2/2009	On-Board 7/2/2009
Public Safety	Consumer Affairs	32						32					5	37
	Correctional Center	175				1,066		1,241					2	1,243
	Emergency Management	1						1					4	5
	Fire Commission	110						110					-	110
	Medical Examiner	50						50			2		2	52
	Police District	69			1,511		201	1,781			-		-	1,781
	Police Headquarters	613	413		319		197	1,542			5		5	1,547
	Probation	221						221			2		2	223
	Traffic and Parking Violations Agency	34						34			4		4	38
	Sub-Total	1,305	413	-	1,830	1,066	398	5,012	-	-	24	-	24	5,036
Health & Human Services	Behavioral Services	76						76			2		2	78
	Health	226						226			4		4	230
	Physically Challenged							-			7		7	7
	Senior Citizens Affairs	33						33			2		2	35
	Social Services	830						830			13		13	843
	Veterans Services	5						5			3		3	8
	Youth Board	5						5			1		1	6
Sub-Total	1,175	-	-	-	-	-	1,175	-	-	32	-	32	1,207	
Parks, Public Works & Partnerships	Recreation, Parks and Museums	155						155			9		9	164
	Public Works	671						671			5		5	676
	Sub-Total	826	-	-	-	-	-	826	-	-	14	-	14	840
Shared Services	Civil Service	53						53			6		6	59
	CF - Constituent Affairs							-			14		14	14
	CF - Printing, Mail & Graphics	37						37					-	37
	County Attorney	46						46			111		111	157
	Human Resources							-			17		17	17
	Human Rights Commission	6						6			2		2	8
	Investigations							-			1		1	1
	Labor Relations							-			5		5	5
	Real Estate Services	5						5			4		4	9
	Sub-Total	147	-	-	-	-	-	147	-	-	160	-	160	307
Management Budget and Finance	Assessment	231						231			8		8	239
	Assessment Review Commission	37						37			4		4	41
	Information Technology	135						135			8		8	143
	Office of Management and Budget							-			35		35	35
	Purchasing	20						20			3		3	23
	Treasurer	38						38			4		4	42
Sub-Total	461	-	-	-	-	-	461	-	-	62	-	62	523	
Economic Development	Housing & Intergovernmental Affairs							-			7		7	7
	Planning	16						16			5		5	21
	Sub-Total	16	-	-	-	-	-	16	-	-	12	-	12	28
Other Executive Departments	Coord. Agency for Spanish Americans							-			7		7	7
	County Executive							-		1	30		31	31
	Minority Affairs							-			6		6	6
	Public Administrator	5						5			2		2	7
	Sub-Total	5	-	-	-	-	-	5	-	1	45	-	46	51
Independently Elected Officials	County Clerk	92						92		1	8		9	101
	Records Management	13						13					-	13
	County Comptroller	76						76		1	10		11	87
	District Attorney	147		40				187		1	191		192	379
	Elections	109						109			14		14	123
	Legislature							-		19	69		88	88
	Sub-Total	437	-	40	-	-	-	477	-	22	292	-	314	791
Sub-Total Full-Time Employees		4,372	413	40	1,830	1,066	398	8,119	0	23	641	0	664	8,783
HHS	Contract Employees											78	78	78
Major Operating Funds Sub-Total		4,372	413	40	1,830	1,066	398	8,119	0	23	641	78	742	8,861
SSW	Sewer Districts	278						278						278
Grand Total F/T Employees		4,650	413	40	1,830	1,066	398	8,397	-	23	641	78	742	9,139

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union On-Board 7/2/2009	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 7/2/2009	Grand Total On-Board 7/2/2009
Public Safety	Criminal Justice						-			1		1	1
	Probation	11					11					-	11
	Sub-Total	11	-	-	-	-	11	-	-	1		1	12
Health & Human Services	Behavioral Services	41					41					-	41
	Health	93					93					-	93
	Senior Citizens	2					2					-	2
	Social Services	56					56					-	56
	Youth Board						-					-	-
	Sub-Total	192	-	-	-	-	192	-	-	-	-	-	192
Parks, Public Works & Partnerships	Recreation, Parks and Museums	4					4					-	4
	Sub-Total	4	-	-	-	-	4	-	-	-		-	4
Economic Development	Housing & Intergovernmental Affairs	-					-			84		84	84
	Planning	6					6					-	6
	Sub-Total	6	-	-	-	-	6	-	-	84	-	84	90
HHS	Contract Employees										23	23	23
	Major Operating Funds Sub-Total	213	-	-	-	-	213	-	-	85	23	108	321
SSW	Sewer Districts												
	Grand Total F/T Employees	213	-	-	-	-	213	-	-	85	23	108	321

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Spending

	Historical Actuals		Month-to-Date	Year-to-Date				2009 Budget
	June 2008 Month	2008 Full Year Actual	June 2009 Month	Actual 2008	Actual 2009	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-	-	-	-	-	-	0.0%	-
Assessment Review	14,398	230,323	-	111,297	23,387	(87,910)	(79.0%)	210,000
Assessment	613	43,777	-	10,155	22,387	12,232	120.5%	69,625
County Attorney	-	569	-	-	-	-	0.0%	-
Behavioral Health	1,000	7,166	-	3,666	2,073	(1,593)	(43.5%)	7,000
OMB	-	-	-	-	-	-	0.0%	-
Consumer Affairs	26,528	161,605	12,223	54,653	32,812	(21,841)	(40.0%)	130,000
Correctional Ctr/Sheriff	2,858,832	23,713,911	1,483,003	11,754,906	7,601,338	(4,153,568)	(35.3%)	16,560,000
Office of the County Executive	-	-	-	-	-	-	0.0%	-
Constituent Affairs	-	18,294	-	-	-	-	0.0%	45,000
County Clerk	520	42,351	-	17,330	1,200	(16,130)	(93.1%)	125,000
County Comptroller	-	8,173	525	663	1,271	608	91.7%	150,000
Civil Service	2,958	26,335	-	12,460	-	(12,460)	(100.0%)	24,087
District Attorney	36,325	542,433	39,821	238,470	181,723	(56,747)	(23.8%)	300,000
Elections	-	89,835	-	19,036	-	(19,036)	(100.0%)	40,000
Emergency Management	-	1,979	-	-	-	-	0.0%	-
Health	13,215	279,701	20,425	119,328	77,471	(41,857)	(35.1%)	217,000
Housing & Intergovernmental	-	-	-	-	-	-	0.0%	-
Physically Challenged	-	-	-	-	-	-	0.0%	-
Human Rights	-	-	108	-	108	108	100.0%	-
Information Technology	2,154	69,360	294	15,547	11,222	(4,325)	(27.8%)	121,012
Legislature	-	-	-	-	-	-	0.0%	-
Labor Relations	-	-	-	-	-	-	0.0%	-
Minority Affairs	-	-	-	-	-	-	0.0%	-
Medical Examiner	3,177	21,916	2,131	21,916	1,044	(20,872)	(95.2%)	39,000
Mental Health	-	-	-	-	-	-	0.0%	-
Public Administrator	-	5,987	-	3,537	500	(3,037)	(85.9%)	9,013
Probation	82,478	774,882	5,893	518,478	45,248	(473,230)	(91.3%)	284,620
Human Resources	-	-	-	-	-	-	0.0%	-
Recreation & Parks	55,393	583,718	9,425	136,794	33,768	(103,026)	(75.3%)	246,750
Planning	898	10,314	1,324	4,017	2,126	(1,891)	(47.1%)	15,015
Purchasing	-	781	-	781	-	-	0.0%	2,000
Public Works	9,543	966,137	-	535,343	616,495	81,152	15.2%	1,266,084
Real Estate	660	19,028	3,482	15,570	7,958	(7,612)	(48.9%)	34,272
Records Management	-	4,727	-	-	801	801	100.0%	5,000
CASA	-	-	-	-	-	-	0.0%	-
Senior Citizens	-	86	-	86	-	(86)	(100.0%)	1,000
Social Services	213,556	2,450,771	100,409	1,265,373	420,591	(844,782)	(66.8%)	1,557,425
Treasurer	-	6,471	-	6,320	1,011	(5,309)	(84.0%)	20,000
Traffic Safety	-	-	-	-	-	-	0.0%	-
TPVA	15,756	190,176	9,063	86,253	50,110	(36,143)	(41.9%)	236,250
Veterans Services	-	-	-	-	-	-	0.0%	-
Youth Board	-	3,183	-	2,061	-	(2,061)	(100.0%)	3,260
Total General Fund	3,338,004	30,273,989	1,688,126	14,954,040	9,134,644	(5,818,615)	(63.7%)	21,718,413
Parks Recreation	-	-	-	-	-	-	0.0%	-
Police District	1,453,643	20,845,970	1,078,966	6,147,978	4,516,309	(1,631,669)	(26.5%)	15,262,702
Police HQ	1,295,750	19,490,343	1,230,369	7,696,536	6,218,937	(1,477,599)	(19.2%)	17,422,835
Fire Commission	138,319	1,716,641	114,747	708,644	684,103	(24,541)	(3.5%)	1,210,000
Subtotal - 5 Major Funds	6,225,716	72,326,943	4,112,208	29,507,198	20,553,993	(8,952,424)	(43.6%)	55,613,950
Sewer Districts	115,172	1,571,680	156,240	752,477	654,103	(98,374)	(13.1%)	1,750,000
Grand Total	6,340,888	73,898,623	4,268,448	30,259,675	21,208,096	(9,050,798)	(29.9%)	57,363,950

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 5: Overtime Hours

Vertical	Department	2008 Overtime		2009 Overtime		YTD	
		June	YTD	June	YTD	# Change	% Change (Up/Down)
Public Safety	Consumer Affairs	733	1,601	78	651	(950)	(59%)
	Correctional Center	32,278	193,370	17,771	135,897	(57,473)	(30%)
	Emergency Management	0	19	0	0	(19)	(100%)
	Fire Commission	3,002	16,464	197	11,776	(4,688)	(28%)
	Medical Examiner	57	377	0	60	(317)	(84%)
	Police District	22,926	106,657	16,420	75,980	(30,677)	(29%)
	Police Headquarters	19,066	117,080	18,535	98,206	(18,874)	(16%)
	Probation	1,349	9,007	0	836	(8,171)	(91%)
	Sheriff	976	6,740	73	420	(6,320)	(94%)
	Traffic and Parking Violations Agency	395	2,437	79	1,277	(1,160)	(48%)
	Traffic Safety	0	0	0	0	0	0%
Sub-Total		80,782	453,752	53,153	325,103	(128,649)	(28%)
Health & Human Services	Behavioral Health	12	75	0	36	(39)	(52%)
	Health	226	1,691	12	595	(1,096)	(65%)
	Mental Health	0	0	0	0	0	0%
	Physically Challenged	0	0	0	0	0	0%
	Senior Citizens	1	3	0	0	(3)	(100%)
	Social Services	3,227	24,440	258	6,472	(17,968)	(74%)
	Veterans Services	0	0	0	0	0	0%
Youth Board	5	49	0	0	(49)	(100%)	
Sub-Total		3,471	26,258	270	7,103	(19,155)	(73%)
Parks, Public Works & Partnerships	Recreation, Parks and Museums	2,215	4,337	16	891	(3,446)	(79%)
	Public Works	1,671	10,867	455	13,630	2,763	25%
	Sub-Total		3,886	15,204	471	14,521	(683)
Shared Services	Civil Service	43	174	0	0	(174)	(100%)
	Constituent Affairs	32	153	0	0	(153)	(100%)
	County Attorney	0	0	0	0	0	0%
	Labor Relations	0	0	0	0	0	0%
	Human Rights Commission	0	0	0	0	0	0%
	Human Resources	0	0	0	0	0	0%
	Real Estate	20	296	0	143	(153)	(52%)
	Records Management	0	9	0	15	6	67%
Sub-Total		95	632	0	158	(474)	(75%)
Management Budget & Finance	Assessment Review	222	1,962	0	375	(1,587)	(81%)
	Information Technology	80	315	0	163	(152)	(48%)
	Office of Management and Budget	0	0	0	0	0	0%
	Purchasing	0	18	0	0	(18)	(100%)
	Treasurer	3	166	0	22	(144)	(87%)
Sub-Total		305	2,461	0	560	(1,901)	(77%)
Economic Development	Housing & Intergovernmental Affairs	0	0	0	0	0	0%
	Planning	20	92	17	34	(58)	(63%)
	Sub-Total		20	92	17	34	(58)
Elected Officials	Assessment	11	236	0	507	271	115%
	County Clerk	86	518	0	31	(487)	(94%)
	County Comptroller	0	15	3	34	19	127%
	County Executive	0	0	0	0	0	0%
	District Attorney	693	5,304	83	4,071	(1,233)	(23%)
	Legislature	0	0	0	31	31	0%
Sub-Total		790	6,073	86	4,674	(1,399)	(23%)
Other	Board of Elections	0	39	0	14	(25)	(64%)
	Coord. Agency for Spanish Americans	0	0	0	0	0	0%
	Minority Affairs	0	0	0	0	0	0%
	Public Administrator	4	88	4	8	(80)	(91%)
Sub-Total		4	127	4	22	(105)	(83%)
SSW	Sewer & Water Supply	2,511	17,304	1,394	13,533	(3,771)	(22%)
	Sub-Total		2,511	17,304	1,394	13,533	(3,771)
Grand Total		91,864	521,903	55,395	365,708	(156,195)	-29.93%

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

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



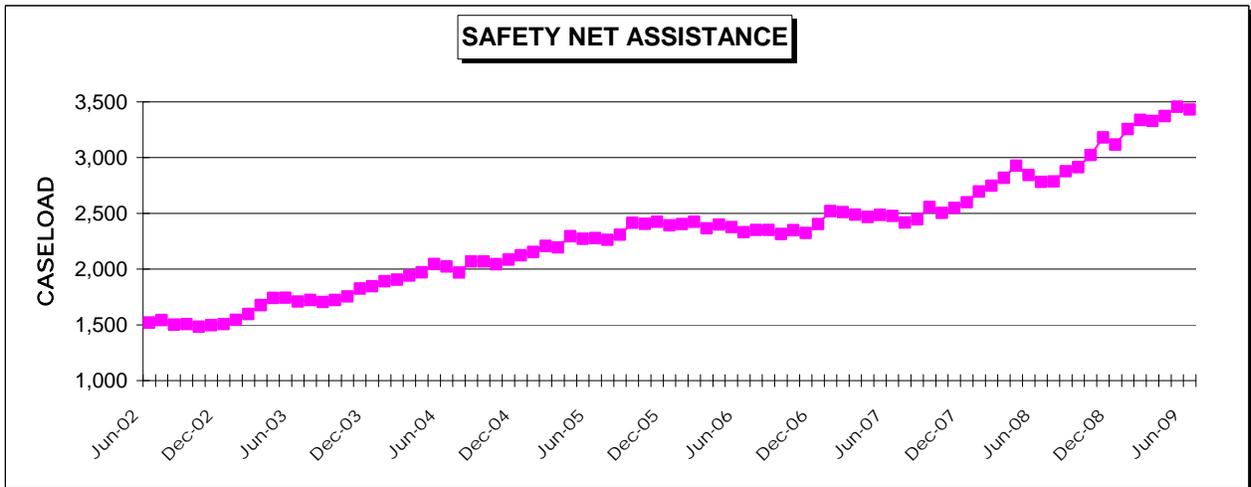
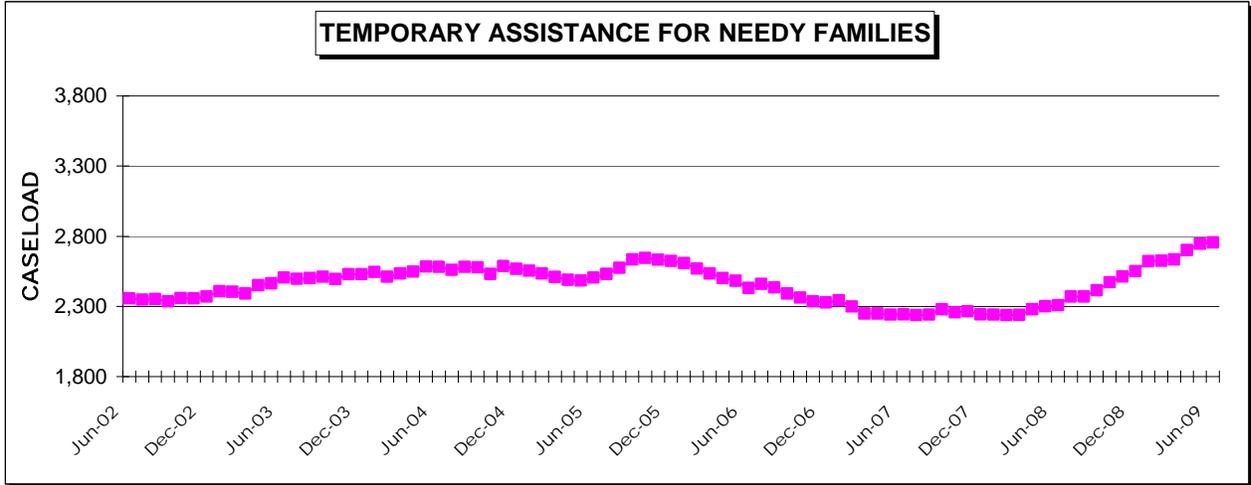
KPI REPORT 6: Utilities

UTILITIES REPORT - June 2009

Department	Description	Sub-Object code	2009 Adopted Budget	2008 Year-End Results	June 2008 YTD	June 2009 YTD	Variance to 2009 Budget	2009 YTD % Expended
Public Works (Gen Fund)								
	Water	55W	1,175,740	858,990	159,992	73,447	1,102,293	6.2
	Fuel	550	1,451,018	1,724,051	1,435,000	1,123,931	327,087	77.5
	Light, Power	551	17,664,340	16,214,098	7,833,917	8,658,614	9,005,726	49.0
	Telephone	552	1,920	160	59	32	1,888	1.7
	Natural Gas	553	2,301,619	2,809,100	1,700,767	1,405,310	896,309	61.1
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		31,072,200	30,728,949	20,243,535	19,738,897	11,333,303	63.5
Corrections Center								
	Water	55W	270,000	245,238	123,651	99,723	170,277	36.9
	Fuel	550	60,000	50,421	27,753	15,980	44,020	26.6
	Light, Power	551	315,450	264,103	151,644	127,042	188,408	40.3
	TOTAL		645,450	559,762	303,048	242,745	402,705	37.6
Police Department(PDD)								
	Water	55W	32,899	27,726	16,901	18,523	14,376	56.3
	Fuel	550	737,836	299,981	179,657	170,507	567,329	23.1
	Light, Power	551	360,525	445,414	219,018	219,608	140,917	60.9
	Telephone	552	494,067	470,328	72,471	92,577	401,490	18.7
	TOTAL		1,625,327	1,243,449	488,047	501,215	1,124,112	30.8
Police Department (PDH)								
	Water	55W	-	1,394	1,307	1,299	(1,299)	0.0
	Fuel	550	-	2,000	2,000	2,000	(2,000)	0.0
	Telephone	552	2,933,440	2,614,144	932,164	643,878	2,289,562	21.9
	TOTAL		2,933,440	2,617,538	935,471	647,177	2,286,263	22.1
Information Technology								
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Telephone	552	4,320,041	4,056,112	1,868,220	2,060,365	2,259,676	47.7
	Natural Gas	553	-	-	-	-	-	-
	TOTAL		4,875,955	4,473,127	2,233,673	2,430,418	2,445,537	49.8
Social Services								
	Fuel	550	-	-	-	89	(89)	-
	Light, Power	551	400	200	-	-	400	0.0
	TOTAL		400	200	-	89	311	22.3
Major Operating Funds Departments Totals								
	Water	55W	1,478,639	1,133,348	301,851	192,992	1,285,647	13.1
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Fuel	550	2,248,854	2,076,453	1,644,410	1,312,507	936,347	58.4
	Light, Power	551	18,340,715	16,923,815	8,204,579	9,005,264	9,335,451	49.1
	Telephone	552	7,749,468	7,140,744	2,872,914	2,796,852	4,952,616	36.1
	Natural Gas	553	2,301,619	2,809,100	1,700,767	1,405,310	896,309	61.1
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		41,152,772	39,623,025	24,203,774	23,560,541	17,592,231	57.3
Public Works (SSWRD)								
	Water	55W	1,722,242	1,427,320	565,775	255,943	1,466,299	14.9
	Fuel	550	693,000	250,000	250,000	354,845	338,155	51.2
	Light, Power	551	1,153,106	827,520	368,680	483,248	669,858	41.9
	Telephone	552	2,179	-	0	6,484	(4,305)	297.6
	Natural Gas	553	12,522,658	10,830,681	3,494,781	4,261,597	8,261,061	34.0
	TOTAL		16,093,185	13,335,521	4,679,236	5,362,117	10,731,068	33.3
County Total (Including SSWRD)								
	Water	55W	3,200,881	2,560,668	867,626	448,935	2,751,946	14.0
	Cellular Phone	531	555,914	417,015	365,453	370,053	185,861	66.6
	Fuel	550	2,941,854	2,326,453	1,894,410	1,667,352	1,274,502	56.7
	Light, Power	551	19,493,821	17,751,335	8,573,259	9,488,512	10,005,309	48.7
	Telephone	552	7,751,647	7,140,744	2,872,914	2,803,336	4,948,311	36.2
	Natural Gas	553	14,824,277	13,639,781	5,195,548	5,666,907	9,157,370	38.2
	Green Choice Energy	564	-	233,750	225,000	-	-	0.0
	Thermal Energy -TRI-GEN	555	7,327,299	7,724,800	7,724,800	7,327,299	-	100.0
	Energy Conservation	560	1,150,264	1,164,000	1,164,000	1,150,264	-	100.0
	TOTAL		57,245,957	52,958,546	28,883,010	28,922,658	28,323,299	50.5

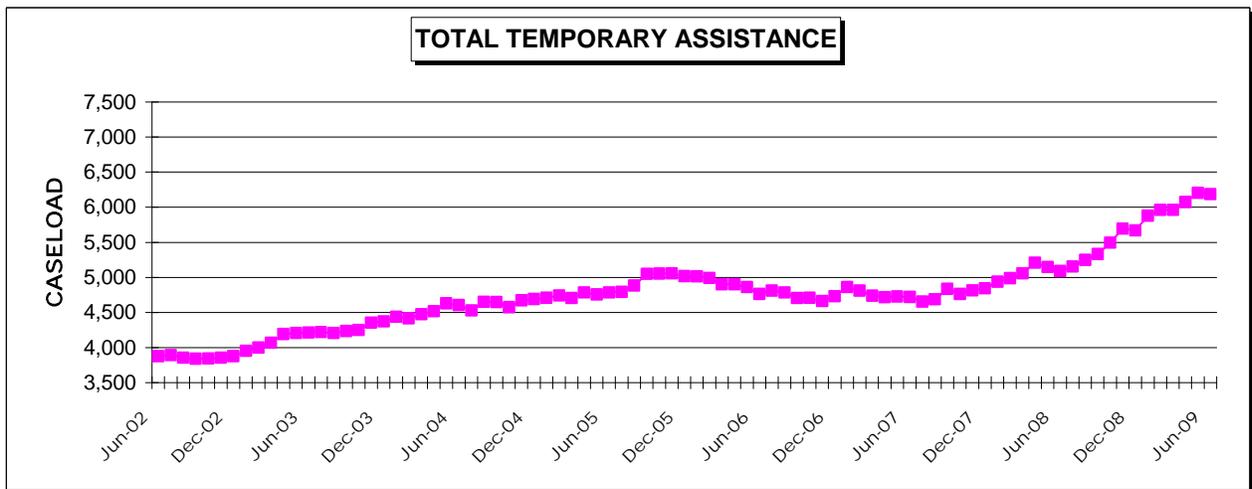
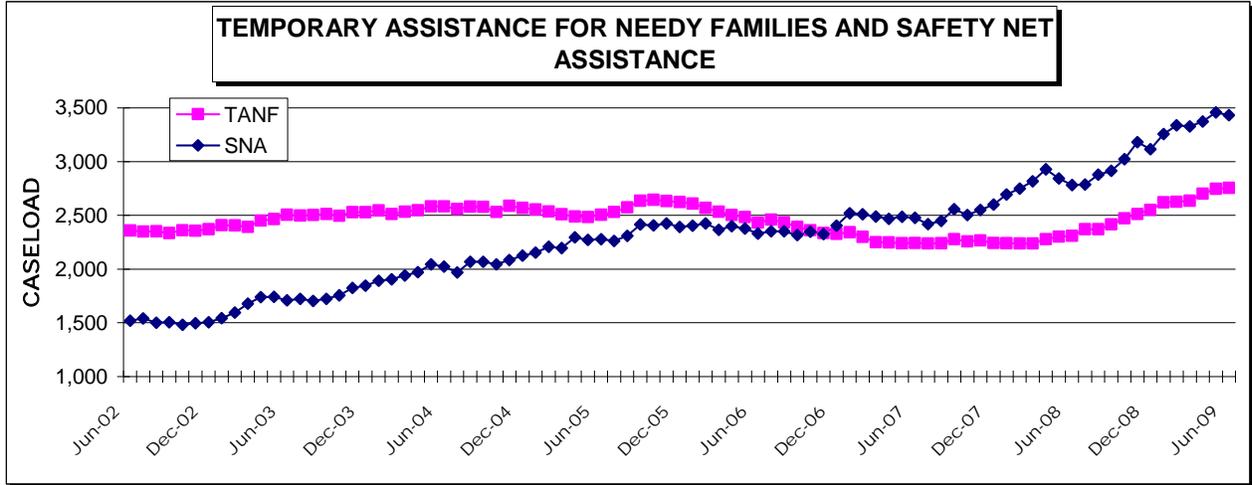


KPI REPORT 7: DSS Caseloads



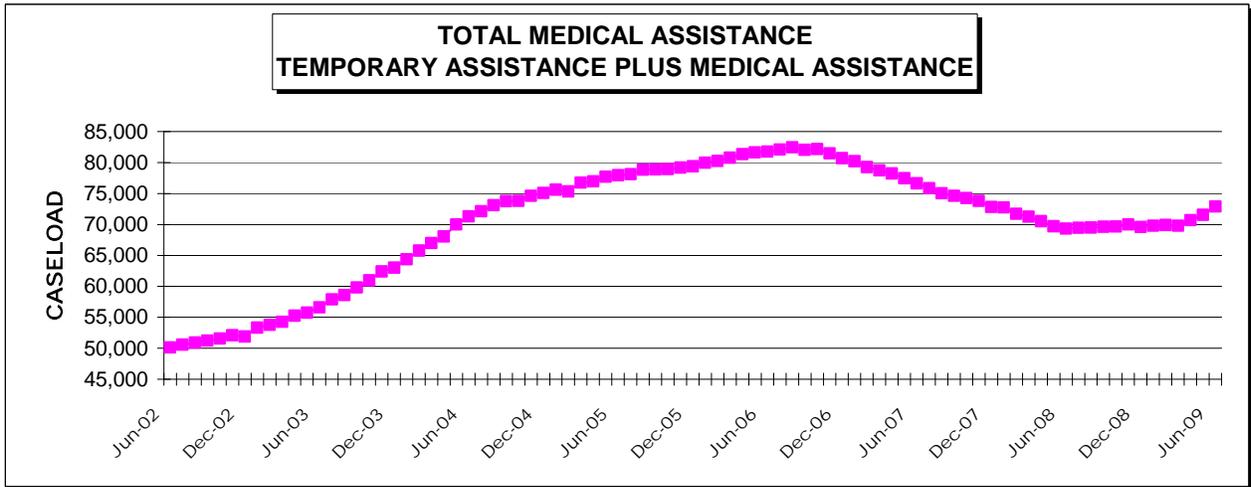
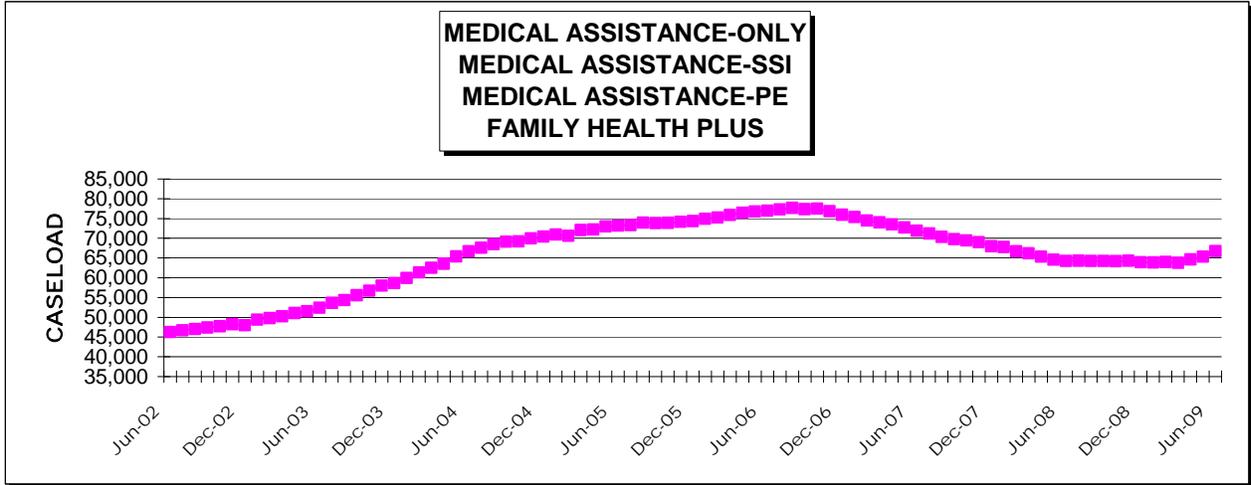


KPI REPORT 7: DSS Caseloads



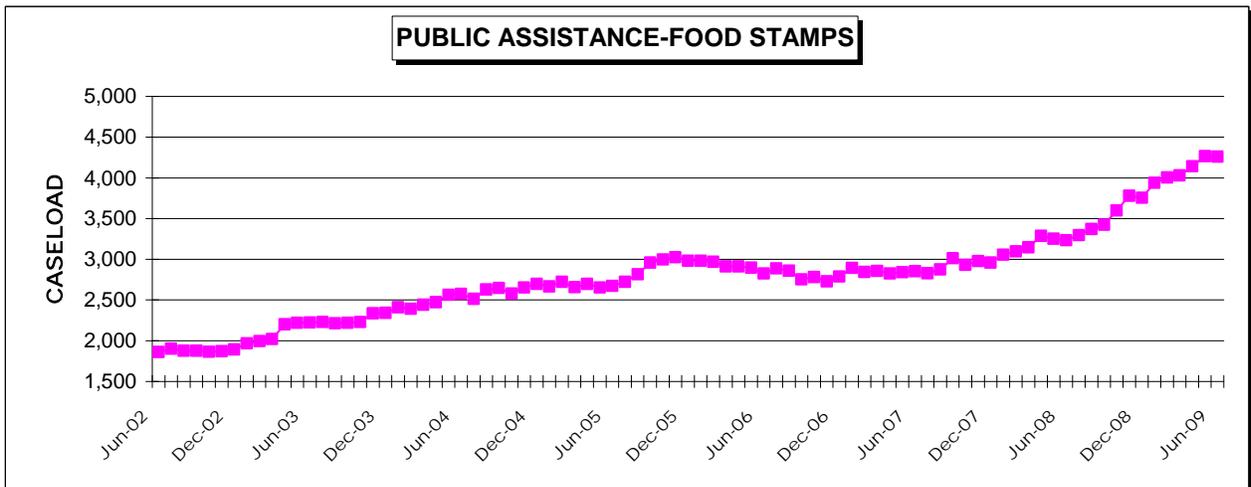
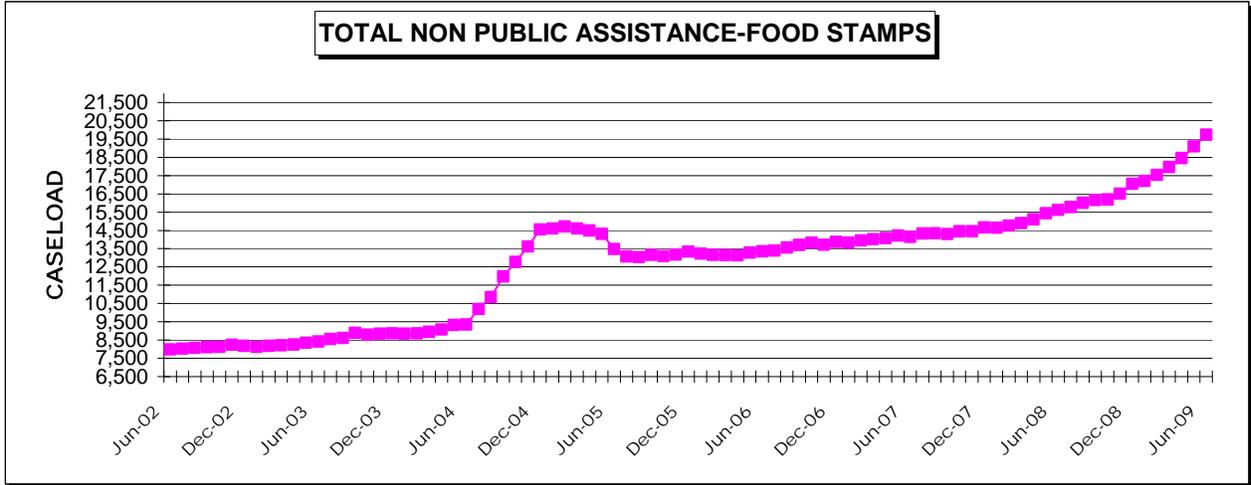


KPI REPORT 7: DSS Caseloads



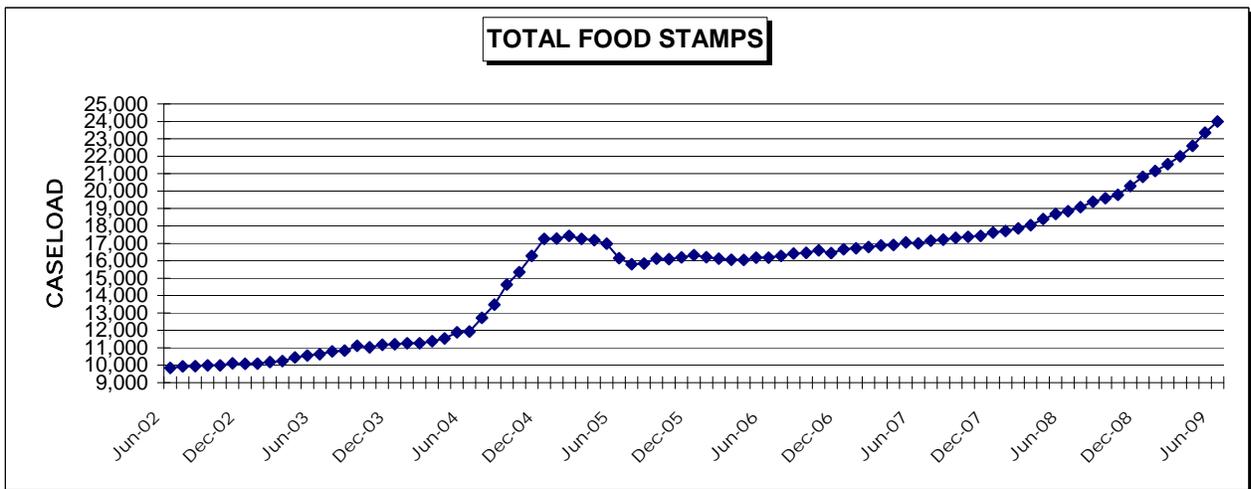
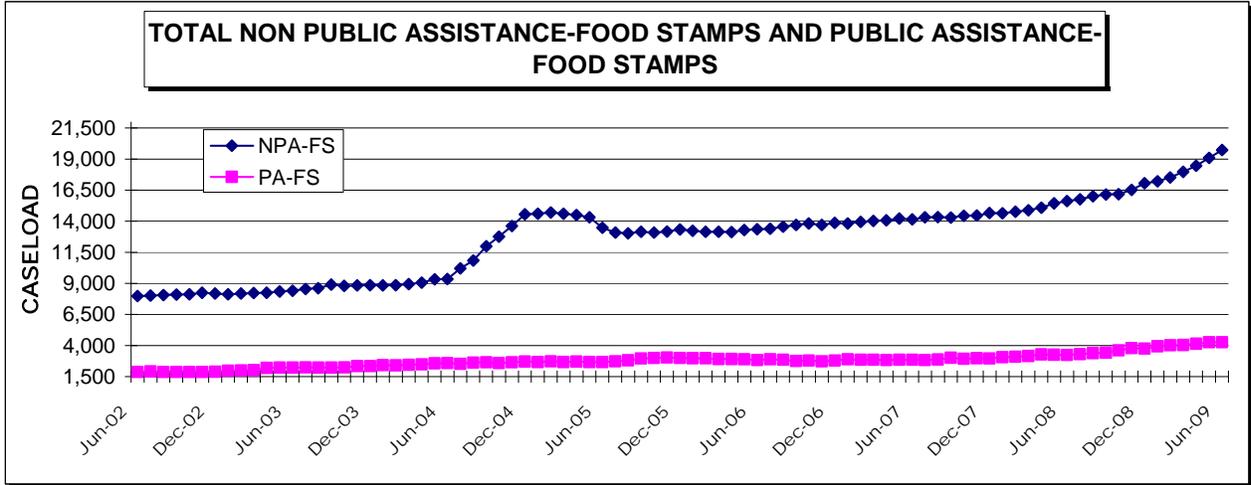


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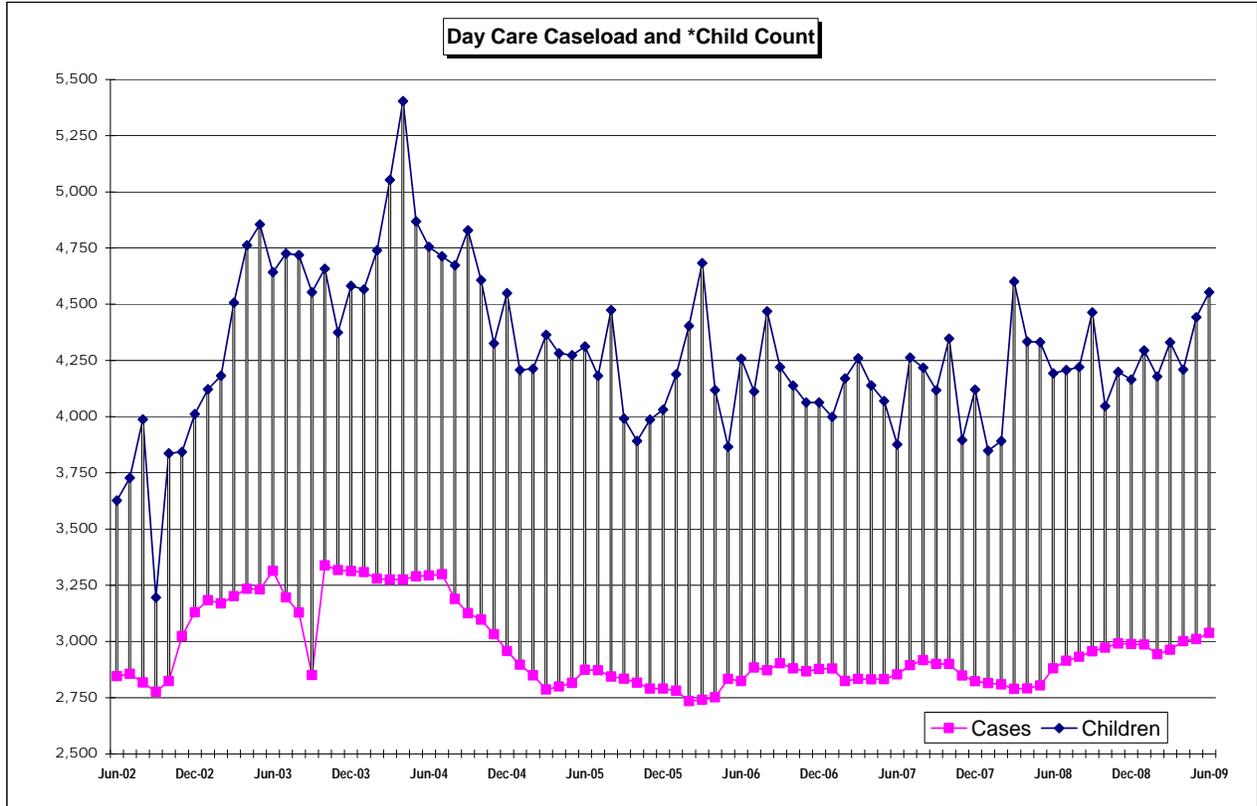


KPI REPORT 7: DSS Caseloads





KPI REPORT 7: DSS Caseloads





KPI REPORT 8: Tax Certiorari Report

The County’s Assessment Review Commission has completed the process of estimating the County’s tax certiorari liability based on 2008 activity. As of December 31, 2008, the liability for real estate tax refunds as audited by the Comptrollers’ Office and Deloitte, including interest, is estimated to be approximately \$139 million dollars. The 2008 estimate represents an increase over the 2007 audited estimate of \$102 million dollars. The increase is solely attributable to a modification in the methodology used to determine liability. This modification included certain items in the liability estimate that, in past years, were excluded. History has shown that some of these past exclusions may have underestimated liability. The modifications, along with the benefit of having a greater number of parcel specific values, give us confidence that this year’s estimate accurately reflects the County’s total outstanding liability for tax certiorari claims. The 2008 estimate consists of \$53.5 million arising from new proceedings commenced during 2008 and \$85.5 million from old proceedings. The total refunds paid in 2008 are the result of the County’s aggressive stance to reduce the backlog of old liability. In 2008, 32,725 refund claims were paid compared to 15,571 in 2007.

As in 2007, the County recognized that appropriations required to pay for tax certiorari refunds would exceed budgeted amounts for 2008 as it continued its efforts to aggressively pay down its backlog of claims. As a result, the County determined it was in its best interest to utilize available bond monies from 2007 to pay off these refunds. The County exhausted \$17.5 million dollars of bond proceeds to pay for refunds in 2007. An additional \$58.8 million of bond proceeds was used to pay refunds in 2008. Based on the past experience the County’s projection of refunds for 2009 is now estimated to be \$95.0 million dollars, not including any net accrual amount. This projection is based, in part, on the fact that the total amount of residential Small Claims filings has been reduced from 51,000 to 32,000. With additional bond monies available the County will continue a program to rapidly draw down the backlog of liability. By drawing down the backlog of old liability, and correcting assessments before they become refund liability, the County will be in a favorable position to meet its targeted budget amounts outlined in the multi-year plan. By becoming increasingly more efficient in the processing of claims it will allow the County to continue to shrink the backlog of liability from old proceedings to historic lows, reduce the County’s interest expense and get payments distributed to property owners in a more timely manner.

Tax Certiorari Activity (\$ millions)

	Actual 2007	Actual 2008	Projected 2009
Expenses			
Commercial Refunds	\$54.5	\$57.4	\$70.0
Residential Refunds	\$10.2	\$19.6	\$12.0
Cancellations & Reductions	\$15.2	\$10.1	\$11.5
Petitions	\$1.7	\$1.5	\$ 1.5
Accrual (Net)*	\$5.5	\$10.2	N/A
Total Expenses	\$87.1	\$98.8	\$95.0
Revenue Sources			
Operating Funds	\$50.0	\$40.0	\$50.0
Prior Year Budget Surplus	\$19.6	\$0.0	\$0.0
Debt	\$17.5	\$58.8	\$45.0
Total Revenue Sources	\$87.1	\$98.8	\$95.0

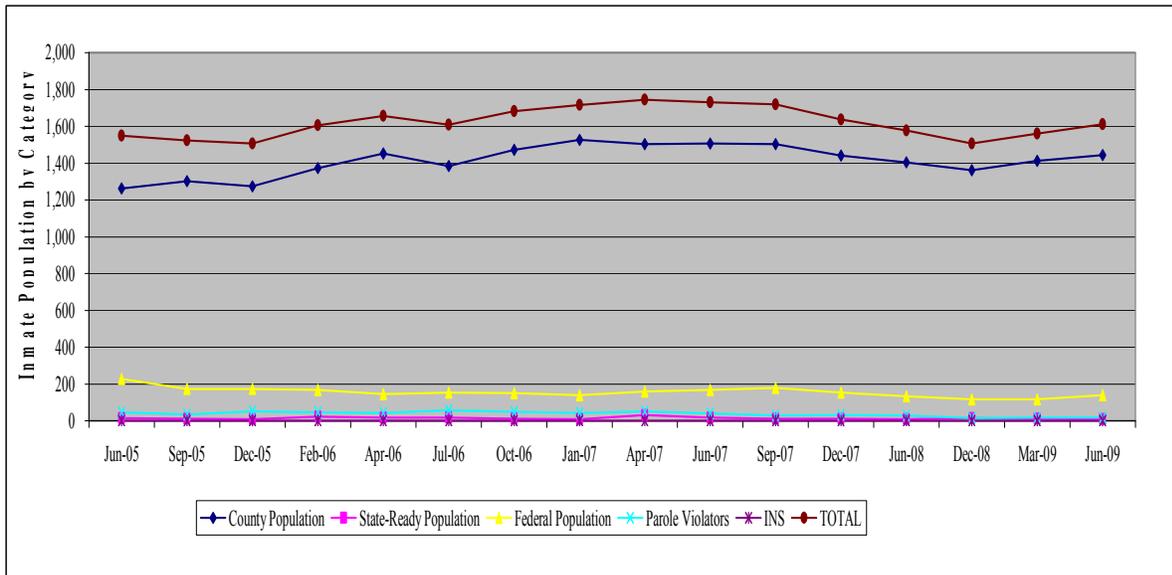
*Year-end accrual in 2006 was \$19.5 million. Year-end accrual in 2007 was \$25 million. The 2008 year end accrual is \$35.2 million. The net accrual amount accounts for a reversal of a prior year’s accrued amount plus the current year’s accrual.

FISCAL 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 9: Correction Center Inmate Population

	Jun-05	Sep-05	Dec-05	Feb-06	Apr-06	Jul-06	Oct-06	Jan-07	Apr-07	Jun-07	Sep-07	Dec-07	Jun-08	Dec-08	Mar-09	Jun-09
County Population	1,262	1,303	1,275	1,373	1,452	1,384	1,473	1,525	1,504	1,507	1,503	1,440	1,405	1,362	1,414	1,445
State-Ready Population	14	12	8	23	16	16	10	9	31	16	11	10	9	13	12	9
Federal Population	228	173	172	167	146	152	150	140	160	166	178	154	134	115	117	138
Parole Violators	44	35	52	44	42	57	49	42	51	41	27	32	28	15	16	18
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,548	1,523	1,507	1,607	1,656	1,609	1,682	1,716	1,746	1,730	1,719	1,636	1,576	1,505	1,559	1,610





KPI REPORT 10: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period May 1st to May 31, 2009

Expense	YTD Actuals	
	May-09	May-08
Salary	5,509,637	6,030,065
Fringe Benefits	2,209,198	2,131,866
General and Administrative Expenses	5,762,741	5,158,402
Bond Principal	606,250	606,250
Expense Total	14,087,827	13,926,583
Revenue		
Net Retained Commission	12,939,088	13,929,851
Other income	580,029	1,124,218
Revenue Total	13,519,117	15,054,069
Net Profit	(568,710)	1,127,485

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 2009 SECOND QUARTER FINANCIAL REPORT



KPI REPORT 11: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

Valuation Report as of 06/30/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000	(\$4,838,230)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000	(\$4,841,922)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000	(\$3,946,324)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000	(\$4,838,230)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000	(\$4,841,922)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000	(\$3,982,589)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000	(\$4,357,649)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000	(\$4,357,649)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000	(\$4,357,649)
Total				(\$40,362,163)

Nassau Health Care Corporation

Valuation Report as of 06/30/2009

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666	(\$6,618,594)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667	(\$6,599,013)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667	(\$6,599,047)
	4.6100%	8/1/2012	\$25,675,000	(\$2,040,895)
Total				(\$21,857,549)