

MONTHLY COUNTY BUDGET REPORT

For the Period Ending March 31, 2013

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
April 22, 2013**

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the 2013 March Financial Report. Historically, the County has reported its financial results on a budgetary basis, a comparison to the County's Adopted Budget. This document continues this method, and maps and reports on County expenses and revenues as detailed in the 2013 Adopted Budget. During the 2012 Budget adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015. The County will remain in budgetary balance despite unprecedented increases in employee pension and health insurance costs.

The County acknowledges that it continues to project a GAAP deficit (excluding other financing sources) in each year until 2015, and that the NIFA control period will likely need to extend through that time, and plans to use the transitional borrowing conditionally allowed by NIFA to substantially fund tax certiorari refunds, other judgments and settlements, and termination payments until it can bring its operating expenditures in line with its operating revenues and produce a balanced budget (excluding other financing sources). Proceeds from these borrowings, which require approval by NIFA, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

In the wake of Superstorm Sandy the County faces related expenditures in 2013 for residual debris removal, protective measures, infrastructure repair and other costs yet to be fully estimated. The Administration is optimistic that the Federal Emergency Management Agency will reimburse local governments at a minimum of 75 percent of costs for disaster expenses, although the states of New York and New Jersey are seeking 100 percent reimbursement, consistent with Hurricane Irene reimbursement levels. The March projection does not include any anticipated hurricane related costs as they are segregated into an established FEMA Fund.

The consolidation of police precincts from eight to four initiated in FY 2012 was expected to produce annual savings of \$20 million. The consolidation of the 1st precinct into the 7th precinct has been delayed after a determination that the Seaford-based 7th Precinct sustained too much damage during Superstorm Sandy to handle the merge. The administration is reconsidering options on how to best manage community policing for the south shore in a new precinct but perhaps in a different location.

Because of the layoffs and voluntary incentive programs through 2011 and 2012, the fulltime headcount for the major funds at the end of March 2013 was 7,337 positions compared to 7,861 at the end of December 2011, representing a reduction of 524 positions. Despite these efforts the County continues to face fiscal challenges in 2013.

The projections in the tables that follow in this report are based on the headcount at the end of March 2013. The Administration has not projected operating costs for police terminations as it

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intends to bond for those separations. A total of 15 police separations have occurred at a cost of \$3.0 million, with an additional 16 officers in the pipeline.

The County assumes that there will be attrition savings of \$1.9 million, excluding uniformed members of the Police Department. The attrition savings are reflected in the Budget Department as a placeholder and will be allocated in subsequent months as the savings are recorded in each department.

The County is projecting a surplus of \$12 million primarily due to fringe savings in health insurance. The 2013 Adopted Budget assumed a composite rate increase of 8% over August 2012 levels. Subsequent to the adoption, final 2013 health insurance rates were issued by NYSHIP which indicated that the rate increase for 2013 on a composite basis was approximately 4.5%.

The status of the current initiatives is listed below.

Gap Prior to Corrective Actions (\$'s in millions)	12.0
Police Long-Term Disability Retirements Savings for 9 months	1.2
Correction Officers Long-Term Disability Retirements Savings for 6 months	1.0
Surplus After Corrective Actions	14.2



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2013 for the five major funds is \$779.9 million, which is \$4.7 million less than the 2013 Adopted Budget. The projected variance is primarily being driven by vacancies predominantly in the Correctional Center and the Police Department. This is partially offset by higher projected overtime in the Police Department and an interest arbitration award for the Investigative Police Benevolent Association collective bargaining unit (IPBA). For 2013, the County will continue its on-going efforts to reduce costs.

Headcount

The full-time headcount for the major funds as of March 31, 2013 was 7,337 positions, which represents 42 fewer employees than year-end 2012. The headcount will continue to decrease as a result of continued normal attrition and limited replacement of personnel deemed crucial to County operations. The headcount reductions represent a decrease of nearly 20% when compared to the number of positions in the 2009 Adopted Budget.

Overtime

Through March 31, 2013, the Police Department incurred approximately \$9.4 million in overtime expense. OMB is projecting that the Police Department will end 2013 with \$52 million in overtime expense, which is \$8 million higher than the Adopted Budget. Through March 31, 2013, the Sheriff/Correctional Center incurred approximately \$2.3 million in overtime expense. The projection for the year assumes that the department will be on budget.

Fringe Benefits

The 2013 Adopted Budget for Employee Benefits provided for the five major funds is \$495.6 million. This includes a variety of expenses, the largest of which are employee and retiree health insurance, pensions and the County's portion of the FICA payroll tax. For 2013, Employee Benefits are projected to be \$482.9 million, a \$12.8 million savings from the 2013 Adopted Budget, primarily attributable to lower than budgeted health insurance costs due to lower composite based premium increases as well as a declining number of individuals on the health insurance rolls. See the selected Fringe Benefits (AB) schedules immediately following the departmental tables for more details regarding current projections on some of the more significant fringe benefit items.



Early Intervention/Special Education

OMB projects Early Intervention/Special Education to be \$154.9 million, a \$15.1 million surplus when compared with the 2013 Adopted Budget amount of \$170.0 million. The decrease is primarily attributable to a lower than anticipated number of caseloads and children served than originally contemplated.

Recipient Grants

OMB projects Recipient Grants to be \$63.2 million, a \$4.0 million surplus when compared with the 2013 Adopted Budget amount of \$67.2 million. The decrease is primarily attributable to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families, Safety Net and Foster Care programs.

Purchased Services

OMB projects Purchased Services to be \$63.5 million, a \$4.2 million shortfall when compared with the 2013 Adopted Budget amount of \$59.3 million. The increase is primarily attributable to a slower decline in the number of caseloads than originally anticipated in connection with caseload recertification.

Emergency Vendor Payments

OMB projects Emergency Vendor Payments to be \$61.8 million, a \$1.3 million surplus when compared with 2013 Adopted Budget amount of \$62.4 million. The surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional Care, Juvenile Delinquent and People in need of Supervision programs.



REVENUE RESULTS

Department Revenues

OMB projects Department Revenues to be \$5.9 million lower than the \$178.2 million in the 2013 Adopted Budget primarily due to a lower than anticipated influx of inmates resulting from a Directive from the Department of Homeland Security to release undocumented immigrants being incarcerated. Included in this projection is a delay in the implementation of the Tax Map Fee Initiative offset by an increase in Clerk fees that are trending higher than anticipated.

Capital Resources for Debt

OMB projects Capital Resources for Debt to be \$1.4 million higher than the \$27.4 million in the 2013 Adopted Budget primarily due to higher projected premium on Bond Issuances.

Federal Aid

OMB projects Federal Aid to be \$2.7 million lower than the \$156.1 million in the 2013 Adopted Budget primarily due to a lower Federal Inmate population at the County's Correctional facility than originally anticipated. Also, lower Salary expense reimbursements, a decrease in TANF caseloads and Institutional and Foster Care services in Social Services.

State Aid

OMB projects State Aid to be \$11.6 million lower than the \$232.4 million in the 2013 Adopted Budget primarily due to lower reimbursable expenses in connection with county provided Early Intervention/Special Education services and a decrease in Safety Net caseloads in Social Services.

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Expense Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Adopted Budget	1st. Quarter Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	784,644,942	779,918,505	4,726,437	A surplus is projected primarily due to vacancies, partially offset by higher projected overtime and expenses associated with an Interest Arbitration Award for the Investigative Police Benevolent Association collective bargaining unit (IPBA).
AB - FRINGE BENEFITS	470,084,548	457,328,233	12,756,315	A surplus is projected primarily due to lower than budgeted Health Insurance Costs due to lower composite base premium increases than assumed in the budget (Apx 4.5% vs. budgeted 8.0%).
AC - WORKERS COMPENSATION	25,536,733	25,536,733	0	
BB - EQUIPMENT	1,590,788	1,590,788	0	
DD - GENERAL EXPENSES	32,221,435	32,221,435	0	
DE - CONTRACTUAL SERVICES	221,181,700	220,681,700	500,000	A surplus is projected as a result of a saving in the cost associated with the delay in the implementation of additional red light cameras.
DF - UTILITY COSTS	36,828,674	36,828,674	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	86,103,480	86,590,417	(486,937)	A shortfall is projected due to higher than budgeted debt issuance amounts partially offset by a delay in borrowings from late 2012 to early 2013.
GA - LOCAL GOVT ASST PROGRAM	66,944,894	66,944,894	0	
GG - PRINCIPAL	61,874,999	61,424,999	450,000	A surplus is projected due to a delay in borrowings from late 2012 to early 2013.
HC - NHC ASSN EXP - NASSAU HEALTH CARE A	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	328,600,404	328,588,412	11,992	
HF - INTER-DEPARTMENTAL CHARGES	93,262,142	93,262,142	0	
HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	20,463,524	0	
JA - CONTINGENCIES RESERVE	0	0	0	
MM - MASS TRANSPORTATION	43,264,576	43,264,576	0	
NA - NCIFA EXPENDITURES	1,776,000	1,776,000	0	
OO - OTHER EXPENSE	308,910,162	308,203,152	707,010	A surplus is projected in Debt Service due to a fiscal year alignment because of a NIFA refunding in October 2012.
PP - EARLY INTERVENTION/SPECIAL EDUCATIO	169,950,000	154,900,000	15,050,000	A surplus is projected due to a lower than anticipated number of caseloads and children served.
SS - RECIPIENT GRANTS	67,165,000	63,165,000	4,000,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net and Foster Care programs.
TT - PURCHASED SERVICES	59,316,405	63,516,405	(4,200,000)	A deficit is projected as a result of a less rapid declining caseload than originally anticipated, which is contingent upon caseload recertification.
VW - EMERGENCY VENDOR PAYMENTS	62,430,000	61,180,000	1,250,000	A surplus is projected primarily due to a lower number of caseloads under the Temporary Assistance for Needy Families, Safety Net, Institutional Care, Juvenile Delinquent and People in need of Supervision programs.
XX - MEDICAID	253,089,365	253,089,365	0	
	3,213,239,771	3,178,474,954	34,764,817	

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Revenue Variance Explanations - 2013 Adopted Budget

OBJECT AND NAME	2013 Adopted Budget	1st. Quarter Projections	Variance	
AA - OPENING FUND BALANCE	10,000,000	10,000,000	0	
BA - INT PENALTY ON TAX	28,800,000	28,800,000	0	
BC - PERMITS & LICENSES	13,733,768	13,577,768	(156,000)	A shortfall is projected primarily due to a lower than anticipated number of Permits for Food establishments in the Health Department.
BD - FINES & FORFEITS	62,539,710	61,168,573	(1,371,137)	A shortfall is projected primarily due to a delay in the implementation of additional red light cameras mostly resulting from the aftermath of Hurricane Sandy. This will result in a corresponding offset in contractual services.
BE - INVEST INCOME	3,074,900	2,595,900	(479,000)	A shortfall is projected due to lower earning rates than budgeted.
BF - RENTS & RECOVERIES	27,554,518	27,475,002	(79,516)	A shortfall is projected primarily due to lower than budgeted reimbursements from Nassau Healthcare Corporation.
BG - REVENUE OFFSET TO EXPENSE	11,184,418	11,484,418	300,000	A surplus is projected due to receivables from Inmates in connection with the Commissary at the County's Correctional Facility.
BH - DEPT REVENUES	178,191,690	172,300,657	(5,891,033)	A shortfall is projected primarily due to a lower than anticipated influx of inmates as a result of a directive from the Department of Homeland Security to release undocumented immigrants being incarcerated. Also a delay in the implementation of the Tax Map Fee Initiative offset by an increase in Clerk fees that are trending higher than anticipated.
BI - CAP BACKCHARGES	2,099,910	2,099,910	0	
BJ - INTERDEPT REVENUES	93,262,142	93,262,142	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,833,245	186,426	
BQ - CAPITAL RESOURCES FOR DEBT	27,394,875	28,796,700	1,401,825	A surplus is projected due to higher than budgeted bond premium.
BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	328,588,412	(11,992)	
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	69,369,082	(2,059,906)	A shortfall is due to a delay in the issuance of bonds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	153,448,577	(2,667,922)	A shortfall is projected primarily due to a lower than anticipated Federal Inmate population at the County's Correctional Facility. Lower Salary Expense reimbursements, a decrease in TANF caseloads and Institutional and Foster Care services in Social Services.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	232,408,316	220,786,126	(11,622,190)	A shortfall is projected primarily due to lower reimbursable expenses in connection with county provided Early Intervention/Special Education services and a decrease in Safety Net caseloads in Social Services.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	1,031,663,514	0	
TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	89,582,099	0	
TL - PROPERTY TAX	804,788,915	804,788,915	0	
TO - OTB 5% TAX	3,232,286	2,932,286	(300,000)	A shortfall is projected due to a decline in wagering activities at NYS Regional OTB's over the comparable period in the prior year.
TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	27,936,000		
	3,213,239,771	3,190,489,326	(22,750,445)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	784,644,942	198,958,065	779,918,505	4,726,437
	AB - FRINGE BENEFITS	470,084,548	195,086,356	457,328,233	12,756,315
	AC - WORKERS COMPENSATION	25,536,733	1,948,809	25,536,733	0
	BB - EQUIPMENT	1,590,788	148,059	1,590,788	0
	DD - GENERAL EXPENSES	32,221,435	9,883,583	32,221,435	0
	DE - CONTRACTUAL SERVICES	221,181,700	144,370,592	220,681,700	500,000
	DF - UTILITY COSTS	36,828,674	10,040,004	36,828,674	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	86,103,480	7,332,749	86,590,417	(486,937)
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	(23,050,650)	66,944,894	0
	GG - PRINCIPAL	61,874,999	5,935,000	61,424,999	450,000
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	2,419,131	20,463,524	0
	MM - MASS TRANSPORTATION	43,264,576	901,758	43,264,576	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	308,910,162	20,067,723	308,203,152	707,010
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	108,363,068	154,900,000	15,050,000
	SS - RECIPIENT GRANTS	67,165,000	14,030,962	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	34,048,214	63,516,405	(4,200,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	37,076,184	61,180,000	1,250,000
	XX - MEDICAID	253,089,365	62,311,298	253,089,365	0
Expenses excluding Interdepartmental Transfers		2,791,377,225	847,870,905	2,756,624,400	34,752,825
Interdepartmental Transfers		421,862,546	(6,113,985)	421,850,554	11,992
Total Expenses Including Interdepartmental Transfers		3,213,239,771	841,756,920	3,178,474,954	34,764,817
REV	AA - OPENING FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	28,800,000	8,358,790	28,800,000	0
	BC - PERMITS & LICENSES	13,733,768	4,188,289	13,577,768	(156,000)
	BD - FINES & FORFEITS	62,539,710	10,334,253	61,168,573	(1,371,137)
	BE - INVEST INCOME	3,074,900	216,942	2,595,900	(479,000)
	BF - RENTS & RECOVERIES	27,554,518	6,601,890	27,475,002	(79,516)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	54,470	11,484,418	300,000
	BH - DEPT REVENUES	178,191,690	21,390,319	172,300,657	(5,891,033)
	BI - CAP BACKCHARGES	2,099,910	0	2,099,910	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,833,244	9,833,245	186,426
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	27,394,875	1,262,429	28,796,700	1,401,825
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	71,428,988	(281,151)	69,369,082	(2,059,906)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	156,116,499	26,812,041	153,448,577	(2,667,922)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	232,408,316	16,538,100	220,786,126	(11,622,190)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	95,132,979	1,031,663,514	0
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	4,483,160	89,582,099	0
	TL - PROPERTY TAX	804,788,915	211,714	804,788,915	0
	TO - OTB 5% TAX	3,232,286	208,484	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,936,000	5,404,369	27,936,000	0
Revenues excluding Interdepartmental Transfers		2,791,377,225	210,750,321	2,768,638,772	(22,738,453)
Interdepartmental Transfers		421,862,546	(6,113,985)	421,850,554	(11,992)
Total Revenues Including Interdepartmental Transfers		3,213,239,771	204,636,336	3,190,489,326	(22,750,445)
Surplus / (Deficit)		0		12,014,372	

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GENERAL FUND					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	358,881,579	95,236,292	351,525,351	7,356,228
	AB - FRINGE BENEFITS	229,407,097	76,445,072	222,906,511	6,500,586
	AC - WORKERS COMPENSATION	16,686,919	68,114	16,686,919	0
	BB - EQUIPMENT	1,088,235	88,464	1,088,235	0
	DD - GENERAL EXPENSES	23,286,839	7,856,022	23,286,839	0
	DE - CONTRACTUAL SERVICES	204,098,166	138,209,606	203,598,166	500,000
	DF - UTILITY COSTS	32,841,910	9,673,438	32,841,910	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	(23,050,650)	66,944,894	0
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	315,300,478	0	313,874,079	1,426,399
	HF - INTER-DEPARTMENTAL CHARGES	46,054,509	(4,231,539)	46,054,509	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,463,524	2,419,131	20,463,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	MM - MASS TRANSPORTATION	43,264,576	901,758	43,264,576	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	86,461,678	18,723,680	86,461,678	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	108,363,068	154,900,000	15,050,000
	SS - RECIPIENT GRANTS	67,165,000	14,030,962	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	34,048,214	63,516,405	(4,200,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	37,076,184	61,180,000	1,250,000
	XX - MEDICAID	253,089,365	62,311,298	253,089,365	0
EXP Total		2,076,507,174	593,113,293	2,044,623,961	31,883,213
REV	AA - OPENING FUND BALANCE	10,000,000	0	10,000,000	0
	BA - INT PENALTY ON TAX	28,800,000	8,358,790	28,800,000	0
	BC - PERMITS & LICENSES	10,005,268	2,929,173	9,849,268	(156,000)
	BD - FINES & FORFEITS	59,789,710	10,085,720	58,418,573	(1,371,137)
	BE - INVEST INCOME	2,780,000	212,439	2,301,000	(479,000)
	BF - RENTS & RECOVERIES	27,488,378	6,581,153	27,408,862	(79,516)
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	54,470	11,484,418	300,000
	BH - DEPT REVENUES	141,646,322	15,218,354	136,146,362	(5,499,960)
	BI - CAP BACKCHARGES	2,099,910	0	2,099,910	0
	BJ - INTERDEPT REVENUES	80,651,134	(4,115,605)	80,651,134	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,833,244	9,833,245	186,426
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	20,535,875	0	20,535,875	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,340,736	(281,151)	45,340,736	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	149,288,591	26,780,404	147,220,669	(2,067,922)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	231,629,316	16,527,790	220,007,126	(11,622,190)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	95,132,979	1,031,663,514	0
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	4,483,160	89,582,099	0
	TL - PROPERTY TAX	117,107,798	211,714	117,107,798	0
	TO - OTB 5% TAX	3,232,286	208,484	2,932,286	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	4,035,000	459,824	4,035,000	0
REV Total		2,076,507,174	192,680,941	2,055,417,875	(21,089,299)
Surplus / (Deficit)		0	10,793,914		

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DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	FF - INTEREST	86,103,480	7,332,749	86,590,417	(486,937)
	GG - PRINCIPAL	61,874,999	5,935,000	61,424,999	450,000
	OO - OTHER EXPENSE	215,634,858	1,250,220	214,927,848	707,010
EXP Total		363,613,337	14,517,968	362,943,264	670,073
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	4,240,000	1,262,429	5,641,825	1,401,825
	BV - DEBT SERVICE CHARGEBACK REVENUE	328,600,404	0	328,588,412	(11,992)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	25,609,625	0	23,549,719	(2,059,906)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	0	5,163,308	0
REV Total		363,613,337	1,262,429	362,943,264	(670,073)
Surplus / (Deficit)		0		0	

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,935,212	3,011,927	9,646,039	289,173
	AB - FRINGE BENEFITS	4,811,786	2,154,057	4,742,707	69,079
	BB - EQUIPMENT	29,000	0	29,000	0
	DD - GENERAL EXPENSES	222,903	33,291	222,903	0
	DE - CONTRACTUAL SERVICES	5,507,400	4,163,223	5,507,400	0
	HD - DEBT SERVICE CHARGEBACKS	318,642	0	285,821	32,821
	HF - INTER-DEPARTMENTAL CHARGES	2,313,380	(260,876)	2,313,380	0
EXP Total		23,138,323	9,101,622	22,747,250	391,073
REV	BE - INVEST INCOME	6,200	0	6,200	0
	BF - RENTS & RECOVERIES	0	1,449	0	0
	BH - DEPT REVENUES	7,579,868	1,675,994	7,188,795	(391,073)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	12,880	190,000	0
	TL - PROPERTY TAX	15,257,655	0	15,257,655	0
REV Total		23,138,323	1,690,323	22,747,250	(391,073)
Surplus / (Deficit)		0		0	

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	211,024,804	50,786,433	209,199,041	1,825,763
	AB - FRINGE BENEFITS	116,615,526	58,913,622	113,097,220	3,518,306
	AC - WORKERS COMPENSATION	5,880,966	1,058,263	5,880,966	0
	BB - EQUIPMENT	223,538	24,497	223,538	0
	DD - GENERAL EXPENSES	4,982,034	1,171,305	4,982,034	0
	DE - CONTRACTUAL SERVICES	840,500	112,759	840,500	0
	DF - UTILITY COSTS	1,354,564	406,958	1,354,564	0
	HD - DEBT SERVICE CHARGEBACKS	1,958,728	0	2,061,674	(102,946)
	HF - INTER-DEPARTMENTAL CHARGES	22,678,090	(442,407)	22,678,090	0
	OO - OTHER EXPENSE	4,613,626	86,131	4,613,626	0
EXP Total		370,172,376	112,117,561	364,931,253	5,241,123
REV	BC - PERMITS & LICENSES	2,828,500	1,059,767	2,828,500	0
	BD - FINES & FORFEITS	2,750,000	248,533	2,750,000	0
	BE - INVEST INCOME	271,400	2,600	271,400	0
	BF - RENTS & RECOVERIES	0	14,234	0	0
	BH - DEPT REVENUES	3,883,000	547,659	3,883,000	0
	BJ - INTERDEPT REVENUES	552,100	0	552,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,171,000	0	1,171,000	0
	TL - PROPERTY TAX	358,716,376	0	358,716,376	0
REV Total		370,172,376	1,872,793	370,172,376	0
Surplus / (Deficit)		0		5,241,123	
E/R	OBJECT AND NAME	EXPLANATION			
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially offset by higher than budgeted overtime expense.			
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs.			

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	204,803,347	49,923,412	209,548,074	(4,744,727)
	AB - FRINGE BENEFITS	119,250,139	57,573,605	116,581,795	2,668,344
	AC - WORKERS COMPENSATION	2,968,848	822,433	2,968,848	0
	BB - EQUIPMENT	250,015	35,099	250,015	0
	DD - GENERAL EXPENSES	3,729,659	822,965	3,729,659	0
	DE - CONTRACTUAL SERVICES	10,735,634	1,885,003	10,735,634	0
	DF - UTILITY COSTS	2,632,200	(40,391)	2,632,200	0
	HD - DEBT SERVICE CHARGEBACKS	11,022,556	0	12,366,838	(1,344,282)
	HF - INTER-DEPARTMENTAL CHARGES	22,216,163	(1,179,163)	22,216,163	0
	OO - OTHER EXPENSE	2,200,000	7,692	2,200,000	0
EXP Total		379,808,561	109,850,654	383,229,226	(3,420,665)
REV	BC - PERMITS & LICENSES	900,000	199,349	900,000	0
	BE - INVEST INCOME	17,300	1,903	17,300	0
	BF - RENTS & RECOVERIES	66,140	5,053	66,140	0
	BH - DEPT REVENUES	25,082,500	3,948,312	25,082,500	0
	BJ - INTERDEPT REVENUES	12,058,908	(1,998,380)	12,058,908	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,448,000	0	1,448,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	374,027	0	374,027	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	31,637	1,064,600	(600,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	(2,570)	589,000	0
	TL - PROPERTY TAX	313,707,086	0	313,707,086	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	4,944,545	23,901,000	0
REV Total		379,808,561	7,129,850	379,208,561	(600,000)

Surplus / (Deficit)	0	(4,020,665)
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted overtime expense partially offset by vacancies.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower than budgeted Federal reimbursement.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND					
E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,128,886	5,069,990	16,853,622	2,275,264
	AB - FRINGE BENEFITS	11,478,346	4,533,876	11,074,964	403,382
	BB - EQUIPMENT	323,900	9,796	323,900	0
	DD - GENERAL EXPENSES	15,537,274	4,227,679	15,537,274	0
	DE - CONTRACTUAL SERVICES	27,725,100	15,690,160	27,725,100	0
	DF - UTILITY COSTS	11,134,900	1,185,745	11,134,900	0
	FF - INTEREST	8,318,051	0	8,318,051	0
	GG - PRINCIPAL	14,434,000	0	14,434,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	33,114,751	0	33,114,751	0
	OO - OTHER EXPENSE	26,597,260	0	26,597,260	0
EXP Total		167,792,468	30,717,246	165,113,822	2,678,646
REV	BC - PERMITS & LICENSES	734,800	218,390	734,800	0
	BE - INVEST INCOME	220,000	4,501	220,000	0
	BF - RENTS & RECOVERIES	71,000	148,290	71,000	0
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
	BH - DEPT REVENUES	14,432,300	428,235	14,432,300	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	101,116,109	718,843	101,116,109	0
REV Total		118,825,603	1,518,259	118,825,603	0
Projected Deficit		(48,966,865)		(46,288,219)	
AA - FUND BALANCE		48,966,865		48,966,865	
Adjusted Year End Results with Fund Balance Usage		0		2,678,646	
E/R	OBJECT AND NAME	EXPLANATION			
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.			

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	15,300	0
EXP Total		15,400	100	100	0

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,133,171	639,028	2,095,664	37,507
	DD - GENERAL EXPENSES	33,033	10,328	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		2,178,454	649,356	2,140,947	37,507

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,419,132	2,643,579	9,249,303	169,829
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	205,538	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		9,767,032	2,849,117	9,597,203	169,829
REV	BH - DEPT REVENUES	3,115,000	(13)	1,615,000	(1,500,000)
REV Total		3,115,000	(13)	1,615,000	(1,500,000)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected due to a delay in the Tax Map fee verification initiative.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,720,225	2,485,640	8,535,826	184,399
	BB - EQUIPMENT	15,000	0	15,000	0
	DD - GENERAL EXPENSES	426,600	147,117	426,600	0
	DE - CONTRACTUAL SERVICES	5,000,000	1,444,600	5,000,000	0
EXP Total		14,161,825	4,077,357	13,977,426	184,399
REV	BD - FINES & FORFEITS	590,000	62,258	590,000	0
	BF - RENTS & RECOVERIES	1,220,000	480,763	1,220,000	0
	BH - DEPT REVENUES	95,000	37,372	95,000	0
	BJ - INTERDEPT REVENUES	681,324	0	681,324	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	55,868	0	55,868	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	0	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	0	75,000	0
REV Total		3,017,192	580,393	3,017,192	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	84,982	0	(0)
EXP Total		0	84,982	0	(0)
REV	BF - RENTS & RECOVERIES	0	96,031	0	0
REV Total		0	96,031	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
	AA - SALARIES, WAGES & FEES	5,050,806	(1,248,601)	4,715,969	334,837
	AB - FRINGE BENEFITS	26,968,963	(10,173,497)	26,970,862	(1,899)
	AC - WORKERS COMPENSATION	9,551,771	(908,071)	9,551,771	0
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	103,200	48,650	103,200	0
	DE - CONTRACTUAL SERVICES	2,916,766	486,602	2,916,766	0
	GA - LOCAL GOVT ASST PROGRAM	66,944,894	(23,050,650)	66,944,894	0
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	315,300,478	0	313,874,079	1,426,399
	HF - INTER-DEPARTMENTAL CHARGES	5,318,891	(1,244,868)	5,318,891	0
	HH - INTERFD CHGS - INTERFUND CHARGES	20,453,524	2,419,131	20,453,524	0
	JA - CONTINGENCIES RESERVE	0	(3,055,821)	0	0
	NA - NCIFA EXPENDITURES	1,776,000	0	1,776,000	0
	OO - OTHER EXPENSE	53,820,364	6,965,810	53,820,364	0
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	521,213,657	(16,761,315)	519,454,320	1,759,337
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(2,569,101)	0	(1,926,826)	(642,275)
	30 - FISCAL ANALYSIS Total	(2,569,101)	0	(1,926,826)	(642,275)
EXP Total		518,644,556	(16,761,315)	517,527,494	1,117,062
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - OPENING FUND BALANCE	10,000,000	0	10,000,000	0
	BD - FINES & FORFEITS	2,850,000	217,139	2,850,000	0
	BF - RENTS & RECOVERIES	6,914,723	958,422	6,914,723	0
	BG - REVENUE OFFSET TO EXPENSE	11,184,418	54,470	11,184,418	0
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	54,579,489	0	54,579,489	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	9,646,819	9,811,513	9,833,245	186,426
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	20,535,875	0	20,535,875	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,586,700	0	38,586,700	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	151,836	151,836	33,436
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	133,787	2,405,000	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,031,663,514	95,132,979	1,031,663,514	0
	TB - PART COUNTY - SALES TAX PART COUNTY	89,582,099	4,483,160	89,582,099	0
	TL - PROPERTY TAX	117,107,798	211,714	117,107,798	0
	TO - OTB 5% TAX	3,232,286	208,484	2,932,286	(300,000)
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,399,027,121	111,983,505	1,398,946,983	(80,138)
REV Total		1,399,027,121	111,983,505	1,398,946,983	(80,138)
E/R	OBJECT AND NAME	EXPLANATION			
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.			
REV	TO - OTB 5% TAX	A deficit is due to lower wagering activity.			

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,710,691	455,470	1,706,808	3,883
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	15,400	7,795	15,400	0
EXP Total		1,728,491	463,265	1,724,608	3,883
REV	BC - PERMITS & LICENSES	3,631,250	1,480,940	3,631,250	0
	BD - FINES & FORFEITS	842,000	104,250	842,000	0
	BH - DEPT REVENUES	200	66	200	0
REV Total		4,473,450	1,585,256	4,473,450	0

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	117,422,317	31,834,727	115,438,653	1,983,664
	AC - WORKERS COMPENSATION	5,151,101	715,779	5,151,101	0
	BB - EQUIPMENT	65,000	0	65,000	0
	DD - GENERAL EXPENSES	3,000,000	821,532	3,000,000	0
	DE - CONTRACTUAL SERVICES	18,979,900	2,197,723	18,979,900	0
	DF - UTILITY COSTS	638,800	158,056	638,800	0
EXP Total		145,257,118	35,727,817	143,273,454	1,983,664
REV	BD - FINES & FORFEITS	13,000	1,810	13,000	0
	BF - RENTS & RECOVERIES	819,000	531	819,000	0
	BG - REVENUE OFFSET TO EXPENSE	0	0	300,000	300,000
	BH - DEPT REVENUES	8,250,000	677,266	3,250,000	(5,000,000)
	BJ - INTERDEPT REVENUES	250,000	5,600	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	11,638,500	1,955,012	10,735,125	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	262,000	(18,547)	262,000	0
REV Total		21,232,500	2,621,672	15,629,125	(5,603,375)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BG - REVENUE OFFSET TO EXPENSE	A surplus is projected due to receivables from inmate Commissary.
	BH - DEPT REVENUES	A shortfall is projected primarily due to a directive from the Immigration and Customs Enforcement (ICE) requirement from the Department of Homeland Security to release undocumented immigrants being incarcerated.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected due to lower than anticipated Federal inmate population.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,733,129	473,461	1,733,129	0
	DD - GENERAL EXPENSES	80,000	38,056	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	0	225,000	0
EXP Total		2,038,129	511,517	2,038,129	0

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,289,604	621,458	2,294,292	(4,688)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,397,100	833,879	1,397,100	0
EXP Total		3,687,704	1,455,337	3,692,392	(4,688)
REV	BJ - INTERDEPT REVENUES	1,302,672	(70,929)	1,302,672	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,691	0	45,691	0
REV Total		1,348,363	(70,929)	1,348,363	0

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,235,541	1,328,365	5,120,149	115,392
	BB - EQUIPMENT	50,000	5,234	50,000	0
	DD - GENERAL EXPENSES	300,000	73,917	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	35,170	300,000	0
EXP T		5,885,541	1,442,685	5,770,149	115,392
REV	BD - FINES & FORFEITS	175,000	7,085	175,000	0
	BH - DEPT REVENUES	30,049,000	5,717,708	31,549,000	1,500,000
REV Total		30,224,000	5,724,793	31,724,000	1,500,000

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A surplus is projected due to an increase in Clerk fees that are trending higher than anticipated.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,304,320	1,752,883	5,427,025	877,295
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	125,000	14,642	125,000	0
	DE - CONTRACTUAL SERVICES	573,000	115,600	573,000	0
EXP Total		7,007,320	1,883,125	6,130,025	877,295
REV	BF - RENTS & RECOVERIES	250,000	0	250,000	0
	BH - DEPT REVENUES	16,300	4,825	16,300	0
REV Total		266,300	4,825	266,300	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,480,429	1,191,379	4,126,955	353,474
	DD - GENERAL EXPENSES	352,400	111,612	352,400	0
	DE - CONTRACTUAL SERVICES	11,000	(72,155)	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,853,829	1,230,836	4,500,355	353,474
REV	BF - RENTS & RECOVERIES	138,000	29,949	29,949	(108,051)
	BH - DEPT REVENUES	602,000	391,097	602,000	0
REV Total		740,000	421,046	631,949	(108,051)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BF - RENTS & RECOVERIES	A shortfall is projected due to lower than budgeted reimbursements from Nassau Healthcare Corporation.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AB - FRINGE BENEFITS	1,794,516	334,518	1,794,516	0
EXP Total		1,794,516	334,518	1,794,516	0
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,526,847	0	1,526,847	0
REV Total		1,526,847	0	1,526,847	0

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DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,930,809	5,374,616	29,278,516	(1,347,707)
	BB - EQUIPMENT	75,500	0	75,500	0
	DD - GENERAL EXPENSES	1,002,300	237,161	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,142,500	385,588	1,142,500	0
EXP Total		30,151,109	5,997,364	31,498,816	(1,347,707)
REV	BD - FINES & FORFEITS	0	3,000	3,000	3,000
	BH - DEPT REVENUES	12,000	500	12,000	0
	BJ - INTERDEPT REVENUES	372,467	0	372,467	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	250,000	0	250,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	30,000	0	30,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,500	0	56,500	0
REV Total		720,967	3,500	723,967	3,000

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an unexpected interest arbitration award for the IPBA union.

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,719,296	3,235,729	14,704,159	15,137
	BB - EQUIPMENT	112,500	6,359	112,500	0
	DD - GENERAL EXPENSES	2,348,553	17,106	2,348,553	0
	DE - CONTRACTUAL SERVICES	520,722	(81,342)	520,722	0
EXP Total		17,701,071	2,058,585	17,701,071	0
REV	BF - RENTS & RECOVERIES	120,000	20,250	120,000	0
	BH - DEPT REVENUES	35,000	12,725	35,000	0
REV Total		155,000	30,489	155,000	0

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	February Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	771,537	211,585	790,503	(18,966)
	DD - GENERAL EXPENSES	12,500	4,387	12,500	0
EXP Total		784,037	215,972	803,003	(18,966)
REV	BF - RENTS & RECOVERIES	0	353	0	0
REV Total		0	353	0	0

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	February Projections	Variance
EXP	AB - FRINGE BENEFITS	200,643,618	86,284,051	194,141,133	6,502,485
EXP Total		200,643,618	86,284,051	194,141,133	6,502,485

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	February Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,700,489	4,082,366	13,609,265	91,224
	BB - EQUIPMENT	66,000	40,118	66,000	0
	DD - GENERAL EXPENSES	1,422,050	305,859	1,422,050	0
	DE - CONTRACTUAL SERVICES	427,330	75,500	427,330	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,150,287	(549,471)	6,150,287	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,950,000	108,363,068	154,900,000	15,050,000
EXP Total		196,716,156	117,317,440	181,574,932	15,141,224
REV	BC - PERMITS & LICENSES	5,674,018	1,414,525	5,518,018	(156,000)
	BD - FINES & FORFEITS	150,000	22,458	150,000	0
	BF - RENTS & RECOVERIES	2,470,000	155,242	2,470,000	0
	BH - DEPT REVENUES	10,525,200	2,371,609	10,525,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	57,100	0	57,100	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	94,618,640	5,018,144	83,308,640	(11,310,000)
REV Total		113,494,958	8,981,979	102,028,958	(11,466,000)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected due to lower caseloads and fewer children served.
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected due to lower reimbursable expenditures in relation to caseloads.

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	720,000	191,502	729,470	(9,470)
	DD - GENERAL EXPENSES	2,500	501	2,500	0
	HF - INTER-DEPARTMENTAL CHARGES	165,382	(4,145)	165,382	0
EXP Total		887,882	187,858	897,352	(9,470)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	498,400	0	990,400	492,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	124,600	0	189,209	64,609
REV Total		623,000	0	1,179,609	556,609

E/R	OBJECT AND NAME	EXPLANATION
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A surplus is projected primarily due to the completion of the Brownsfield Redevelopment project related to the Glen Cove Industrial Development initiative.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A surplus is projected primarily due to monies due to the Homeless Intervention & Employment program dating back to June 2012.

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HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	4,022	0	(0)
EXP Total		0	4,022	0	(0)
REV	BD - FINES & FORFEITS	0	3,402	0	0
REV Total		0	3,402	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BD - FINES & FORFEITS	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	535,514	139,098	510,618	24,896
	DD - GENERAL EXPENSES	5,450	3,700	5,450	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
EXP Total		551,964	142,798	527,068	24,896

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,283,625	1,762,091	5,288,951	994,674
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	658,400	128,238	658,400	0
	DE - CONTRACTUAL SERVICES	23,334,354	10,664,848	23,334,354	0
	HF - INTER-DEPARTMENTAL CHARGES	3,837,870	(316,057)	3,837,870	0
EXP Total		34,115,249	12,239,120	33,120,575	994,674
REV	BD - FINES & FORFEITS	40,000	0	40,000	0
	BH - DEPT REVENUES	0	40	40	40
	BJ - INTERDEPT REVENUES	379,280	0	379,280	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,526,052	90,744	5,526,052	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	10,678,629	0	10,678,629	0
REV Total		16,623,961	90,784	16,624,001	40

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to savings in connection with a grant award allowing personnel to be transferred to the Grant Fund.

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,915,296	2,314,604	6,447,595	467,701
	DD - GENERAL EXPENSES	347,750	56,534	347,750	0
	DE - CONTRACTUAL SERVICES	8,844,278	3,139,363	8,844,278	0
	DF - UTILITY COSTS	3,868,318	1,345,344	3,868,318	0
EXP Total		19,975,642	6,855,845	19,507,941	467,701
REV	BF - RENTS & RECOVERIES	0	742	742	742
	BH - DEPT REVENUES	14,000	435	14,000	0
	BI - CAP BACKCHARGES	599,910	0	599,910	0
	BJ - INTERDEPT REVENUES	4,654,790	(608,616)	4,654,790	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	285,873	(58,990)	285,873	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	25,437	25,437	25,437
REV Total		5,554,573	(640,992)	5,580,752	26,179

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,137,493	1,459,988	5,494,721	642,772
	BB - EQUIPMENT	40,777	891	40,777	0
	DD - GENERAL EXPENSES	1,682,331	1,317,358	1,682,331	0
	DE - CONTRACTUAL SERVICES	1,254,600	920,000	1,254,600	0
EXP Total		9,115,201	3,698,236	8,472,429	642,772

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	279,454	75,431	271,403	8,051
	DD - GENERAL EXPENSES	5,700	2,500	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(129,926)	407,900	0
EXP Total		693,054	(51,995)	685,003	8,051

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	411,142	104,350	449,006	(37,864)
	DD - GENERAL EXPENSES	16,445	3,500	16,445	0
	DE - CONTRACTUAL SERVICES	31,000	0	31,000	0
EXP Total		458,587	107,850	496,451	(37,864)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,630,556	1,743,234	6,183,960	446,596
	BB - EQUIPMENT	14,958	13,251	14,958	0
	DD - GENERAL EXPENSES	653,017	231,322	653,017	0
	DE - CONTRACTUAL SERVICES	58,145	5,860	58,145	0
EXP Total		7,356,676	1,993,667	6,910,080	446,596
REV	BH - DEPT REVENUES	20,000	3,545	20,000	0
REV Total		20,000	3,545	20,000	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	501,811	169,497	501,811	0
	DD - GENERAL EXPENSES	9,000	1,846	9,000	0
	DE - CONTRACTUAL SERVICES	7,300	0	7,300	0
EXP Total		518,111	171,343	518,111	0
REV	BH - DEPT REVENUES	400,000	53,369	400,000	0
REV Total		400,000	53,369	400,000	0

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PB - PROBATION

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,580,753	4,879,724	16,564,043	16,710
	BB - EQUIPMENT	30,900	11,544	30,900	0
	DD - GENERAL EXPENSES	277,800	64,151	277,800	0
	DE - CONTRACTUAL SERVICES	653,325	16,509	653,325	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,107,938	5,600	1,107,938	0
EXP Total		18,651,216	4,977,528	18,634,506	16,710
REV	BH - DEPT REVENUES	1,783,500	521,227	1,783,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	16,000	3,112	16,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,798,022	1,445,579	4,798,022	0
REV Total		6,597,522	1,969,918	6,597,522	0

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	591,077	179,825	653,405	(62,328)
	DD - GENERAL EXPENSES	38,600	5,386	38,600	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
EXP Total		652,177	185,211	714,505	(62,328)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,589,416	3,478,390	14,547,467	41,949
	BB - EQUIPMENT	456,500	0	456,500	0
	DD - GENERAL EXPENSES	1,704,700	792,858	1,704,700	0
	DE - CONTRACTUAL SERVICES	3,383,511	1,091,918	3,383,511	0
EXP Total		20,134,127	5,363,165	20,092,178	41,949
REV	BF - RENTS & RECOVERIES	1,564,760	328,184	1,564,760	0
	BH - DEPT REVENUES	20,283,752	2,509,993	20,283,752	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	45,243	675,000	0
REV Total		22,523,512	2,883,420	22,523,512	0

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PL - PLANNING

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	62,738	(0)	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,470,952)	(0)	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.
	MM - MASS TRANSPORTATION	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.

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PR - SHARED SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	910,626	284,352	901,591	9,035
	DD - GENERAL EXPENSES	17,500	(2,145)	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		929,626	283,702	920,591	9,035
REV	BF - RENTS & RECOVERIES	100,000	67,995	100,000	0
	BH - DEPT REVENUES	528,500	2,823	528,500	0
REV Total		628,500	70,818	628,500	0

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,972,683	9,774,471	27,272,500	700,183
	AC - WORKERS COMPENSATION	1,984,047	260,406	1,984,047	0
	BB - EQUIPMENT	93,000	9,527	93,000	0
	DD - GENERAL EXPENSES	5,297,300	1,931,305	5,297,300	0
	DE - CONTRACTUAL SERVICES	117,805,850	107,412,433	117,805,850	0
	DF - UTILITY COSTS	28,334,292	8,170,038	28,334,292	0
	HF - INTER-DEPARTMENTAL CHARGES	11,510,853	0	11,510,853	0
	MM - MASS TRANSPORTATION	43,264,576	5,435,448	43,264,576	0
	OO - OTHER EXPENSE	14,641,314	11,919,745	14,641,314	0
EXP Total		250,903,915	144,913,372	250,203,732	700,183
REV	BC - PERMITS & LICENSES	700,000	33,708	700,000	0
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	11,991,895	1,647,929	11,991,895	0
	BH - DEPT REVENUES	48,506,870	342,317	48,506,870	0
	BI - CAP BACKCHARGES	1,500,000	0	1,500,000	0
	BJ - INTERDEPT REVENUES	17,857,885	(1,313,431)	17,857,885	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	6,059,504	(15,340)	6,059,504	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	7,875,000	0	7,875,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,556,000	6,452	56,556,000	0
REV Total		151,057,154	701,635	151,057,154	-

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RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	OO - OTHER EXPENSE	0	(161,875)	0	0
EXP Total		0	(161,875)	0	0
REV	BH - DEPT REVENUES	0	1,967	0	0
	BJ - INTERDEPT REVENUES	0	(2,128,229)	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	(206,821)	0	0
REV Total		0	(2,333,083)	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	OO - OTHER EXPENSE	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.
	BH - DEPT REVENUES	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	This Department was consolidated into the Department of Public Works. The current obligation reported on this schedule will be moved to Public Works by year end.

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	864,244	206,488	802,334	61,910
	BB - EQUIPMENT	5,000	320	5,000	0
	DD - GENERAL EXPENSES	160,500	22,058	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	7	125,000	0
EXP Total		1,154,744	228,874	1,092,834	61,910

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.

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RS - RESERVES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
REV	BF - RENTS & RECOVERIES	0	10,095	0	0
REV Total		0	10,095	0	0

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
REV	BD - FINES & FORFEITS	0	(375)	0	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	21,732	0	0
REV Total		0	21,732	0	0

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	230,021	81,851	305,017	(74,996)
	DD - GENERAL EXPENSES	1,000	1	1,000	0
	DE - CONTRACTUAL SERVICES	12,500	7,500	12,500	0
EXP Total		243,521	89,352	318,517	(74,996)
REV	BH - DEPT REVENUES	15,000	3,585	15,000	0
REV Total		15,000	3,585	15,000	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to higher than budgeted salaries.

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SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	26,979	(0)	(0)
EXP Total		0	26,979	(0)	(0)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	44,129,626	11,732,092	42,601,449	1,528,177
	BB - EQUIPMENT	24,000	1,229	24,000	0
	DD - GENERAL EXPENSES	882,700	329,884	882,700	0
	DE - CONTRACTUAL SERVICES	8,632,335	6,151,131	8,632,335	0
	HF - INTER-DEPARTMENTAL CHARGES	17,269,168	(2,122,598)	17,269,168	0
	SS - RECIPIENT GRANTS	67,165,000	14,030,962	63,165,000	4,000,000
	TT - PURCHASED SERVICES	59,316,405	34,048,214	63,516,405	(4,200,000)
	WW - EMERGENCY VENDOR PAYMENTS	62,430,000	37,076,184	61,180,000	1,250,000
	XX - MEDICAID	253,089,365	62,311,298	253,089,365	0
EXP Total		512,938,599	163,558,396	510,360,422	2,578,177
REV	BF - RENTS & RECOVERIES	1,900,000	2,733,945	1,900,000	0
	BH - DEPT REVENUES	16,000,000	1,835,566	15,500,000	(500,000)
	BJ - INTERDEPT REVENUES	227,068	0	227,068	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	122,637,538	24,554,262	120,922,118	(1,715,420)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,450,178	9,942,375	60,073,379	(376,799)
REV Total		201,214,784	39,066,148	198,622,565	(2,592,219)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to vacancies and savings in connection with a grant award allowing personnel to be transferred to the Grant Fund.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) program, Safety Net (SN) program, and Foster care.
	TT - PURCHASED SERVICES	A deficit is projected as a result of a less rapid declining caseload than originally anticipated, which is contingent upon caseload recertification.
	WW - EMERGENCY VENDOR PAYMENTS	A surplus is projected primarily due to a lower than anticipated number of caseloads under the TANF program, SN program, Institutional care, Juvenile Delinquents, and People in Need of Supervision.
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a decrease in a variety of school district related caseloads.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected as a result of a decrease in salary expenses, caseloads in the TANF program, Institutional and Foster Care services.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected as a result of a decrease in salary expenses and caseloads in the SN program.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,258,022	587,895	2,077,337	180,685
	BB - EQUIPMENT	8,000	0	8,000	0
	DD - GENERAL EXPENSES	329,800	32,754	329,800	0
	DE - CONTRACTUAL SERVICES	198,500	49,683	198,500	0
	OO - OTHER EXPENSE	18,000,000	0	18,000,000	0
EXP Total		20,794,322	670,331	20,613,637	180,685
REV	BA - INT PENALTY ON TAX	28,800,000	8,358,790	28,800,000	0
	BD - FINES & FORFEITS	50,000	0	50,000	0
	BE - INVEST INCOME	2,780,000	212,439	2,301,000	(479,000)
	BF - RENTS & RECOVERIES	0	22,788	0	0
	BH - DEPT REVENUES	775,000	110,332	775,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,360,000	414,581	3,360,000	0
REV Total		35,765,000	9,118,930	35,286,000	(479,000)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BE - INVEST INCOME	A deficit is projected primarily due to a lower investment earnings rate than was budgeted.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,951,366	721,574	2,745,882	205,484
	BB - EQUIPMENT	8,700	(10)	8,700	0
	DD - GENERAL EXPENSES	265,210	53,451	265,210	0
	DE - CONTRACTUAL SERVICES	9,151,100	4,291,500	8,651,100	500,000
EXP Total		12,376,376	5,066,515	11,670,892	705,484
REV	BD - FINES & FORFEITS	55,069,710	9,664,693	53,695,573	(1,374,137)
	BF - RENTS & RECOVERIES	0	27,793	27,793	27,793
REV Total		55,069,710	9,692,485	53,723,366	(1,346,344)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
	DE - CONTRACTUAL SERVICES	A surplus is projected as a result of a saving in the cost associated with the delay in the implementation of additional red light cameras.
REV	BD - FINES & FORFEITS	A deficit is projected due to the aftermath of Hurricane Sandy and a delay in the implementation of additional red light cameras.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	336,459	76,021	277,400	59,059
	DD - GENERAL EXPENSES	9,000	3,145	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	694,120	0	694,120	0
EXP Total		1,040,279	79,166	981,220	59,059
REV	BJ - INTERDEPT REVENUES	346,159	0	346,159	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
REV Total		379,059	-	379,059	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to one vacancy.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	13,408	(0)	0
EXP Total		0	13,408	(0)	0
REV	BF - RENTS & RECOVERIES	0	141	0	0
REV Total		0	141	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Department of Human Services. The current obligation reported on this schedule will be moved to Human Services by year end.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	341,926	371,035	352,315	(10,389)
FCF Total		341,926	371,035	352,315	(10,389)
GEN	AR - ASSESSMENT REVIEW COMMISSION	107,504	107,451	107,504	0
	AS - ASSESSMENT DEPARTMENT	177,657	202,117	176,923	734
	AT - COUNTY ATTORNEY	249,791	306,124	302,030	(52,239)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	84,982	0	(0)
	BU - OFFICE OF MANAGEMENT AND BUDGET	2,489,350	(2,056,577)	2,489,350	0
	CA - OFFICE OF CONSUMER AFFAIRS	2,697	20,096	4,061	(1,364)
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,752,628	3,567,438	2,071,116	(318,488)
	CF - OFFICE OF CONSTITUENT AFFAIRS	16,340	16,339	19,054	(2,714)
	CL - COUNTY CLERK	28,249	64,274	28,183	66
	CO - COUNTY COMPTROLLER	155,268	284,033	125,986	29,282
	CS - CIVIL SERVICE	40,769	84,786	40,768	1
	DA - DISTRICT ATTORNEY	650,101	840,261	816,153	(166,052)
	EL - BOARD OF ELECTIONS	224,734	261,168	261,168	(36,434)
	HE - HEALTH DEPARTMENT	431,518	470,439	357,146	74,372
	HP - PHYSICALLY CHALLENGED	0	4,022	0	(0)
	HS - DEPARTMENT OF HUMAN SERVICES	129,426	161,370	210,161	(80,735)
	IT - INFORMATION TECHNOLOGY	343,555	350,597	289,931	53,624
	LE - COUNTY LEGISLATURE	90,103	79,005	91,238	(1,135)
	LR - OFFICE OF LABOR RELATIONS	9,454	9,454	9,454	0
	ME - MEDICAL EXAMINER	175,933	175,930	172,902	3,031
	PA - PUBLIC ADMINISTRATOR	33,402	43,968	33,402	0
	PB - PROBATION	346,304	553,522	516,909	(170,605)
	PE - DEPARTMENT OF HUMAN RESOURCES	7,557	7,554	7,554	3
	PK - PARKS, RECREATION AND MUSEUMS	246,211	362,792	225,868	20,343
	PL - PLANNING	0	62,738	(0)	0
	PR - SHARED SERVICES	42,639	53,830	42,664	(25)
	PW - PUBLIC WORKS DEPARTMENT	698,863	867,553	733,689	(34,826)
	SA - COORD AGENCY FOR SPANISH AMERICANS	3,221	3,221	3,221	(0)
	SC - SENIOR CITIZENS AFFAIRS	0	26,979	(0)	0
	SS - SOCIAL SERVICES	309,743	400,939	313,050	(3,307)
	TR - COUNTY TREASURER	68,478	67,870	68,478	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	12,294	15,851	343	11,951
	VS - VETERANS SERVICES AGENCY	2,343	2,343	2,343	(0)
	YB - NASSAU COUNTY YOUTH BOARD	0	13,408	(0)	0
GEN Total		8,846,132	7,515,875	9,520,648	(674,516)
PDD	PD - POLICE DEPARTMENT	60,000	1,198,274	60,000	0
PDD Total		60,000	1,198,274	60,000	0
PDH	PD - POLICE DEPARTMENT	401,000	87,470	401,000	0
PDH Total		401,000	87,470	401,000	0
Grand Total		9,649,058	9,172,654	10,333,962	(684,904)

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FC - FIRE COMMISSION	1,468,668	450,440	1,468,668	0
FCF Total		1,468,668	450,440	1,468,668	0
GEN	AS - ASSESSMENT DEPARTMENT	0	1,509	1,509	(1,509)
	CA - OFFICE OF CONSUMER AFFAIRS	111,000	5,697	111,000	0
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	2,252,829	16,153,356	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	100,000	13,697	100,000	0
	CL - COUNTY CLERK	65,000	0	65,000	0
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	0	61,900	0
	DA - DISTRICT ATTORNEY	714,000	183,655	873,103	(159,103)
	EL - BOARD OF ELECTIONS	34,500	4,440	34,500	0
	EM - EMERGENCY MANAGEMENT	0	13,245	0	(0)
	HE - HEALTH DEPARTMENT	301,900	48,963	301,900	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	184	2,200	0
	IT - INFORMATION TECHNOLOGY	148,300	61,576	148,300	0
	ME - MEDICAL EXAMINER	35,286	25,303	35,286	0
	PA - PUBLIC ADMINISTRATOR	7,800	0	7,800	0
	PB - PROBATION	300,000	111,117	300,000	0
	PK - PARKS, RECREATION AND MUSEUMS	313,800	152,255	313,800	0
	PR - SHARED SERVICES	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	3,017,400	1,449,114	3,048,651	(31,251)
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,206,625	221,367	1,306,625	(100,000)
	TR - COUNTY TREASURER	0	728	728	(728)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	70,000	0	70,000	0
GEN Total		22,661,667	4,545,679	22,954,258	(292,591)
PDD	PD - POLICE DEPARTMENT	24,000,000	4,710,669	26,000,000	(2,000,000)
PDD Total		24,000,000	4,710,669	26,000,000	(2,000,000)
PDH	PD - POLICE DEPARTMENT	20,000,000	4,685,092	26,000,000	(6,000,000)
PDH Total		20,000,000	4,685,092	26,000,000	(6,000,000)
Grand Total		68,130,335	14,391,881	76,422,926	(8,292,591)

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
PDD	FB - FRINGE BENEFIT	38,550,321	38,550,321	38,550,321	0
PDD Total		38,550,321	38,550,321	38,550,321	0
PDH	FB - FRINGE BENEFIT	29,778,343	29,778,343	29,778,343	0
PDH Total		29,778,343	29,778,343	29,778,343	0
Grand Total		68,328,664	68,328,664	68,328,664	0

Note: The reported amounts are net of amortization in connection with the Contribution Stabilization Program offered by the New York State Retirement System.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,245,707	1,245,707	1,245,707	0
FCF Total		1,245,707	1,245,707	1,245,707	0
GEN	FB - FRINGE BENEFIT	46,800,842	47,269,395	47,269,395	(468,553)
GEN Total		46,800,842	47,269,395	47,269,395	(468,553)
PDD	FB - FRINGE BENEFIT	1,558,963	1,616,443	1,616,443	(57,480)
PDD Total		1,558,963	1,616,443	1,616,443	(57,480)
PDH	FB - FRINGE BENEFIT	7,600,862	7,600,861	7,600,861	1
PDH Total		7,600,862	7,600,861	7,600,861	1
Grand Total		57,206,374	57,732,406	57,732,406	(526,032)

Note: The reported amounts are net of amortization in connection with the Contribution Stabilization Program offered by the New York State Retirement System.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	1,659,720	408,237	1,636,000	23,720
FCF Total		1,659,720	408,237	1,636,000	23,720
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	0	1,899	1,899	(1,899)
	CT - COURTS	38,728	9,668	38,728	0
	FB - FRINGE BENEFIT	67,004,747	16,639,789	66,394,000	610,747
GEN Total		67,043,475	16,651,355	66,434,627	608,848
PDD	FB - FRINGE BENEFIT	30,629,087	7,592,555	30,121,000	508,087
PDD To		30,629,087	7,592,555	30,121,000	508,087
PDH	FB - FRINGE BENEFIT	27,040,206	6,685,456	26,780,000	260,206
PDH Total		27,040,206	6,685,456	26,780,000	260,206
Grand Total		126,372,488	31,337,604	124,971,627	1,400,861

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
FCF	FB - FRINGE BENEFIT	925,375	225,473	922,000	3,375
FCF Total		925,375	225,473	922,000	3,375
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,231,263	(11,652,510)	21,231,263	0
	CT - COURTS	1,454,781	303,009	1,454,781	0
	FB - FRINGE BENEFIT	50,955,158	11,772,834	44,808,000	6,147,158
GEN Total		73,641,202	423,333	67,494,044	6,147,158
PDD	FB - FRINGE BENEFIT	26,566,115	6,141,136	24,421,000	2,145,115
PDD Total		26,566,115	6,141,136	24,421,000	2,145,115
PDH	FB - FRINGE BENEFIT	36,321,966	8,508,684	33,921,000	2,400,966
PDH Total		36,321,966	8,508,684	33,921,000	2,400,966
Grand Total		137,454,658	15,298,625	126,758,044	10,696,614

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



2013 OO - OTHER EXPENSES						
FUND	DEPT AND NAME	SUBJECT	2013 Adopted Budget	Current Obligation	1st. Quarter Projections	Variance
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,240,000	1,250,220	5,641,825	(1,401,825)
		88989 - NIFA SET-ASIDES	211,394,858	0	209,286,023	2,108,835
	DS - DEBT SERVICE	Total	215,634,858	1,250,220	214,927,848	707,010
DSV Total			215,634,858	1,250,220	214,927,848	707,010
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
		52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
		55955 - NYS ASSN OF COUNTIES	60,750	60,447	60,750	0
		66966 - LEGAL AID SOC OF NC	6,054,467	6,054,467	6,054,467	0
		67967 - BAR ASSN NC PUB DFDR	7,729,564	365,471	7,729,564	0
		6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
		70970 - RESIDENT TUITION	4,598,000	75,909	4,598,000	0
		7097F - FIT RESIDENT TUITION	4,114,000	(74,527)	4,114,000	0
		87985 - OTHER PAYMENTS	0	58,149	0	0
		87987 - OTHER SUITS & DAMAGES	20,535,875	109,887	20,535,875	0
		8798B - ATTORNEY FEES	0	35,000	0	0
		8798C - ATTORNEY GROSS PROCEEDS	0	169,000	0	0
		93993 - INSURANCE ON BLDGS	590,700	0	590,700	0
		97998 - CONTINGENCY RESERVE	10,000,000	0	10,000,000	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	Total	53,820,364	6,965,810	53,820,364	0
	PW - PUBLIC WORKS DEPARTMENT	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
		94994 - RENT	14,566,314	11,919,745	14,566,314	0
	PW - PUBLIC WORKS DEPARTMENT	Total	14,641,314	11,919,745	14,641,314	0
	RE - OFFICE OF REAL ESTATE SERVICES	94994 - RENT	0	(161,875)	0	0
	RE - OFFICE OF REAL ESTATE SERVICES	Total	0	(161,875)	0	0
	TR - COUNTY TREASURER	87987 - OTHER SUITS & DAMAGES	18,000,000	0	18,000,000	0
	TR - COUNTY TREASURER	Total	18,000,000	0	18,000,000	0
GEN Total			86,461,678	18,723,680	86,461,678	0
PDD	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	3,000,000	7,281	3,000,000	0
		8798C - ATTORNEY GROSS PROCEEDS	0	73,500	0	0
		8798B - ATTORNEY FEES	0	5,350	0	0
		97998 - CONTINGENCY RESERVE	1,613,626	0	1,613,626	0
	PD - POLICE DEPARTMENT	Total	4,613,626	86,131	4,613,626	0
PDD Total			4,613,626	86,131	4,613,626	0
PDH	PD - POLICE DEPARTMENT	87987 - OTHER SUITS & DAMAGES	1,700,000	7,692	1,700,000	0
		97998 - CONTINGENCY RESERVE	500,000	0	500,000	0
	PD - POLICE DEPARTMENT	Total	2,200,000	7,692	2,200,000	0
PDH Total			2,200,000	7,692	2,200,000	0
Grand Total			308,910,162	20,067,723	308,203,152	707,010

SMART GOVERNMENT INITIATIVES

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. A total of two initiatives are expected to yield approximately \$2.7 million in savings for 2013.

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Removal of 15 Police Officers from Long-Term Disability	\$ 283,847	\$ 1,500,000	\$ 1,950,000
Sheriff's Department	Removal of 20 Employees from Payroll to Disability	\$ 196,170	\$ 1,218,430	\$ 2,436,860
Total		\$ 480,017	\$ 2,718,430	\$ 4,386,860

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2013

Initiative: Remove 15 Police Officers from Long-Term Disability

Source: Police Department

Owner: Thomas Krumpter

Department: Police Department

Projection	FY13	Annual
Original	\$1,500,000	\$1,950,000
Achieved	\$283,847	\$324,396

Description:

Fifteen (15) police officer titled employees are expected to retire under this initiative. The Nassau County Police Department is currently reviewing all Long-Term Disability cases for Retirement eligibility.

Implementation:

The Nassau County Police Department has requested assistance and intervention from the New York State Comptroller.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation			

Progress Report

The Police Department met with representatives from the New York State retirement system in March 2012 to request the expediting of the disability claims. As of March 31, 2013, three officers have retired because of this initiative. Fifteen officers are expected to retire under this initiative in 2013.

2013 Annual Impact

The value of the removal and transferal of the employees from the County payroll to a State disability pension will generate total savings of approximately \$2 million annually. For 2013, the total savings is expected to be approximately \$1.5 million.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2013 BUDGET REDUCTION INITIATIVE SHEET

As of March 31, 2013

Initiative: Removal of Employees from Payroll to Disability

Source: Nassau County Sheriff's Department

Owner: Sheriff Michael Sposato

Department: Correctional Center

Projection	FY13 Savings	Annual
Original	\$1,218,430	\$2,436,860
Achieved	\$196,170	\$252,219

Description:

At the beginning of the fiscal year 2013 twenty-one (20) correction officer titled employees were awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions.

Implementation:

In 2012 the Nassau County Sheriff's Department submitted a letter to the New York State Comptroller's Office requesting assistance in its ongoing efforts to expedite the removal of employees from the County's payroll to a State disability pension.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Jan-12		
Letter to Comptroller	Jan-12	Feb-12	
Implementation	Mar-12		

Progress Report:

The Corrections Department met with representatives from the New York State retirement system to request the expediting of these disability claims and has started to see some results. The department continues in its effort in achieving this initiative. Twenty officers are expected to retire under this initiative. As of March 31, two employees have transitioned from payments to receiving a pension.

2013 Annual Impact

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.4 million (\$83,843 salary + \$38,000 fringe = \$121,843 x 20) annually.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2013 Budget	On Board 12/31/2012	On Board 2/28/2013	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 3/31/2013	Variance 2/28/13 vs. 3/31/2013	Variance 3/31/2013 vs. 2013 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	29	28	-	-	-	-	28	-	(1)	-
AS - ASSESSMENT DEPARTMENT	160	157	157	2	-	-	-	159	2	(1)	-
AT - COUNTY ATTORNEY	106	106	105	-	-	1	(1)	105	-	(1)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	25	22	22	-	-	-	(1)	21	(1)	(4)	-
BU - CONTROL CENTER 30	(107)	-	-	-	-	-	-	-	-	107	-
CA - OFFICE OF CONSUMER AFFAIRS	27	27	27	-	-	-	-	27	-	-	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,152	1,116	1,102	-	(3)	-	-	1,099	(3)	(53)	-
CE - COUNTY EXECUTIVE	20	20	20	-	-	-	-	20	-	-	-
CF - OFFICE OF CONSTITUENT AFFAIRS	39	38	38	-	-	-	-	38	-	(1)	-
CL - COUNTY CLERK	84	83	83	-	-	-	-	83	-	(1)	-
CO - COUNTY COMPTROLLER	86	74	74	-	(1)	3	(2)	74	-	(12)	-
CS - CIVIL SERVICE	53	51	50	-	-	-	-	50	-	(3)	-
DA - DISTRICT ATTORNEY	375	372	368	-	(3)	-	-	365	(3)	(10)	-
EL - BOARD OF ELECTIONS	139	147	146	4	(2)	4	(2)	150	4	11	-
FC - FIRE COMMISSION	97	95	95	-	(1)	1	(1)	94	(1)	(3)	-
EM - EMERGENCY MANAGEMENT	10	8	8	-	-	-	-	8	-	(2)	-
HE - HEALTH DEPARTMENT	169	166	168	-	(1)	-	-	167	(1)	(2)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	12	12	12	-	-	-	-	12	-	-	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	80	77	77	-	-	-	-	77	-	(3)	11
IT - INFORMATION TECHNOLOGY	85	80	79	-	(1)	-	-	78	(1)	(7)	-
LE - COUNTY LEGISLATURE	97	88	86	1	-	1	(1)	87	1	(10)	-
LR - OFFICE OF LABOR RELATIONS	4	4	4	-	-	-	-	4	-	-	-
MA - OFFICE OF MINORITY AFFAIRS	5	5	5	-	-	-	-	5	-	-	-
ME - MEDICAL EXAMINER	74	65	66	-	-	-	-	66	-	(8)	-
PA - PUBLIC ADMINISTRATOR	6	6	6	-	-	-	-	6	-	-	-
PB - PROBATION	198	197	196	1	(1)	-	-	196	-	(2)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	9	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	151	152	152	-	-	2	(2)	152	-	1	-
PD - POLICE DISTRICT	1,445	1,450	1,440	-	(2)	9	(19)	1,428	(12)	(17)	-
PD - POLICE HEADQUARTERS	1,580	1,562	1,560	-	(7)	15	(5)	1,563	3	(17)	-
PR - SHARED SERVICES	11	11	11	-	-	-	-	11	-	-	-
PW - PUBLIC WORKS DEPARTMENT	422	416	414	1	(1)	1	(1)	414	-	(8)	-
RM - RECORDS MANAGEMENT	14	13	13	-	-	-	-	13	-	(1)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	4	5	5	-	-	-	-	5	-	1	-
SS - SOCIAL SERVICES	644	631	633	-	-	32	(27)	638	5	(6)	17
TR - COUNTY TREASURER	33	29	29	-	-	1	(1)	29	-	(4)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	43	43	43	-	-	-	-	43	-	-	-
VS - VETERANS SERVICES AGENCY	6	5	5	-	-	-	-	5	-	(1)	-
Sub-Total Full Time Employees	7,395	7,379	7,344	9	(23)	70	(63)	7,337	(7)	(58)	-
Contract Employees	41	31	-	-	-	-	-	-	-	-	28
Major Operating Funds Sub-Total	7,436	7,410	7,344	9	(23)	70	(63)	7,337	(73)	(99)	28
Sewer District	304	264	265	5	(1)	2	(2)	269	5	(35)	-
Grand Total F/T Employees	7,740	7,674	7,609	14	(24)	72	(65)	7,606	(68)	(134)	28

* DA - District Attorney now classifies FIA (DIST ATT LAW AST, TMP) as Full-Time Employees.

* RE - Real Estate merged with PW - Department of Public Works



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
AS	TAX MAPPER I	2
EL	WORK AIDE	1
	DATA-ENTRY OPERATOR	3
LE	LEGISLATIVE BUDGET ANALYST	1
PB	YOUTH GRP WORKER II	1
PW	PLANT MNT MECH TRNE	1
MAJOR FUNDS NEW HIRES		9
SSW	PLANT MNT MECH TRNE	3
	SWG TRTMNT OPTR TRNE	2
SEWER DISTRICT NEW HIRES		5
TOTAL NEW HIRES		14



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
CC	CORRECTION OFFICER	(3)
CO	STOCK ASSISTANT	(1)
DA	LEGAL SECRETARY I	(1)
	LEGAL SECRETARY III	(1)
	ASST DISTRICT ATTY	(1)
EL	ADMINISTRATIVE ASST	(1)
	VOTE MACH CUSTODIAN	(1)
FC	FIRE CMNTNS TECH I	(1)
HE	SANITARIAN I	(1)
IT	PROGRAMMER I	(1)
PB	PROBATION SPVR I	(1)
PDD	POLICE OFFICER	(2)
PDH	POL SERG-DETECTIVE	(1)
	POLICE OFFICER	(5)
	CLERK TYPIST II	(1)
PW	MAINT LEAD ELECTR N	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(23)
PW	SEWAGE TRTMT OPTR	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(1)
TOTAL TERMINATION/RESIGNATION		(24)

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 2/28/2013	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 3/31/2013	Variance 3/31/13 vs. 2/28/13
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	76	-	2	(2)	(1)	75	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	53	-	1	(1)	-	53	-
HS - DEPARTMENT OF HUMAN SERVICES	35	-	-	-	-	35	-
ME - MEDICAL EXAMINER	-	-	-	-	-	-	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	-	12	-
SS - SOCIAL SERVICES	158	-	3	(8)	-	153	(5)
Grant Fund Total	341	-	6	(11)	(1)	335	(6)

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department							Total Union					Total Non	Grand Total	
	CSEA	DAI	IPBA	PBA	COBA	SOA	On-Board	BOARD	ELECTED	ORDINANCE	Board	On-Board	CONTRACT	
							3/31/2013	MEMBER	OFFICIAL			3/31/2013	3/31/2013	EMPLOYEE
Assessment	153	-	-	-	-	-	153	-	-	6		6	159	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	2		7	28	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12		12	12	-
CF - Printing, Mail & Graphics	26	-	-	-	-	-	26	-	-	-		-	26	-
Civil Service	48	-	-	-	-	-	48	-	-	2		2	50	-
Consumer Affairs	25	-	-	-	-	-	25	-	-	2		2	27	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5		5	5	-
Correctional Center	161	-	-	-	935	-	1,096	-	-	3		3	1,099	-
County Attorney	31	-	-	-	-	-	31	-	-	74		74	105	-
County Clerk	76	-	-	-	-	-	76	-	1	6		7	83	-
County Comptroller	62	-	-	-	-	-	62	-	1	11		12	74	-
County Executive	-	-	-	-	-	-	-	-	1	19		20	20	-
District Attorney¹	128	-	42	-	-	-	170	-	1	194		195	365	-
Elections	122	-	-	-	-	-	122	-	-	28		28	150	-
Emergency Management	2	-	-	-	-	-	2	-	-	6		6	8	-
Fire Commission	94	-	-	-	-	-	94	-	-	-		-	94	-
Health	163	-	-	-	-	-	163	-	-	4		4	167	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12		12	12	-
Human Resources	-	-	-	-	-	-	-	-	-	9		9	9	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2		2	8	-
Human Services	68	-	-	-	-	-	68	-	-	9		9	77	11
Information Technology	74	-	-	-	-	-	74	-	-	4		4	78	-
Labor Relations	-	-	-	-	-	-	-	-	-	4		4	4	-
Legislature	-	-	-	-	-	-	-	-	19	68		87	87	-
Medical Examiner	63	-	-	-	-	-	63	-	-	3		3	66	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5		5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	21		21	21	-
Police District	68	9	-	1,187	-	163	1,427	-	-	1		1	1,428	-
Police Headquarters	695	347	-	343	-	168	1,553	-	-	10		10	1,563	-
Probation	195	-	-	-	-	-	195	-	-	1		1	196	-
Public Administrator	4	-	-	-	-	-	4	-	-	2		2	6	-
Public Works²	405	-	-	-	-	-	405	-	-	9		9	414	-
Records Management	13	-	-	-	-	-	13	-	-	-		-	13	-
Recreation, Parks and Museums	148	-	-	-	-	-	148	-	-	4		4	152	-
Shared Services	10	-	-	-	-	-	10	-	-	1		1	11	-
Social Services	629	-	-	-	-	-	629	-	-	9		9	638	17
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3		3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2		2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	1		1	5	-
Sub-Total Full-Time Employees	3,561	356	42	1,530	935	331	6,755	5	23	554		582	7,337	-
Contract Employees	-	-	-	-	-	-	-	-	-	-		-	-	28
Major Operating Funds Sub-Total	3,561	356	42	1,530	935	331	6,755	5	23	554		582	7,337	28
Sewer Districts	268	-	-	-	-	-	268	-	-	1		1	269	-
Grand Total F/T Employees	3,829	356	42	1,530	935	331	7,023	5	23	555		583	7,606	28

¹ 2012 On Board classifies District Attorney Law Assistant as Full Time

² Real Estate merged with Department of Public Works

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date February Overtime Hours						*YTD Actual Variance
	Paid Overtime 2013	Accrued Comp 2013	Total Overtime 2013	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	
Assessment	0.0	0.0	0.0	1.6	20.7	22.3	(22.3)
Assessment Review	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Board of Elections	102.2	60.8	163.0	14.0	334.6	348.6	(185.6)
Civil Service	0.0	37.5	37.5	8.5	26.6	35.1	2.4
Constituent Affairs	156.4	0.0	156.4	218.4	0.0	218.4	(62.0)
Consumer Affairs	113.3	148.9	262.1	145.3	121.1	266.3	(4.2)
Correctional Center	33,056.8	838.3	33,895.0	35,490.5	1,023.9	36,514.4	(2,619.4)
County Attorney	0.0	57.0	57.0	0.0	0.0	0.0	57.0
County Clerk	0.0	718.9	718.9	0.0	703.6	703.6	15.3
County Comptroller	0.0	505.0	505.0	0.0	255.1	255.1	249.9
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	2,483.2	1,461.6	3,944.8	2,382.3	1,615.9	3,998.2	(53.3)
Emergency Management	105.5	64.8	170.3	114.5	31.5	146.0	24.3
Fire Commission	5,661.4	128.6	5,790.0	5,398.2	141.4	5,539.6	250.5
Health	404.2	420.1	824.3	336.3	53.1	389.4	434.9
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	0.0	0.0	0.0	16.9	16.9	(16.9)
Human Services	0.0	0.0	0.0	1.3	31.9	33.2	(33.2)
Information Technology	767.1	327.5	1,094.6	182.2	410.5	592.6	501.9
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	49.8	0.0	49.8	15.0	0.0	15.0	34.8
Medical Examiner	201.0	76.2	277.2	212.7	125.7	338.4	(61.2)
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	146,267.0	0.0	146,267.0	110,407.0	0.0	110,407.0	35,860.0
Probation	1,188.9	567.3	1,756.3	1,736.3	468.4	2,204.6	(448.4)
Public Administrator	0.0	2.6	2.6	8.0	0.0	8.0	(5.4)
Public Works, Planning, Real Estate	20,782.1	663.0	21,445.1	7,113.6	817.1	7,930.8	13,514.3
Purchasing	0.0	0.8	0.8	0.0	5.3	5.3	(4.6)
Records Management	0.0	54.8	54.8	0.0	39.0	39.0	15.7
Recreation, Parks and Museums	3,977.8	118.9	4,096.8	777.2	51.3	828.5	3,268.3
Sheriff	3,035.8	339.0	3,374.8	2,606.8	315.8	2,922.5	452.2
Social Services	2,991.3	1,466.0	4,457.3	4,975.7	2,929.9	7,905.6	(3,448.2)
Traffic and Parking Violations Agency	0.0	448.5	448.5	317.9	265.2	583.1	(134.6)
Treasurer	13.6	62.6	76.3	50.3	107.7	157.9	(81.7)
Veteran Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-Total	221,357.3	8,568.6	229,926.0	172,513.2	9,912.1	182,425.3	47,500.6
Sewer & Water Supply	11,021.2	1,651.2	12,672.3	6,557.5	1,277.5	7,835.0	4,837.3
Sub-Total	11,021.2	1,651.2	12,672.3	6,557.5	1,277.5	7,835.0	4,837.3
Grand Total	232,378.5	10,219.8	242,598.3	179,070.7	11,189.7	190,260.3	52,338.0

Data Source: BIRT Performance Scorecard Report as of April 5, 2013. CHIEFS Reporting System for the Police Department overtime.

Note: The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation.

The report reflects February numbers due to one-month lag in overtime hours.

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

April 2013				January 2013				April 2012				Change in Totals April 2013 vs. Jan 2013	Change in Totals April 2013 vs. April 2012
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
ACTIVE	5,519	1,958	7,477	ACTIVE	5,563	1,974	7,537	ACTIVE	5,630	2,038	7,668	(60)	(191)
RETIREEES	6,276	4,936	11,212	RETIREEES	6,310	4,920	11,230	RETIREEES	6,356	4,940	11,296	(18)	(84)
TOTAL	11,795	6,894	18,689	TOTAL	11,873	6,894	18,767	TOTAL	11,986	6,978	18,964	(78)	(275)
<u>Active Plans</u>				<u>Active Plans</u>				<u>Active Plans</u>					
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	5,425	1,854	7,279	EMPIRE PLAN	5,462	1,864	7,326	EMPIRE PLAN	5,522	1,921	7,443	(47)	(164)
ALL OTHER	94	104	198	ALL OTHER	101	110	211	ALL OTHER	108	117	225	(13)	(27)
TOTAL	5,519	1,958	7,477	TOTAL	5,563	1,974	7,537	TOTAL	5,630	2,038	7,668	(60)	(191)
<u>Retiree Plans</u>				<u>Retiree Plans</u>				<u>Retiree Plans</u>					
	Family	Single	Total		Family	Single	Total		Family	Single	Total		
EMPIRE PLAN	1,443	570	2,013	EMPIRE PLAN	1,504	581	2,085	EMPIRE PLAN	1,583	631	2,214	(72)	(201)
MEDICARE IND		4,253	4,253	MEDICARE IND		4,225	4,225	MEDICARE IND		4,190	4,190	28	63
MEDICARE F1	1,392		1,392	MEDICARE F1	1,366		1,366	MEDICARE F1	1,366		1,366	26	26
MEDICARE F2	3,341		3,341	MEDICARE F2	3,339		3,339	MEDICARE F2	3,295		3,295	2	46
ALL OTHER	100	113	213	ALL OTHER	101	114	215	ALL OTHER	112	119	231	(2)	(18)
TOTAL	6,276	4,936	11,212	TOTAL	6,310	4,920	11,230	TOTAL	6,356	4,940	11,296	(18)	(84)
<u>Annual Rates Per Employee</u>				<u>Annual Rates Per Employee</u>				<u>Annual Rates Per Employee</u>				% Change (Rates) March 2013 vs. March 2012	
	Family	Single			Family	Single			Family	Single			
EMPIRE PLAN	20,238.72			EMPIRE PLAN	20,238.72			EMPIRE PLAN	18,753.60			7.92%	
EMPIRE PLAN		9,215.76		EMPIRE PLAN		9,215.76		EMPIRE PLAN		8,553.00		7.75%	
MEDICARE IND		4,791.96		MEDICARE IND		4,791.96		MEDICARE IND		5,030.88		-4.75%	
MEDICARE F1	15,815.16			MEDICARE F1	15,815.16			MEDICARE F1	15,231.36			3.83%	
MEDICARE F2	11,391.36			MEDICARE F2	11,391.36			MEDICARE F2	11,709.24			-2.71%	

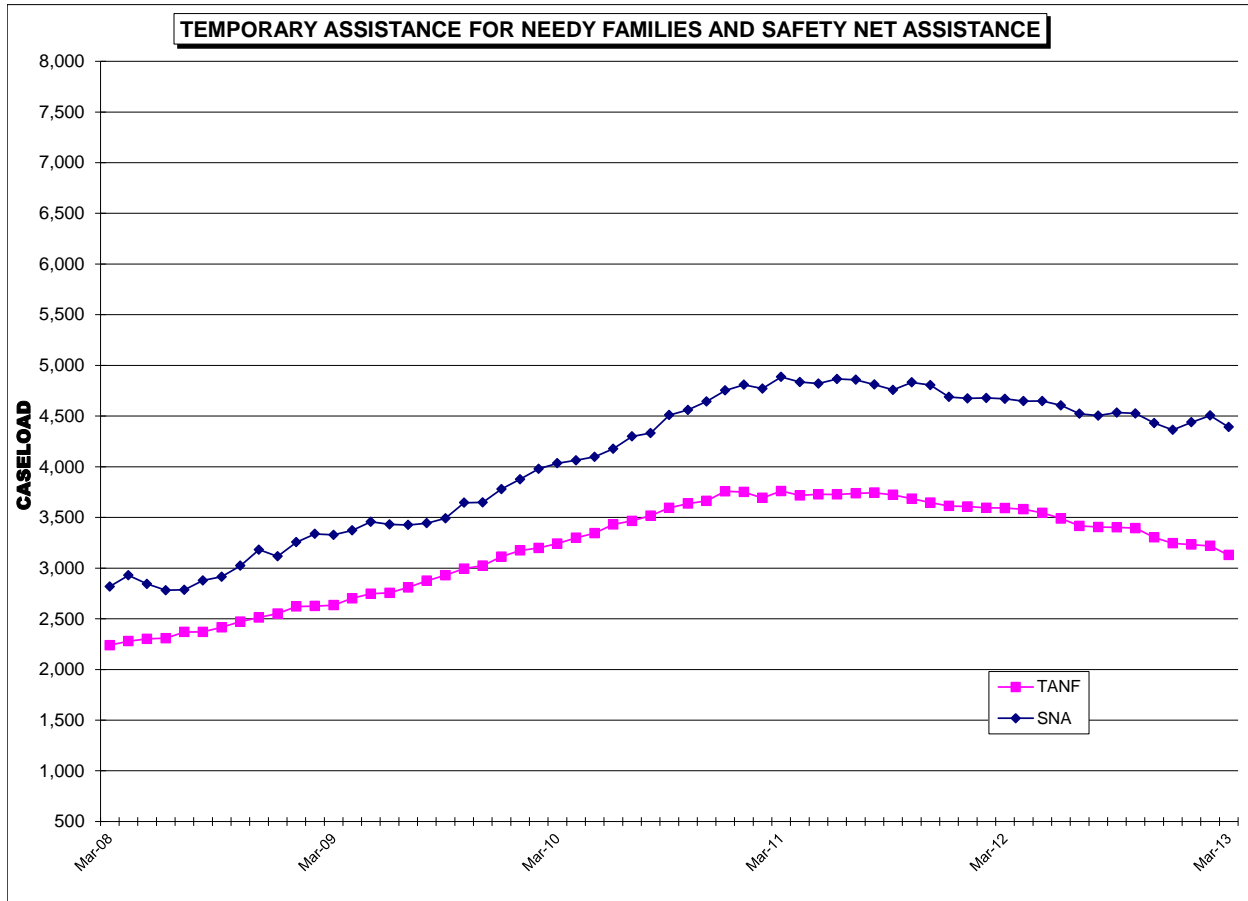
Note - As of April 1, 2013, 97.8% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of January 1, 2013, 97.7% of all individuals are enrolled in a Empire Health Insurance plan.

Note - As of April 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads



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

	March 2010	March 2011	March 2012	March 2013
County Population	1,525	1,361	1,288	1,185
Suffolk Inmate	-	12	194	2
State-Ready Population	11	13	12	13
Federal Population	117	102	112	85
Parole Violators	19	23	18	27
TOTAL	1,672	1,512	1,624	1,312

Chart reflects the average inmate population for the given month.

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KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2010	2011	2012	2013
January	1,404	1,401	1,272	1,211
February	1,497	1,394	1,326	1,191
March	1,525	1,361	1,288	1,185
April	1,502	1,298	1,259	-
May	1,501	1,304	1,253	-
June	1,498	1,319	1,297	-
July	1,494	1,338	1,313	-
August	1,496	1,319	1,307	-
September	1,476	1,341	1,331	-
October	1,483	1,380	1,326	-
November	1,462	1,344	1,261	-
December	1,399	1,278	1,190	-
Average County Inmates	1,478	1,340	1,285	299
Suffolk County Inmates				
Month	2010	2011	2012	2013
January	-	-	108	6
February	-	-	155	4
March	-	12	194	2
April	-	56	146	-
May	-	81	104	-
June	-	100	56	-
July	-	102	28	-
August	-	105	28	-
September	-	101	39	-
October	-	153	66	-
November	-	155	29	-
December	-	131	9	-
Average Suffolk Inmates	-	100	80	1
Federal Inmates				
Month	2010	2011	2012	2013
January	119	105	114	82
February	108	103	107	88
March	117	102	112	85
April	130	109	113	-
May	135	116	106	-
June	138	127	112	-
July	142	128	98	-
August	139	126	92	-
September	136	134	92	-
October	136	145	97	-
November	119	142	85	-
December	112	135	86	-
Average Federal Inmates	128	123	101	21

FISCAL 2013 FIRST QUARTER FINANCIAL REPORT



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period March 2013

Expense	2013 Budget	Estimates	
		Mar-13	March-2013 YTD
Salary	10,638,000	886,500	2,659,500
Fringe Benefits	8,890,900	740,908	2,222,725
General and Administrative Expenses	12,107,300	1,008,942	3,026,825
Bond Principal	1,455,000	121,250	363,750
Expense Total	33,091,200	2,757,600	8,272,800
Revenue			
Net Retained Commission	24,650,900	2,054,242	6,162,725
Other income	636,700	53,058	159,175
Revenue Total	25,287,600	2,107,300	6,321,900
Net Profit	(7,803,600)	(650,300)	(1,950,900)

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.

Please note that these figures are estimated based on our 2013 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once our filings with the NYS Racing & Wagering Board have been submitted and accepted.



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of April 1, 2013 with respect to grievances filed for the 2014/2015 tax year. Thus far, there have been 120,919 grievances filed broken down as follows:

Class	Number of Grievances
Class I Properties	101,977
Class II Properties	5,136
Class III Properties	422
Class IV Properties	13,384
Total	120,919

The joint conference program with the County Attorney's office and ARC, implemented to increase the number of settlements is proceeding very well.

There have been no offers of settlement on the 2014/2015 grievances filed, as the filing period has not yet ended and ARC is still compiling the results. As far as the 2013/2014 tax year is concerned, the final number of grievances filed for residential Class I property was 111,235, of which 104,400 offers to settle have been sent out. Round 6 of ARC's counter-counteroffers have been sent out and the final phase with representatives, before conferencing, is set. Of the residential offers sent, 9,884 were offers made to petitioners representing themselves. Of the 9,884 offers made, 8,702 have accepted the stipulation to settle, 123 have not accepted and need a conference to negotiate and the remainder have yet to respond.

ADAPT (the County's multi-department tax certiorari case management system) is in its final adjustments phase. ADAPT is expected to facilitate communication and sharing of information for the several different applicable departments and improve the swiftness of case dispositions.