

MONTHLY COUNTY BUDGET REPORT

For the Period Ending December 31, 2012

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

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

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EXECUTIVE SUMMARY



OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the December 2012 Financial Report. The December report includes the current projection of the 2012 fiscal year-end. It is preliminary as many departments are still processing 2012 invoices and revenue and expense accruals which may have a significant impact on year-end actual results. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's 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 emergency response expenditures for debris removal, emergency 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 December projection does not include any anticipated hurricane related costs as they are segregated into an established FEMA Fund.

The County has achieved savings from several significant initiatives as of December 2012. The successful bus public-private partnership with Veolia Transportation delivers bus service to Nassau residents at a cost that is \$33 million less than what the MTA proposed and provides significant operational benefits. Previously, the MTA did not achieve approximately 15% of scheduled bus service deployment on a daily basis. Veolia Transportation has improved this deployment and has greatly improved on-time performance.

An additional successful initiative is the consolidation of police precincts from eight to four, projected to result in recurring annual savings of \$20 million. The original timeline for the consolidations was to be completed in FY12; however one consolidation was delayed to first quarter of 2013 as a repercussion of Superstorm Sandy. Highlights of the Police Precinct consolidation include:

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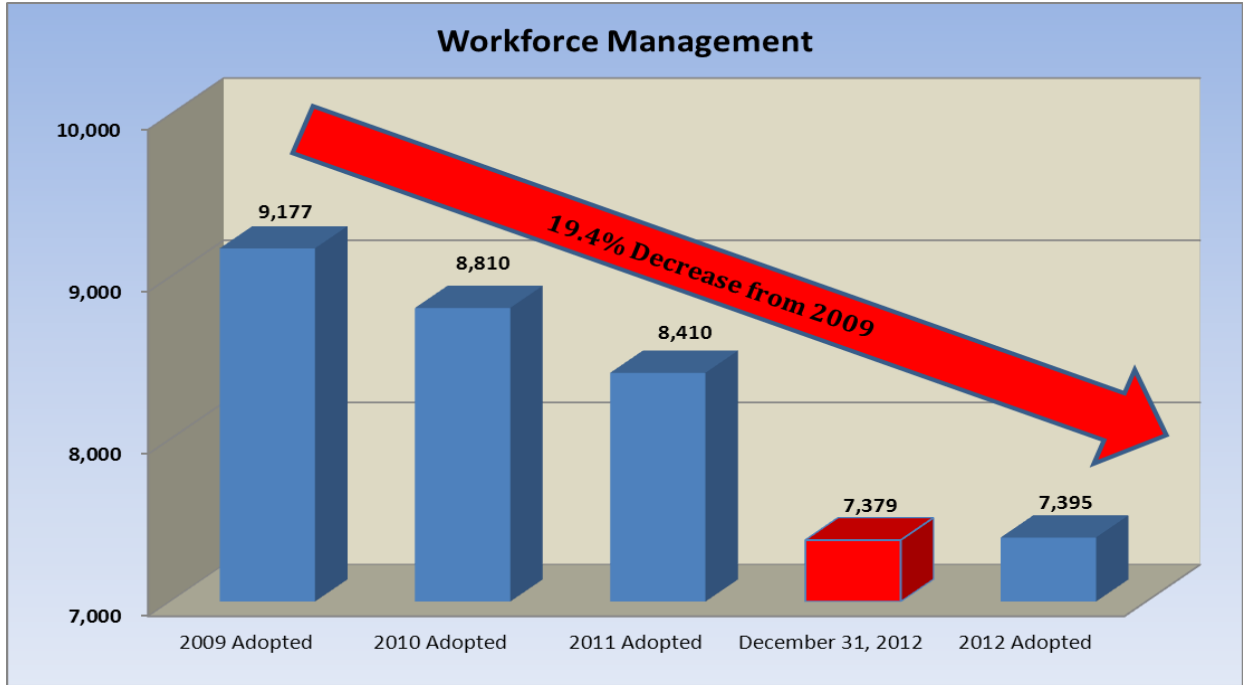
- Maintaining all 177 patrol cars in their current neighborhoods;
- Assigning 48 more police officers to patrol positions for a total of 88 more officers assigned to patrol since 2010; and
- Redistributing administrative workload more evenly among four new precincts.

Together these two initiatives save County taxpayers in excess of \$50 million annually and lead to structural balance.

As noted by Grant Thornton LLP, a financial advisory firm retained by NIFA, the inherited collective bargaining agreements “provide for an unsustainable level of compensation and benefits.” Grant Thornton has called for major changes to the current labor agreements including “across the board contributions by employees for health and retirement benefits” and “across the board reductions to paid leave.”

Absent labor concessions, the County has substantially reduced the workforce through layoffs, voluntary separation incentives and attrition. The County will continue to reduce its labor force to the lowest levels in Nassau County’s history, and maintain the Adopted Budget level of 7,395 positions.

The full-time headcount for the major funds at the end of December 2012 was 7,379 positions compared to 7,861 at the end of December 2011, representing a reduction of 482 positions. The headcount will continue to decrease as a result of continued normal attrition and limited replacement of personnel deemed crucial to County operations. The County headcount is below the Adopted Budget of 7,395 positions as of December 31, 2012. This represents a decrease of nearly 20% when compared to the number of positions in the 2009 Adopted Budget.



The County is projecting a surplus of \$25.5 million, on a budgetary basis.



EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense in FY12 for the five major funds is \$802.2 million, which is \$47.1 million more than the 2012 Modified Budget. Through December 31, 2012 the County has reduced costs while trying to achieve union concessions. This has required innovative management initiatives to reduce headcount without impacting the services provided to residents. The County has reduced the workforce through layoffs, voluntary separation incentives, and attrition.

Overtime

Through December 31, 2012, the Police Department incurred approximately \$54.8 million in overtime expense. In addition, approximately \$10.4 million related to Superstorm Sandy has been identified and another \$6.8 million is anticipated to be eligible for a total of \$17.2 million reimbursement from the Federal and State governments. OMB is projecting that the Police Department will end 2012 with \$48.0 million in overtime expense, which is consistent with 2011 year-end results in the major operating funds. The Sheriff/Correctional Center incurred approximately \$15.7 million in overtime expense. This is a decrease of \$5.0 million when compared with 2011. The projection for the year assumes that this level of savings will be sustained.

Employee Benefits

The 2012 Modified Budget for Employee Benefits (including Workers' Compensation) for the five major funds is \$486.2 million. This includes a variety of expenses such as pensions, employee and retiree health insurance, and workers' compensation. For 2012, Employee Benefits are projected to be \$459.8 million, a \$26.4 million savings from the 2012 Modified Budget. This is primarily attributable to a declining number of individuals on the health insurance rolls and lower than budgeted health insurance costs due to lower composite-based premium increases. Overall, the health insurance rolls have been reduced by approximately 478 members over the last year. See KPI Report #5 for more specifics on how the health insurance rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

Risk Management and the Third Party Administrator (TPA) have been extremely effective in the implementation of Medical Treatment Guidelines by the Workers' Compensation Board. The County's TPA participated in the Pilot Program and has yielded significant savings over the last 18 months. Medical costs in non-catastrophic claims have contributed greatly to claim costs and required values as well as over-utilization. The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from



the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Denial of variances has demonstrated significant success in reducing medical costs.

Debt Service Costs (Principal & Interest)

OMB projects Debt Service Costs to be \$128.9 million, \$34 million less than the \$162.9 million in the 2012 Modified Budget. This is primarily due to delayed borrowings, lower than anticipated borrowing amounts and lower coupons than projected on the Tax Anticipation Notes and General Obligation Bonds issued in December 2011 and April 2012, respectively.

Other Expense

A surplus is projected primarily as a result of lower projected Tax Certiorari payments and court ruling. The projected 2012 tax certiorari expense is \$3.0 million, representing those settlements not requiring legislative approval.

Early Intervention/Special Education

OMB projects a surplus of \$23.6 million when compared with the 2012 Modified Budget primarily due to reduced service rates from the New York State Department of Health as well as on-going efforts to reduce expenditures.

Recipient Grants

OMB projects a surplus of approximately \$1.8 million when compared with the Modified Budget primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) program, Safety Net Program (SN), Foster Care, and Adoption Subsidies. (See KPI Report #6 for more specifics in reference to TANF and SN).

Emergency Vendor Payments

OMB projects a surplus of approximately \$3.6 million when compared with the Modified Budget primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) program, Institutional Care, Juvenile Delinquents, and People in Need of Supervision.



REVENUE RESULTS

Fines & Forfeits

OMB projects Fines & Forfeits to be \$7.2 million lower than the \$51.2 million in the 2012 Modified Budget primarily due to lower projected fees in connection with Red Light Camera and other Traffic & Parking related violations associated with the implications of Superstorm Sandy as well as lower than budgeted amounts for Court Fines and Forfeited Bail.

Investment Income

OMB projects Investment Income to be \$1.9 million lower than the \$3.6 million in the 2012 Modified Budget primarily due to lower than anticipated interest rates.

Rents & Recoveries

OMB projects Rents & Recoveries to be \$23.2 million higher than the \$16.9 million in the 2012 Modified Budget primarily due to the cancellation of prior year encumbrances for Pre-school and Early Intervention in the Health Department, settlements resulting from successful litigations, recoveries from audits, as well as the sale of excess County-owned property.

Department Revenues

OMB projects Department Revenues to be \$7.1 million lower than the \$172.3 million in the 2012 Modified Budget. This is primarily due to a lower than anticipated number of housed Suffolk County Inmates at the correctional facility and lower fees in the Police Department primarily related to ambulance and tow truck services offset by additional revenue collected in the Office of the County Clerk due to an increase in the volume of documents processed and the increase in mortgage record fees.

Capital Backcharges

Capital Backcharges for 2012 are projected to be \$2.4 million, a shortfall of \$7.5 million from the 2012 Modified Budget and is primarily due to a change in the accounting treatment for salaries charged to capital projects. In addition, lower than planned technological commitments in various projects as well as reduced funds for capital projects in the Police Department was another contributing factor to this variance. Each department will directly expense their time to the 2012 capital projects.



Debt Service from Capital

Debt Service from Capital for 2012 is projected to be \$81.6 million lower than the \$103.1 in the 2012 Modified Budget primarily due to not receiving the necessary authorization to bond for Tax Certiorari Settlements. This includes \$20.6 million of other judgments and settlements that were anticipated to be paid with capital proceeds offset by \$17.2 million for the closeout of capital projects.

Federal Aid

OMB projects Federal Aid for 2012 to be \$159.1 million, a \$10.8 million shortfall when compared with the 2012 Modified Budget of \$169.9 million. The decrease is primarily attributed to a lower than projected number of TANF caseloads, partially offset by a \$3.3 million increase in the FY2012 grant award for the State Criminal Alien Assistance Program (SCAAP) in connection with housing illegal aliens and lower reimbursements in the Police Department.

State Aid

OMB projects State Aid for 2012 to be \$218.9 million, a \$20.6 million shortfall when compared with the 2012 Modified Budget of \$239.5 million. The decrease is primarily attributable to lower spending on Pre-School and Early Intervention Programs. These shortfalls were partially offset by an increase in the number of Safety Net and Daycare caseloads in the Social Services programs, along with increased funds from the State Transportation Operating Assistance offset by an additional \$1.2 million of unexpected reimbursement for Hurricane Irene.

Sales Tax

OMB projects Sales Tax for 2012 to be \$1.077 billion as compared to the 2012 Modified Budget of \$1.056 billion. The surplus of \$21.0 million is primarily attributable to a higher rate of growth than previously anticipated.

Special Taxes

OMB projects Special Taxes for 2012 to be \$24.7 million as compared to the 2012 Modified Budget of \$27.8 million. The surplus of \$3.1 million is primarily attributable to lower than anticipated surcharges in connection with the County's E911 system and entertainment taxes.

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Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	December Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	755,132,331	802,183,103	(47,050,772)	A significant portion of the \$132 million of savings included in the 2012 Adopted Budget has been achieved through layoffs, voluntary separation incentives and attrition. The remaining shortfall has been offset by other cost cutting initiatives and positive revenue variances elsewhere in the budget.
AB - FRINGE BENEFITS	455,726,686	434,121,488	21,605,198	A surplus is projected primarily due to lower projected health insurance costs due to lower rates and the continuing decrease in the number of individuals on the health insurance rolls, Medicare Part-D reimbursement offsets budgeted in revenue and lower pension expenses as the actual 2012 invoice was lower than the Modified Budget.
AC - WORKERS COMPENSATION	30,449,332	25,674,796	4,774,536	A surplus is projected primarily due to cost containment services provided by the TPA (Third Party Administrator) as well as the implementation of Medical Treatment Guidelines by the Workers Compensation Board that scrutinizes authorization requests in terms of generally accepted standards of care.
BB - EQUIPMENT	1,383,705	1,079,357	304,348	A surplus is projected due to lower than expected expenses in Parks, Board of Elections and the Legislature.
DD - GENERAL EXPENSES	33,473,240	28,821,922	4,651,318	A surplus is projected primarily due to lower than budgeted copying, blue-prints and office related type expenses in Board of Elections as well as lower than budgeted expenses related to the following: miscellaneous supplies & expenses, various medical and food supplies and expenses in connection with Court Remands in the Health, Police and Human Services departments, respectively.
DE - CONTRACTUAL SERVICES	223,628,466	215,987,929	7,640,537	A surplus is projected primarily due to lower than anticipated costs with the various program agencies contracted with the Human Services Department as well as contract renegotiations by the County that resulted in a lower pricing structure in connection with the Red Light Camera Program.
DF - UTILITY COSTS	37,549,375	35,736,514	1,812,861	A surplus is projected due to lower costs incurred from, the cogeneration facility.
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,344,973	22,518,323	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,789,672	(1,937,311)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to the timing of borrowings and lower amounts borrowed than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	335,504,040	317,998,232	17,505,808	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a shortfall in Debt Service Chargeback Revenues in the Debt Service Fund.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	104,947,496	50,488,564	A surplus is projected primarily as a result of Local Law No. 7 of 2012 which eliminated the Red Light Camera Fund created by Local Law No. 12-2009 and stipulates that all revenue under this law be deposited into the General Fund. This surplus is offset by a corresponding deficit in inter-departmental revenues.
HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	21,208,744	(1,875,998)	
LB - TRANSF TO GENERAL FUND	698,200	698,200	0	
LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	8,937,700	0	
LL - TRANS TO FCF FUND	420,000	420,000	0	
MM - MASS TRANSPORTATION	42,002,247	42,217,100	(214,853)	A deficit is projected due to current invoicing.
NA - NCIFA EXPENDITURES	2,025,000	1,638,067	386,933	
OO - OTHER EXPENSE	360,421,535	264,786,969	95,634,566	A surplus is projected primarily as a result of lower projected Tax Certiorari payments and court ruling. The projected 2012 tax certiorari expense is \$3.0 million, representing those settlements not requiring legislative approval.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	149,385,000	23,590,000	A surplus is projected primarily due to reduced service rates from the New York State Department of Health as well as an overall lower volume of services provided and on-going efforts to reduce expenditures.
SS - RECIPIENT GRANTS	66,825,000	65,065,000	1,760,000	A surplus is projected primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF), Safety Net (SN), Foster Care and Adoption Programs. (See KPI Report #6 for more specifics in reference to TANF and SN)
TT - PURCHASED SERVICES	65,654,683	65,585,297	69,386	
WW - EMERGENCY VENDOR PAYMENTS	64,061,824	60,471,424	3,590,400	A surplus is projected primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF), Institutional Care, Juvenile Delinquents and People in Need of Supervision Programs.
XX - MEDICAID	248,838,445	248,838,445	0	
	3,324,202,474	3,107,467,429	216,735,045	

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Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Modified Budget	December Projections	Variance	
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	13,533,674	1,504,342	A surplus is projected primarily as a result of higher than projected fees in connection with Alarm Permits, Food Establishments, Hazardous Materials Registrations and Home Improvement Licenses in the Police, Health and Consumer Affairs departments, respectively. These favorable variances are partially offset by lower projected fees for road opening permits than originally contemplated.
BD - FINES & FORFEITS	51,249,708	44,077,291	(7,172,417)	A shortfall is projected primarily due to lower projected fees in connection with Red Light Camera and other Traffic & Parking related violations associated with the implications of Superstorm Sandy as well as lower than budgeted amounts for Court Fines and Forfeited Bail.
BE - INVEST INCOME	3,626,400	1,681,639	(1,944,761)	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	40,129,383	23,234,982	A surplus is projected primarily due to the cancellation of prior year encumbrances for Pre-school and Early Intervention in the Health Department, sale of excess county owned property, recoveries from audits and settlements resulting from successful litigations.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,221,162	(7,763,192)	A shortfall is projected primarily due to credits the County receives from the Federal Government for County Medicare eligible Retirees not enrolled in the Medicare Prescription drug program which is budgeted as revenue but booked as an offset to Fringe Benefits upon receipt.
BH - DEPT REVENUES	172,272,641	165,212,612	(7,060,029)	A shortfall is projected primarily due to housing a lower number of Suffolk County Inmates than originally estimated at the County's Correctional Facility and lower Tow Truck fees in the Police Department. These unfavorable variances are partially offset by higher Mortgage & Deed Recording fees in the Clerk's Office.
BI - CAP BACKCHARGES	9,887,864	2,433,150	(7,454,714)	A shortfall is projected primarily due to a change in the accounting treatment for salaries charged to capital projects. In addition, lower than planned technological commitments in various projects as well as reduced funds for capital projects in the Police Department was another contributing factor to this variance. Each department will directly expense their time to the 2012 capital projects.
BJ - INTERDEPT REVENUES	155,436,060	104,947,496	(50,488,564)	A shortfall is projected primarily as a result of Local Law No. 7 of 2012 which eliminated the Red Light Camera Fund created by Local Law No. 12-2009 and stipulates that all revenue under this law be deposited into the General Fund. This deficit is offset by a corresponding surplus in inter-departmental charges.
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,583,256	(78,609)	
BQ - DEBT SERVICE FROM CAPITAL	103,138,378	21,513,326	(81,625,052)	A shortfall is projected due to not receiving the necessary authorization to bond for Tax Certiorari Settlements. This includes \$20.6 million of other judgments and settlements that were anticipated to be paid with capital proceeds offset by \$17.2 million for the closeout of capital projects.
BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	317,998,232	(27,017,507)	A projected shortfall reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	71,364,007	(13,140,986)	A shortfall is projected primarily due to lower than anticipated interfund revenues from the Sewer & Storm Water Resource District including General Fund labor chargebacks and Environmental Bond Act funds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,879,782	159,122,553	(10,757,229)	A shortfall is projected primarily due to a lower than projected number of TANF caseloads, partially offset by a \$3.3 million increase in the FY2012 grant award for the State Criminal Alien Assistance Program (SCAAP) in connection with housing illegal aliens and lower reimbursements in the Police Department.
IF - INTERFD TSFS - INTERFUND TRANSFERS	10,055,900	10,055,900	0	
SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,539,515	218,945,910	(20,593,605)	A shortfall is projected primarily primarily attributable to lower spending on Pre-School and Early Intervention Programs. These shortfalls were partially offset by an increase in the number of Safety Net and Daycare caseloads in the Social Services programs, along with increased funds from the State Transportation Operating Assistance offset by an additional \$1.2 million of unexpected reimbursement for Hurricane Irene.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	991,557,885	20,755,210	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	805,476,011	1,144,453	A projected surplus is primarily due to taxes restored when new property owners were not eligible for credits applied to prior owners' tax bills.
TO - OTB 5% TAX	3,229,600	3,515,627	286,027	
TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	24,674,355	(3,101,645)	A shortfall is projected primarily due to lower than anticipated surcharges in connection with the County's E911 system and entertainment taxes.
	3,324,202,474	3,132,980,267	(191,222,207)	

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**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	755,132,331	820,361,074	802,183,103	(47,050,772)
	AB - FRINGE BENEFITS	455,726,686	419,331,393	434,121,488	21,605,198
	AC - WORKERS COMPENSATION	30,449,332	21,562,398	25,674,796	4,774,536
	BB - EQUIPMENT	1,383,705	912,274	1,079,357	304,348
	DD - GENERAL EXPENSES	33,473,240	27,522,070	28,821,922	4,651,318
	DE - CONTRACTUAL SERVICES	223,628,466	209,513,475	215,987,929	7,640,537
	DF - UTILITY COSTS	37,549,375	32,873,289	35,736,514	1,812,861
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	71,344,287	71,344,973	22,518,323
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	41,967,190	64,789,672	(1,937,311)
	GG - PRINCIPAL	69,011,202	57,530,000	57,530,001	11,481,201
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	16,969,491	21,208,744	(1,875,998)
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	8,937,700	8,937,700	0
	LL - TRANS TO FCF FUND	420,000	420,000	420,000	0
	MM - MASS TRANSPORTATION	42,002,247	37,468,548	42,217,100	(214,853)
	NA - NCIFA EXPENDITURES	2,025,000	0	1,638,067	386,933
	OO - OTHER EXPENSE	360,421,535	35,360,730	264,786,969	95,634,566
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	156,287,118	149,385,000	23,590,000
	SS - RECIPIENT GRANTS	66,825,000	64,592,831	65,065,000	1,760,000
	TT - PURCHASED SERVICES	65,654,683	65,151,363	65,585,297	69,386
	WW - EMERGENCY VENDOR PAYMENTS	64,061,824	57,678,679	60,471,424	3,590,400
	XX - MEDICAID	248,838,445	247,926,662	248,838,445	0
Expenses excluding Interdepartmental Transfers		2,833,262,374	2,409,599,916	2,684,521,701	148,740,673
Interdepartmental Transfers		490,940,100	72,992,596	422,945,728	67,994,372
Total Expenses Including Interdepartmental Transfers		3,324,202,474	2,482,592,512	3,107,467,429	216,735,045
REV	BA - INT PENALTY ON TAX	28,500,000	28,105,685	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	13,533,484	13,533,674	1,504,342
	BD - FINES & FORFEITS	51,249,708	44,065,184	44,077,291	(7,172,417)
	BE - INVEST INCOME	3,626,400	1,681,639	1,681,639	(1,944,761)
	BF - RENTS & RECOVERIES	16,894,401	40,165,053	40,129,383	23,234,982
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	5,229,485	14,221,162	(7,763,192)
	BH - DEPT REVENUES	172,272,641	159,624,275	165,212,612	(7,060,029)
	BI - CAP BACKCHARGES	9,887,864	19,550	2,433,150	(7,454,714)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,583,256	8,583,256	(78,609)
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	8,409,079	21,513,326	(81,625,052)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,504,993	28,387,361	71,364,007	(13,140,986)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	169,879,782	104,191,933	159,122,553	(10,757,229)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	10,055,900	10,055,900	10,055,900	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	239,539,515	156,135,364	218,945,910	(20,593,605)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	753,350,910	991,557,885	20,755,210
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	84,613,772	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	805,476,011	805,476,011	1,144,453
	TO - OTB 5% TAX	3,229,600	3,311,904	3,515,627	286,027
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	26,371,074	24,674,355	(3,101,645)
Revenues Including Interdepartmental Transfers		2,823,750,675	2,281,324,476	2,710,034,539	(113,716,136)
Interdepartmental Transfers		500,451,799	72,999,684	422,945,728	(77,506,071)
Total Revenues Including Interdepartmental Transfers		3,324,202,474	2,354,324,159	3,132,980,267	(191,222,207)
Surplus / (Deficit)		0		25,512,838	

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GENERAL FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	296,214,186	358,592,836	357,049,456	(60,835,270)
	AB - FRINGE BENEFITS	224,386,057	198,224,296	213,561,549	10,824,508
	AC - WORKERS COMPENSATION	19,864,935	13,387,151	16,691,495	3,173,440
	BB - EQUIPMENT	1,110,076	704,361	867,444	242,632
	DD - GENERAL EXPENSES	23,984,292	19,069,700	20,109,590	3,874,702
	DE - CONTRACTUAL SERVICES	209,971,937	195,943,792	202,207,246	7,764,691
	DF - UTILITY COSTS	33,852,375	29,874,694	32,284,919	1,567,456
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	41,967,190	64,789,672	(1,937,311)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	322,723,788	0	304,631,913	18,091,875
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	34,295,978	55,575,741	25,244,282
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	16,969,491	21,208,744	(1,875,998)
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	8,937,700	8,937,700	0
	LL - TRANS TO FCF FUND	420,000	420,000	420,000	0
	MM - MASS TRANSPORTATION	42,002,247	37,468,548	42,217,100	(214,853)
	NA - NCIFA EXPENDITURES	2,025,000	0	1,638,067	386,933
	OO - OTHER EXPENSE	133,906,994	29,952,078	44,415,301	89,491,693
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	156,287,118	149,385,000	23,590,000
	SS - RECIPIENT GRANTS	66,825,000	64,592,831	65,065,000	1,760,000
	TT - PURCHASED SERVICES	65,654,683	65,151,363	65,585,297	69,386
	WW - EMERGENCY VENDOR PAYMENTS	64,061,824	57,678,679	60,471,424	3,590,400
	XX - MEDICAID	248,838,445	247,926,662	248,838,445	0
EXP Total		2,118,759,669	1,592,635,613	1,993,951,104	124,808,565
REV	BA - INT PENALTY ON TAX	28,500,000	28,105,685	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	8,881,264	8,881,454	580,622
	BD - FINES & FORFEITS	49,499,708	43,276,909	43,277,291	(6,222,417)
	BE - INVEST INCOME	3,331,500	1,615,050	1,615,050	(1,716,450)
	BF - RENTS & RECOVERIES	16,694,401	39,866,975	39,831,305	23,136,904
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	5,229,485	14,221,162	(4,278,292)
	BH - DEPT REVENUES	136,581,141	126,825,442	132,413,779	(4,167,362)
	BI - CAP BACKCHARGES	8,075,464	19,550	1,533,150	(6,542,314)
	BJ - INTERDEPT REVENUES	116,499,063	69,536,129	91,254,781	(25,244,282)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,583,256	8,583,256	(78,609)
	BQ - CAPITAL RESOURCES FOR DEBT	93,071,000	0	17,200,000	(75,871,000)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	18,013,845	40,446,354	(4,756,032)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	163,051,874	98,773,569	153,704,189	(9,347,685)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	238,760,515	155,539,859	218,350,406	(20,410,109)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	753,350,910	991,557,885	20,755,210
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	84,613,772	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,173,836	121,173,836	1,134,554
	TO - OTB 5% TAX	3,229,600	3,311,904	3,515,627	286,027
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	4,976,719	3,280,000	(595,000)
REV Total		2,118,759,669	1,572,405,916	2,005,474,523	(113,285,146)
Surplus / (Deficit)		0		11,523,419	

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DEBT SERVICE FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	FF - INTEREST	93,863,296	71,344,287	71,344,973	22,518,323
	GG - PRINCIPAL	69,011,202	57,530,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	4,313,326	219,046,668	3,172,478
EXP Total		385,093,644	133,187,613	347,921,642	37,172,002
REV	BQ - CAPITAL RESOURCES FOR DEBT	6,438,378	8,409,079	4,313,326	(2,125,052)
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	317,998,232	(27,017,507)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,446,776	(8,029,443)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	5,163,308	5,163,308	0
REV Total		385,093,644	13,572,386	347,921,642	(37,172,002)

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	10,440,615	10,813,629	10,341,303	99,312
	AB - FRINGE BENEFITS	4,334,258	4,251,891	4,173,919	160,339
	BB - EQUIPMENT	26,600	402	402	26,198
	DD - GENERAL EXPENSES	76,700	73,454	72,469	4,231
	DE - CONTRACTUAL SERVICES	4,275,100	4,216,693	4,247,693	27,407
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	277,913	60,800
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	1,561,347	2,655,373	0
EXP Total		22,147,359	20,917,415	21,769,072	378,287
REV	BE - INVEST INCOME	6,200	0	0	(6,200)
	BF - RENTS & RECOVERIES	0	2,513	2,513	2,513
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	5,921,904	5,921,904	(225,396)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	0	(104,600)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	420,000	420,000	420,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	128,031	128,031	(61,969)
	TL - PROPERTY TAX	15,250,559	15,254,563	15,254,563	4,004
REV Total		22,147,359	21,727,011	21,727,011	(420,348)
Surplus / (Deficit)		0		(42,061)	

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POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	230,483,990	231,193,311	223,883,769	6,600,221
	AB - FRINGE BENEFITS	120,142,218	110,357,050	110,300,668	9,841,550
	AC - WORKERS COMPENSATION	7,264,619	5,312,257	5,762,157	1,502,462
	BB - EQUIPMENT	152,052	117,152	117,152	34,900
	DD - GENERAL EXPENSES	6,124,750	5,091,419	5,279,366	845,384
	DE - CONTRACTUAL SERVICES	834,900	809,009	854,009	(19,109)
	DF - UTILITY COSTS	1,239,200	1,164,310	1,212,310	26,890
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,261	(225,210)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	16,608,482	22,464,774	0
	OO - OTHER EXPENSE	4,093,618	893,550	1,000,000	3,093,618
EXP Total		394,533,172	371,546,540	372,832,466	21,700,706
REV	AA - FUND BALANCE	0	8,873,980	0	0
	BC - PERMITS & LICENSES	2,828,500	3,629,925	3,629,925	801,425
	BD - FINES & FORFEITS	1,750,000	788,275	800,000	(950,000)
	BE - INVEST INCOME	271,400	49,994	49,994	(221,406)
	BF - RENTS & RECOVERIES	200,000	41,800	41,800	(158,200)
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	2,984,912	2,984,912	(1,926,788)
	BJ - INTERDEPT REVENUES	354,257	280,084	354,257	0
	BQ - CAPITAL RESOURCES FOR DEBT	2,407,000	0	0	(2,407,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	10,365,788	10,365,788	10,365,788	0
	TL - PROPERTY TAX	369,984,527	369,987,987	369,987,987	3,460
REV Total		394,533,172	397,002,746	388,214,663	(6,318,509)
Surplus / (Deficit)		0		15,382,197	

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POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	217,993,540	219,761,297	210,908,575	7,084,965
	AB - FRINGE BENEFITS	106,864,153	106,498,156	106,085,351	778,802
	AC - WORKERS COMPENSATION	3,319,778	2,862,991	3,221,144	98,634
	BB - EQUIPMENT	94,977	90,359	94,359	618
	DD - GENERAL EXPENSES	3,287,498	3,287,497	3,360,497	(72,999)
	DE - CONTRACTUAL SERVICES	8,546,529	8,543,981	8,678,981	(132,452)
	DF - UTILITY COSTS	2,457,800	1,834,285	2,239,285	218,515
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,130,145	(421,657)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	20,526,789	24,251,608	0
	LB - TRANSF TO GENERAL FUND	698,200	698,200	698,200	0
	OO - OTHER EXPENSE	201,777	201,776	325,000	(123,223)
EXP Total		378,424,348	364,305,331	370,993,145	7,431,203
REV	AA - OPENING FUND BALANCE	0	82	0	0
	BC - PERMITS & LICENSES	900,000	1,022,295	1,022,295	122,295
	BE - INVEST INCOME	17,300	16,595	16,595	(705)
	BF - RENTS & RECOVERIES	0	253,765	253,765	253,765
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	23,892,016	23,892,016	(740,484)
	BI - CAP BACKCHARGES	1,812,400	0	900,000	(912,400)
	BJ - INTERDEPT REVENUES	13,338,458	3,183,471	13,338,458	0
	BQ - CAPITAL RESOURCES FOR DEBT	1,222,000	0	0	(1,222,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	7,728	105,089	(250,911)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	255,056	255,056	(1,409,544)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	8,937,700	8,937,700	8,937,700	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	467,473	467,473	(121,527)
	TL - PROPERTY TAX	299,057,190	299,059,625	299,059,625	2,435
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	21,394,355	21,394,355	(2,506,645)
REV Total		378,424,348	358,490,161	369,642,428	(8,781,920)
Surplus/(Deficit)		0		(1,350,717)	

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RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	0	0	25,244,282
EXP Total		25,244,282	0	0	25,244,282
Surplus/(Deficit)		0		0	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND					
E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	18,389,102	17,743,916	1,588,300
	AB - FRINGE BENEFITS	11,614,028	10,656,868	10,664,173	949,855
	BB - EQUIPMENT	323,900	83,757	323,900	0
	DD - GENERAL EXPENSES	13,540,674	12,310,706	14,540,674	(1,000,000)
	DE - CONTRACTUAL SERVICES	25,020,600	25,015,461	24,020,600	1,000,000
	DF - UTILITY COSTS	10,749,300	9,487,943	10,749,300	0
	FF - INTEREST	9,143,079	7,276,848	9,143,079	0
	GG - PRINCIPAL	16,677,500	12,151,403	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	40,172	28,494,754	8,225,957
	OO - OTHER EXPENSE	21,095,600	(425,000)	21,095,600	0
EXP Total		164,217,608	94,987,260	153,453,496	10,764,112
REV	BC - PERMITS & LICENSES	734,800	805,771	734,800	0
	BE - INVEST INCOME	1,141,500	216,308	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	163,338	163,338	92,338
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	1,576,790	18,900,000	(21,104,300)
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	85,619,825	100,872,046	0
REV Total		145,889,940	90,633,426	123,918,010	(21,971,931)
Projected Deficit		(18,327,668)	(4,353,835)	(29,535,486)	
AA - FUND BALANCE		18,327,668	0	18,327,668	
Adjusted Year End Results with Fund Balance Usage		0	0	(11,207,818)	0

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AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	DD - GENERAL EXPENSES	100	100	100	0
	DE - CONTRACTUAL SERVICES	15,300	0	0	15,300
EXP Total		15,400	100	100	15,300

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,139,298	2,113,799	2,111,760	27,538
	DD - GENERAL EXPENSES	33,033	29,444	31,809	1,224
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		2,184,581	2,143,242	2,155,819	28,762
REV	BF - RENTS & RECOVERIES	0	22,414	22,414	22,414
REV Total		0	22,414	22,414	22,414

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AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,640,975	9,431,333	9,413,048	227,927
	BB - EQUIPMENT	5,000	0		5,000
	DD - GENERAL EXPENSES	303,900	299,459	299,459	4,441
	DE - CONTRACTUAL SERVICES	39,000	0	0	39,000
EXP Total		9,988,875	9,730,792	9,712,507	276,368
REV	BH - DEPT REVENUES	100,400	54,910	60,000	(40,400)
	BI - CAP BACKCHARGES	155,300	0	0	(155,300)
REV Total		255,700	54,910	60,000	(195,700)

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,787,963	8,739,035	8,736,435	51,528
	BB - EQUIPMENT	15,000	1,162	1,162	13,838
	DD - GENERAL EXPENSES	427,400	427,318	427,116	284
	DE - CONTRACTUAL SERVICES	3,550,000	2,981,815	3,569,000	(19,000)
EXP Total		12,780,363	12,149,330	12,733,713	46,650
REV	BD - FINES & FORFEITS	590,000	301,972	301,972	(288,028)
	BF - RENTS & RECOVERIES	620,000	2,345,776	2,345,776	1,725,776
	BH - DEPT REVENUES	95,000	111,960	111,960	16,960
	BJ - INTERDEPT REVENUES	3,124,796	0	3,124,796	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	256,346	256,346	(43,654)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	(4,569)	50,000	(25,000)
REV Total		4,804,796	3,011,485	6,190,850	1,386,054

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BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	293,750	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	(30,000)	0	0
EXP Total		0	263,585	0	0
REV	BF - RENTS & RECOVERIES	0	139,323	0	0
REV Total		0	139,323	0	0

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
	AA - SALARIES, WAGES & FEES	2,754,399	973,416	2,684,734	69,665
	AB - FRINGE BENEFITS	27,306,963	6,961,040	23,383,786	3,923,177
	AC - WORKERS COMPENSATION	12,314,600	6,997,813	9,074,514	3,240,086
	DD - GENERAL EXPENSES	60,500	56,300	56,300	4,200
	DE - CONTRACTUAL SERVICES	2,803,600	1,867,151	2,250,000	553,600
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	41,967,190	64,789,672	(1,937,311)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	2,612,481	5,947,211	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	16,969,491	21,198,744	(1,875,998)
	LH - TRANS TO PDH SUITS & DAMAGES	8,937,700	8,937,700	8,937,700	0
	LL - TRANS TO FCF FUND	420,000	420,000	420,000	0
	NA - NCIFA EXPENDITURES	2,025,000	0	1,638,067	386,933
	OO - OTHER EXPENSE	44,901,094	16,900,038	27,542,656	17,358,438
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	202,646,174	117,662,620	180,923,385	21,722,789
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	(72,102,385)	0	2,446,413	(74,548,798)
	30 - FISCAL ANALYSIS Total	(72,102,385)	0	2,446,413	(74,548,798)
EXP Total		130,543,789	117,662,620	183,369,798	(52,826,009)
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	BD - FINES & FORFEITS	2,850,000	1,202,635	1,202,635	(1,647,365)
	BF - RENTS & RECOVERIES	1,020,000	3,232,802	3,599,976	2,579,976
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	6,539,003	13,846,162	(1,264,792)
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	59,582,617	53,075,284	59,582,617	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,583,256	8,583,256	(78,609)
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	17,200,000	(871,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	17,148,930	35,900,199	(3,742,947)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	146,252	146,252	27,852
	IF - INTERFD TSFS - INTERFUND TRANSFERS	698,200	698,200	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	2,172,145	2,172,145	(232,855)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	753,350,910	991,557,885	20,755,210
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	84,613,772	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,171,307	121,171,307	1,132,025
	TO - OTB 5% TAX	3,229,600	3,311,904	3,515,627	286,027
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,328,238,448	1,055,866,401	1,345,219,502	16,981,054
	20 - VERTICAL ADMINISTRATION				
	BD - FINES & FORFEITS	0	82,766	82,766	82,766
	20 - VERTICAL ADMINISTRATION Total	0	82,766	82,766	82,766
REV Total		1,328,238,448	1,055,949,166	1,345,302,268	17,063,820

FISCAL 2012 MONTHLY FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	1,660,419	1,635,427	55,113
	BB - EQUIPMENT	2,400	0	0	2,400
	DD - GENERAL EXPENSES	14,700	10,033	11,658	3,042
EXP Total		1,707,640	1,670,452	1,647,085	60,555
REV	BC - PERMITS & LICENSES	2,922,307	3,280,764	3,280,954	358,647
	BD - FINES & FORFEITS	470,000	481,437	481,367	11,367
	BH - DEPT REVENUES	200	155	155	(45)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	52,279	7,279
REV Total		3,437,507	3,762,356	3,814,755	377,248

FISCAL 2012 MONTHLY FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	121,110,213	120,613,364	118,776,066	2,334,147
	AC - WORKERS COMPENSATION	5,510,135	4,637,690	5,865,333	(355,198)
	BB - EQUIPMENT	41,700	23,486	23,486	18,214
	DD - GENERAL EXPENSES	3,129,797	3,076,268	3,054,231	75,566
	DE - CONTRACTUAL SERVICES	18,125,600	16,541,281	18,335,600	(210,000)
	DF - UTILITY COSTS	638,800	427,453	373,526	265,274
	HF - INTER-DEPARTMENTAL CHARGES	431,772	4,973	431,772	0
EXP Total		148,988,017	145,324,514	146,860,014	2,128,003
REV	BD - FINES & FORFEITS	20,000	8,830	8,830	(11,170)
	BF - RENTS & RECOVERIES	819,000	62,183	62,183	(756,817)
	BG - REVENUE OFFSET TO EXPENSE	500,000	375,000	375,000	(125,000)
	BH - DEPT REVENUES	15,753,125	6,677,267	7,022,841	(8,730,284)
	BJ - INTERDEPT REVENUES	290,000	82,441	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	14,587,486	14,587,486	(385,314)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	98,727	100,451	(271,549)
REV Total		32,726,925	21,891,934	22,446,791	(10,280,134)

FISCAL 2012 MONTHLY FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,713,129	1,712,919	1,712,918	211
	DD - GENERAL EXPENSES	80,000	65,693	65,693	14,307
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
EXP Total		2,018,129	1,878,612	2,003,611	14,518
REV	BF - RENTS & RECOVERIES	0	8,246	8,246	8,246
REV Total		0	8,246	8,246	8,246

FISCAL 2012 MONTHLY FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,452,799	2,437,965	2,435,102	17,697
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	1,067,100	1,049,232	1,067,100	0
EXP Total		3,520,899	3,487,197	3,502,202	18,697
REV	BJ - INTERDEPT REVENUES	1,348,363	270,601	1,348,363	0
REV Total		1,348,363	270,601	1,348,363	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,229,686	4,796,748	4,796,749	432,937
	BB - EQUIPMENT	50,000	43,781	43,781	6,219
	DD - GENERAL EXPENSES	300,000	282,766	282,766	17,234
	DE - CONTRACTUAL SERVICES	300,000	278,411	278,411	21,589
EXP Total		5,879,686	5,401,707	5,401,707	477,979
REV	BD - FINES & FORFEITS	200,000	106,361	106,361	(93,639)
	BH - DEPT REVENUES	23,952,000	27,948,333	27,948,333	3,996,333
REV Total		24,152,000	28,054,695	28,054,694	3,902,694

FISCAL 2012 MONTHLY FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	6,099,497	5,870,899	539,390
	BB - EQUIPMENT	5,000	320	320	4,680
	DD - GENERAL EXPENSES	75,000	49,664	49,664	25,336
	DE - CONTRACTUAL SERVICES	425,000	440,302	440,302	(15,302)
EXP Total		6,915,289	6,589,784	6,361,185	554,104
REV	BF - RENTS & RECOVERIES	250,000	3,773	3,773	(246,227)
	BH - DEPT REVENUES	16,300	19,765	19,765	3,465
REV Total		266,300	23,538	23,538	(242,762)

FISCAL 2012 MONTHLY FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,331,199	4,243,832	4,227,186	104,013
	DD - GENERAL EXPENSES	382,528	217,017	217,017	165,511
	DE - CONTRACTUAL SERVICES	162,000	72,155	72,155	89,845
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,885,727	4,533,004	4,526,358	359,369
REV	BF - RENTS & RECOVERIES	138,961	26,942	26,942	(112,019)
	BH - DEPT REVENUES	943,128	1,806,651	1,806,652	863,524
REV Total		1,082,089	1,833,593	1,833,594	751,505

FISCAL 2012 MONTHLY FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	1,597,327	1,597,327	158,371
EXP Total		1,755,698	1,597,327	1,597,327	158,371
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	1,506,230	1,506,230	400,449
REV Total		1,390,381	1,506,230	1,506,230	115,849

FISCAL 2012 MONTHLY FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	27,907,610	27,818,521	30,496,201	(2,588,591)
	BB - EQUIPMENT	75,500	22,788	60,500	15,000
	DD - GENERAL EXPENSES	1,002,300	883,903	902,300	100,000
	DE - CONTRACTUAL SERVICES	1,057,500	771,542	1,057,500	0
EXP Total		30,042,910	29,496,754	32,516,501	(2,473,591)
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	358,508	358,508	108,508
	BH - DEPT REVENUES	12,000	38,096	38,096	26,096
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	124,372	273,744	273,744
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	21,322	49,322	14,922
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	62,793	62,793	23,393
REV Total		702,254	610,092	1,153,918	451,664

FISCAL 2012 MONTHLY FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	322,723,788	0	304,631,913	18,091,875
EXP Total		322,723,788	0	304,631,913	18,091,875

FISCAL 2012 MONTHLY FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	15,889,931	13,182,700	13,168,737	2,721,194
	BB - EQUIPMENT	119,100	28,985	61,000	58,100
	DD - GENERAL EXPENSES	3,560,500	1,732,693	1,810,500	1,750,000
	DE - CONTRACTUAL SERVICES	1,046,500	195,997	546,500	500,000
EXP Total		20,616,031	15,140,374	15,586,737	5,029,294
REV	BF - RENTS & RECOVERIES	120,000	89,100	89,100	(30,900)
	BH - DEPT REVENUES	35,000	48,174	48,174	13,174
REV Total		155,000	137,274	137,274	(17,726)

FISCAL 2012 MONTHLY FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,475	461,625	423,625	94,850
	DD - GENERAL EXPENSES	9,500	9,820	9,820	(320)
	DE - CONTRACTUAL SERVICES	100,000	94,300	94,300	5,700
EXP Total		627,975	565,745	527,745	100,230
REV	BF - RENTS & RECOVERIES	0	72,738	72,738	72,738
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	78,778	570,349	78,778
REV Total		491,571	151,517	643,087	151,516

FISCAL 2012 MONTHLY FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AB - FRINGE BENEFITS	195,028,649	189,859,669	188,774,175	6,254,474
EXP Total		195,028,649	189,859,669	188,774,175	6,254,474
REV	BF - RENTS & RECOVERIES	0	122,495	122,495	122,495
	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
	BJ - INTERDEPT REVENUES	0	2,406	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	7,521	7,521	7,521
REV Total		2,603,900	132,421	130,016	(2,473,884)

FISCAL 2012 MONTHLY FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	14,101,902	13,941,043	13,433,868	668,034
	BB - EQUIPMENT	27,600	9,450	8,423	19,177
	DD - GENERAL EXPENSES	1,688,101	992,467	1,100,000	588,101
	DE - CONTRACTUAL SERVICES	548,000	275,715	300,000	248,000
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	5,402,828	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	156,287,118	149,385,000	23,590,000
EXP Total		200,652,602	181,908,621	175,539,290	25,113,312
REV	BC - PERMITS & LICENSES	4,085,925	5,121,319	5,121,319	1,035,394
	BD - FINES & FORFEITS	277,900	200,844	201,000	(76,900)
	BF - RENTS & RECOVERIES	807,300	13,316,070	13,316,070	12,508,770
	BH - DEPT REVENUES	11,429,450	8,485,794	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	36,701	477,787	147
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	43,438,164	77,200,000	(17,821,780)
REV Total		112,099,995	70,598,891	107,745,626	(4,354,369)

FISCAL 2012 MONTHLY FINANCIAL REPORT



HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	720,700	524,406	524,410	196,290
	AB - FRINGE BENEFITS	248,750	14,278	14,279	234,471
	DD - GENERAL EXPENSES	12,400	2,000	2,000	10,400
	HF - INTER-DEPARTMENTAL CHARGES	229,707	140,995	229,707	0
EXP Total		1,211,557	681,679	770,396	441,161
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	670,800	431,533	570,180	(100,620)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	151,869	151,869	151,869
REV Total		670,800	583,402	722,049	51,249

FISCAL 2012 MONTHLY FINANCIAL REPORT



HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
EXP Total		0	71,439	0	0
REV	BD - FINES & FORFEITS	0	15,287	0	0
REV Total		0	15,287	0	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	540,333	513,560	515,935	24,398
	DD - GENERAL EXPENSES	5,450	4,002	4,002	1,448
	DE - CONTRACTUAL SERVICES	11,600	10,050	10,050	1,550
EXP Total		557,383	527,613	529,987	27,396

FISCAL 2012 MONTHLY FINANCIAL REPORT



HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,230,754	6,188,844	6,600,067	630,687
	BB - EQUIPMENT	1,000	0	0	1,000
	DD - GENERAL EXPENSES	651,200	379,338	379,059	272,141
	DE - CONTRACTUAL SERVICES	29,672,618	26,387,368	26,266,658	3,405,960
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	3,158,002	4,216,267	0
EXP Total		41,771,839	36,113,551	37,462,051	4,309,788
REV	BD - FINES & FORFEITS	40,000	5,768	21,025	(18,975)
	BF - RENTS & RECOVERIES	0	175,454	175,454	175,454
	BH - DEPT REVENUES	16,800	252	252	(16,548)
	BJ - INTERDEPT REVENUES	18,818,511	267,750	469,758	(18,348,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	175,000	175,000	(390,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,677,042	3,828,779	5,677,042	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	5,664,587	10,205,918	(3,335,234)
REV Total		38,658,505	10,117,588	16,724,449	(21,934,056)

FISCAL 2012 MONTHLY FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,314,854	7,491,345	7,119,161	195,693
	AB - FRINGE BENEFITS	0	(207,472)	(207,472)	207,472
	DD - GENERAL EXPENSES	308,150	137,234	208,150	100,000
	DE - CONTRACTUAL SERVICES	8,609,797	7,471,981	8,109,797	500,000
	DF - UTILITY COSTS	4,245,500	3,661,706	3,868,318	377,182
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
EXP Total		21,820,177	18,554,794	20,439,830	1,380,347
REV	BF - RENTS & RECOVERIES	0	1,242	1,242	1,242
	BH - DEPT REVENUES	5,000	10,470	10,470	5,470
	BI - CAP BACKCHARGES	2,500,000	19,550	33,150	(2,466,850)
	BJ - INTERDEPT REVENUES	4,462,594	4,131,557	4,462,594	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	138,898	192,103	192,103
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	56,318	56,318	(377,182)
REV Total		7,401,094	4,358,036	4,755,877	(2,645,217)

FISCAL 2012 MONTHLY FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,488,656	5,538,385	5,537,459	951,197
	BB - EQUIPMENT	45,777	27,098	27,099	18,678
	DD - GENERAL EXPENSES	1,732,331	1,653,689	1,653,689	78,642
	DE - CONTRACTUAL SERVICES	1,328,274	1,165,000	1,165,000	163,274
EXP Total		9,595,038	8,384,172	8,383,247	1,211,791
REV	BF - RENTS & RECOVERIES	0	1	1	1
REV Total		0	1	1	1

FISCAL 2012 MONTHLY FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	296,669	289,915	290,454	6,215
	DD - GENERAL EXPENSES	5,700	3,795	3,795	1,905
	DE - CONTRACTUAL SERVICES	407,900	61,975	231,975	175,925
EXP Total		710,269	355,685	526,224	184,045
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
REV Total		0	69,577	69,577	69,577

FISCAL 2012 MONTHLY FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	456,025	437,628	437,069	18,956
	DD - GENERAL EXPENSES	6,000	4,922	4,922	1,078
	DE - CONTRACTUAL SERVICES	51,400	3,428	3,428	47,972
EXP Total		513,425	445,978	445,419	68,006

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,993,041	5,676,951	5,676,861	316,180
	AB - FRINGE BENEFITS	0	(438)	(438)	438
	BB - EQUIPMENT	82,099	67,274	82,099	0
	DD - GENERAL EXPENSES	435,691	430,524	435,691	0
	DE - CONTRACTUAL SERVICES	57,160	56,625	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
EXP Total		7,702,406	6,230,935	7,385,788	316,618
REV	BF - RENTS & RECOVERIES	0	24,926	24,926	24,926
	BH - DEPT REVENUES	20,000	32,954	32,954	12,954
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	0	(166,200)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	26	26
REV Total		186,200	57,906	57,906	(128,294)

FISCAL 2012 MONTHLY FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	OO - OTHER EXPENSE	0	(605)	0	0
EXP Total		0	(2,809,459)	0	0
REV	BF - RENTS & RECOVERIES	0	114,335	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
REV Total		0	(1,570,183)	0	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	518,354	494,459	494,462	23,892
	DD - GENERAL EXPENSES	9,000	2,565	2,565	6,435
	DE - CONTRACTUAL SERVICES	13,700	7,300	7,300	6,400
EXP Total		541,054	504,325	504,327	36,727
REV	BH - DEPT REVENUES	400,000	412,032	412,032	12,032
REV Total		400,000	412,032	412,032	12,032

FISCAL 2012 MONTHLY FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	17,089,704	16,712,579	16,309,086	780,618
	BB - EQUIPMENT	30,900	19,162	20,800	10,100
	DD - GENERAL EXPENSES	319,800	224,824	235,400	84,400
	DE - CONTRACTUAL SERVICES	535,725	519,941	535,725	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	211,452	865,428	0
EXP Total		18,842,057	17,688,407	17,966,939	875,118
REV	BH - DEPT REVENUES	1,883,500	1,895,634	1,895,635	12,135
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	182,162	182,162	182,162
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	3,904,092	4,705,800	(600,000)
REV Total		7,189,300	5,981,888	6,783,597	(405,703)

FISCAL 2012 MONTHLY FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	625,140	583,139	583,144	41,996
	DD - GENERAL EXPENSES	44,400	11,099	12,500	31,900
	DE - CONTRACTUAL SERVICES	22,500	0	0	22,500
EXP Total		692,040	594,238	595,644	96,396

FISCAL 2012 MONTHLY FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,567,466	14,885,258	13,514,552	52,914
	BB - EQUIPMENT	456,500	399,506	399,506	56,994
	DD - GENERAL EXPENSES	1,704,700	1,634,400	1,634,400	70,300
	DE - CONTRACTUAL SERVICES	3,100,200	2,797,545	3,572,544	(472,344)
	HF - INTER-DEPARTMENTAL CHARGES	80,000	616	80,000	0
EXP Total		18,908,866	19,717,325	19,201,003	(292,137)
REV	BF - RENTS & RECOVERIES	1,587,340	1,393,214	1,393,215	(194,125)
	BH - DEPT REVENUES	18,429,150	18,426,727	18,426,728	(2,422)
	BJ - INTERDEPT REVENUES	0	31,000	0	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	2,622,764	675,000	0
REV Total		20,691,490	22,473,705	20,494,943	(196,547)

FISCAL 2012 MONTHLY FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	72,111	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,461,579)	0	0
REV	BF - RENTS & RECOVERIES	0	30,388	0	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	7,127	0	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	18,373	0	0
REV Total		0	55,888	0	0

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PR - SHARED SERVICES (FORMERLY PURCHASING)

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	961,211	932,691	928,287	32,924
	DD - GENERAL EXPENSES	17,500	16,206	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		980,211	950,392	947,287	32,924
REV	BF - RENTS & RECOVERIES	100,000	248,228	248,228	148,228
	BH - DEPT REVENUES	20,500	19,138	19,138	(1,362)
REV Total		120,500	267,365	267,366	146,866

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	29,894,615	30,461,490	27,261,303	2,633,312
	AB - FRINGE BENEFITS	45,997	(108)	(108)	46,105
	AC - WORKERS COMPENSATION	2,040,200	1,751,648	1,751,648	288,552
	BB - EQUIPMENT	93,000	20,121	93,000	0
	DD - GENERAL EXPENSES	4,778,078	3,954,497	4,585,544	192,534
	DE - CONTRACTUAL SERVICES	6,829,192	5,921,765	6,729,234	99,958
	DF - UTILITY COSTS	28,967,575	25,785,085	28,042,575	925,000
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	10,763,628	13,480,936	0
EXP Total		86,129,593	78,658,126	81,944,132	4,185,461
REV	BC - PERMITS & LICENSES	1,292,600	479,181	479,181	(813,419)
	BD - FINES & FORFEITS	10,000	0	0	(10,000)
	BF - RENTS & RECOVERIES	0	245,997	245,997	245,997
	BH - DEPT REVENUES	1,779,000	1,511,536	1,511,536	(267,464)
	BI - CAP BACKCHARGES	5,420,164	0	1,500,000	(3,920,164)
	BJ - INTERDEPT REVENUES	8,154,796	4,605,032	8,103,639	(51,157)
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	13,557	13,557	13,557
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	207,290	2,932,000	(698,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,141,854	1,308,050	1,308,050	166,196
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	421,086	1,645,874	1,645,874	1,224,788
REV Total		21,849,500	10,016,517	17,739,834	(4,109,666)

FISCAL 2012 MONTHLY FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	519,092	343,149	401,299	117,793
	DD - GENERAL EXPENSES	95,553	89,642	85,700	9,853
	DE - CONTRACTUAL SERVICES	111,437,256	111,225,398	111,238,373	198,883
	MM - MASS TRANSPORTATION	42,002,247	42,002,238	42,217,100	(214,853)
	OO - OTHER EXPENSE	14,005,900	13,052,645	13,872,645	133,255
EXP Total		168,060,048	166,713,071	167,815,117	244,931
REV	BF - RENTS & RECOVERIES	10,981,800	17,081,167	17,218,904	6,237,104
	BH - DEPT REVENUES	45,601,256	43,717,395	45,532,373	(68,883)
	BJ - INTERDEPT REVENUES	11,868,200	6,863,851	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	168,006	488,000	(232,400)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	8,984,000	8,984,000	9,357,000	373,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	56,804,000	56,804,000	56,431,000	(373,000)
REV Total		134,959,656	133,618,419	140,895,477	5,935,821

FISCAL 2012 MONTHLY FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	718,052	668,007	667,412	50,640
	BB - EQUIPMENT	5,000	4,275	4,275	725
	DD - GENERAL EXPENSES	160,500	139,014	139,014	21,486
	DE - CONTRACTUAL SERVICES	125,000	122,404	122,404	2,596
EXP Total		1,008,552	933,700	933,105	75,447
REV	BF - RENTS & RECOVERIES	0	39	39	39
REV Total		0	39	39	39

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RS - RESERVES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
REV	BF - RENTS & RECOVERIES	0	252,839	0	0
REV Total		0	252,839	0	0

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
REV	BD - FINES & FORFEITS	0	(325)	0	0
REV Total		0	(325)	0	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	310,950	300,941	300,944	10,006
	DD - GENERAL EXPENSES	2,800	2,780	2,780	20
	DE - CONTRACTUAL SERVICES	12,500	4,450	4,450	8,050
EXP Total		326,250	308,171	308,174	18,076
REV	BH - DEPT REVENUES	18,000	13,570	15,570	(2,430)
REV Total		18,000	13,570	15,570	(2,430)

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SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	189,437	0	(0)
EXP Total		0	189,437	0	(0)
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(15,608)	0	0
REV Total		0	(15,608)	0	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	45,078,714	42,511,980	42,379,363	2,699,351
	BB - EQUIPMENT	24,000	13,374	15,705	8,295
	DD - GENERAL EXPENSES	982,700	768,639	888,038	94,662
	DE - CONTRACTUAL SERVICES	8,376,409	7,781,376	8,376,409	0
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	11,772,404	20,083,243	0
	SS - RECIPIENT GRANTS	66,825,000	64,592,831	65,065,000	1,760,000
	TT - PURCHASED SERVICES	65,654,683	65,151,363	65,585,297	69,386
	WW - EMERGENCY VENDOR PAYMENTS	64,061,824	57,678,679	60,471,424	3,590,400
	XX - MEDICAID	248,838,445	247,926,662	248,838,445	0
EXP Total		519,925,018	498,197,306	511,702,924	8,222,094
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	14,523,612	15,000,000	298,768
	BJ - INTERDEPT REVENUES	100,600	206,207	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	68,946,095	121,000,000	(9,661,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	39,979,900	63,950,000	791,884
REV Total		208,620,955	123,711,663	200,106,449	(8,514,506)

FISCAL 2012 MONTHLY FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,143	2,018,976	2,018,980	102,163
	BB - EQUIPMENT	7,700	4,990	7,700	0
	DD - GENERAL EXPENSES	243,700	243,396	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	69,023	69,100	0
	OO - OTHER EXPENSE	75,000,000	0	3,000,000	72,000,000
EXP Total		77,441,643	2,336,385	5,339,480	72,102,163
REV	BA - INT PENALTY ON TAX	28,500,000	28,105,685	28,500,000	0
	BD - FINES & FORFEITS	20,000	6,186	6,186	(13,814)
	BE - INVEST INCOME	3,331,500	1,615,050	1,615,050	(1,716,450)
	BF - RENTS & RECOVERIES	0	130,991	130,990	130,990
	BH - DEPT REVENUES	750,100	450,681	451,329	(298,771)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	2,353,955	2,605,000	(595,000)
REV Total		35,801,600	32,662,547	33,308,555	(2,493,045)

FISCAL 2012 MONTHLY FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,924,789	2,851,721	2,851,727	73,062
	BB - EQUIPMENT	21,800	18,588	18,588	3,212
	DD - GENERAL EXPENSES	325,180	178,057	178,141	147,039
	DE - CONTRACTUAL SERVICES	10,899,656	8,748,000	8,524,421	2,375,235
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	287,668	25,244,282
EXP Total		39,703,375	11,796,366	11,860,545	27,842,830
REV	BD - FINES & FORFEITS	45,021,808	40,860,149	40,860,149	(4,161,659)
	BF - RENTS & RECOVERIES	0	238,662	238,662	238,662
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	0	(6,843,938)
REV Total		51,865,746	41,099,148	41,099,147	(10,766,599)

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	267,901	268,307	268,309	(408)
	DD - GENERAL EXPENSES	9,000	7,067	7,467	1,533
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	228,600	1,165,219	0
EXP Total		1,442,820	503,974	1,441,695	1,125
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,537,760	(434)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	59,703	59,703	26,803
REV Total		1,571,094	59,703	1,597,463	26,369

FISCAL 2012 MONTHLY FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	46,154	(0)	0
EXP Total		0	46,154	(0)	0
REV	BF - RENTS & RECOVERIES	0	3,696	0	0
REV Total		0	3,696	0	0

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,376	(432,376)
FCF Total		0	432,376	432,376	(432,376)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	107,503	107,503	(107,503)
	AS - ASSESSMENT DEPARTMENT	0	282,389	279,177	(279,177)
	AT - COUNTY ATTORNEY	0	363,186	357,916	(357,916)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	148,715	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	(1,582,016)	2,575,712	(2,575,712)
	CA - OFFICE OF CONSUMER AFFAIRS	0	21,766	21,768	(21,768)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,172,322	2,169,999	(2,169,999)
	CE - COUNTY EXECUTIVE	0	34,979	34,981	(34,981)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	104,466	104,468	(104,468)
	CL - COUNTY CLERK	0	44,099	44,100	(44,100)
	CO - COUNTY COMPTROLLER	0	364,970	217,659	(217,659)
	CS - CIVIL SERVICE	0	77,363	77,365	(77,365)
	DA - DISTRICT ATTORNEY	0	847,379	827,843	(827,843)
	EL - BOARD OF ELECTIONS	0	271,699	266,633	(266,633)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	0	511,407	475,640	(475,640)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	1,177	407,700	(407,700)
	IT - INFORMATION TECHNOLOGY	0	750,140	528,643	(528,643)
	LE - COUNTY LEGISLATURE	0	111,385	111,389	(111,389)
	LR - OFFICE OF LABOR RELATIONS	0	52,107	52,107	(52,107)
	ME - MEDICAL EXAMINER	0	286,628	283,446	(283,446)
	PA - PUBLIC ADMINISTRATOR	0	33,401	33,402	(33,402)
	PB - PROBATION	0	698,236	690,516	(690,516)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	0	341,430	341,432	(341,432)
	PL - PLANNING	0	43,568	0	0
	PW - PUBLIC WORKS DEPARTMENT	0	1,886,827	1,572,408	(1,572,408)
	RM - RECORDS MANAGEMENT	0	3,267	3,267	(3,267)
	SA - COORD AGENCY FOR SPANISH AMERICANS	0	3,221	3,222	(3,222)
	SC - SENIOR CITIZENS AFFAIRS	0	147,515	0	0
	SS - SOCIAL SERVICES	0	498,430	460,037	(460,037)
	TR - COUNTY TREASURER	0	179,010	179,012	(179,012)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	7,179	7,180	(7,180)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,639	(6,639)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
GEN Total		0	8,939,921	12,250,407	(12,250,407)
PDD	PD - POLICE DEPARTMENT	0	12,063,736	11,971,334	(11,971,334)
PDD Total		0	12,063,736	11,971,334	(11,971,334)
PDH	PD - POLICE DEPARTMENT	0	6,772,342	6,435,310	(6,435,310)
PDH Total		0	6,772,342	6,435,310	(6,435,310)
Grand Total		0	28,208,375	31,089,426	(31,089,426)

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2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	2,128,364	1,695,676	53,624
FCF Total		1,749,300	2,128,364	1,695,676	53,624
GEN	AS - ASSESSMENT DEPARTMENT	0	5,952	5,952	(5,952)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	37,871	37,874	43,026
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	15,693,480	15,684,126	469,230
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	130,088	123,838	(114,838)
	CL - COUNTY CLERK	65,000	0	0	65,000
	CO - COUNTY COMPTROLLER	12,700	0	0	12,700
	CS - CIVIL SERVICE	61,900	1,234	1,235	60,665
	DA - DISTRICT ATTORNEY	714,000	852,353	825,502	(111,502)
	EL - BOARD OF ELECTIONS	34,500	12,809	10,181	24,319
	EM - EMERGENCY MANAGEMENT	0	57,640	0	(0)
	HE - HEALTH DEPARTMENT	273,800	496,171	221,169	52,631
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	6,304	2,565	(365)
	IT - INFORMATION TECHNOLOGY	57,200	280,259	222,825	(165,625)
	LE - COUNTY LEGISLATURE	0	986	0	0
	ME - MEDICAL EXAMINER	33,700	44,227	46,843	(13,143)
	PA - PUBLIC ADMINISTRATOR	7,800	899	899	6,901
	PB - PROBATION	309,900	622,073	314,776	(4,876)
	PK - PARKS, RECREATION AND MUSEUMS	261,750	553,664	164,292	97,458
	PL - PLANNING	0	1,246	0	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	3,933,330	2,478,477	(1,232,317)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	5,871	19,600	10,000
	RM - RECORDS MANAGEMENT	4,100	0	0	4,100
	SS - SOCIAL SERVICES	1,315,265	1,217,409	1,239,649	75,616
	TR - COUNTY TREASURER	52,300	11,081	11,083	41,217
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	40,858	40,859	10,637
	PR - SHARED SERVICES (FORMERLY PURCHASING)	1,800	4,576	622	1,178
GEN Total		20,778,427	24,010,380	21,452,367	(673,940)
PDD	PD - POLICE DEPARTMENT	19,038,462	29,079,036	25,000,000	(5,961,538)
PDD Total		19,038,462	29,079,036	25,000,000	(5,961,538)
PDH	PD - POLICE DEPARTMENT	2,961,538	25,714,098	23,000,000	(20,038,462)
PDH Total		2,961,538	25,714,098	23,000,000	(20,038,462)
Grand Total		44,527,727	80,931,878	71,148,043	(26,620,316)

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2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,239,995	39,239,995	(1,128,932)
PDD Total		38,111,063	39,239,995	39,239,995	(1,128,932)
PDH	FB - FRINGE BENEFIT	27,023,942	25,695,951	25,695,951	1,327,991
PDH Total		27,023,942	25,670,904	25,695,951	1,327,991
Grand Total		65,135,005	64,910,899	64,935,946	199,059

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

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2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	970,897	970,897	58,995
FCF Total		1,029,892	970,897	970,897	58,995
GEN	FB - FRINGE BENEFIT	44,835,897	40,983,770	40,983,770	3,852,127
GEN Total		44,835,897	40,983,770	40,983,770	3,852,127
PDD	FB - FRINGE BENEFIT	1,475,898	1,402,047	1,409,933	65,965
PDD Total		1,475,898	1,402,047	1,409,933	65,965
PDH	FB - FRINGE BENEFIT	5,494,028	5,724,301	5,724,301	(230,273)
PDH Total		5,494,028	5,724,301	5,724,301	(230,273)
Grand Total		52,835,715	49,081,016	49,088,901	3,746,814

Note: Amounts shown are net of amortization amounts in connection with the Contribution Stabilization Program offered by the New York State Retirement System which the County opted into as part of the 2012 budget process.

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2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	1,521,150	1,521,150	(18,290)
FCF Total		1,502,860	1,521,150	1,521,150	(18,290)
GEN	CT - COURTS	48,412	35,860	35,860	12,552
	FB - FRINGE BENEFIT	73,179,195	62,422,285	62,832,579	10,346,616
PDD	FB - FRINGE BENEFIT	31,824,274	28,766,842	28,766,842	3,057,432
PDD Total		31,824,274	28,766,842	28,766,842	3,057,432
PDH	FB - FRINGE BENEFIT	25,194,702	25,216,641	25,216,641	(21,939)
PDH Total		25,194,702	25,216,641	25,216,641	(21,939)
Grand Total		131,749,443	117,971,743	118,382,037	13,367,406

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2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Modified Budget	Current Obligation	December Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	853,767	853,767	307,619
FCF Total		1,161,386	853,767	853,767	307,619
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	5,998,719	20,200,000	1,436,612
	CT - COURTS	1,412,854	1,339,533	1,339,533	73,321
	FB - FRINGE BENEFIT	54,989,249	47,463,037	47,445,538	7,543,711
GEN Total		78,038,715	54,801,289	68,985,071	9,053,644
PDD	FB - FRINGE BENEFIT	28,063,966	24,455,474	24,451,940	3,612,026
PDD Total		28,063,966	24,455,474	24,451,940	3,612,026
PDH	FB - FRINGE BENEFIT	37,791,904	33,438,673	33,440,110	4,351,794
PDH Total		37,791,904	33,438,673	33,440,110	4,351,794
Grand Total		145,055,971	113,549,203	127,730,888	17,325,083

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 00 - OTHER EXPENSES

FUND	DEPT AND NAME	SUBJECT	2013 Modified Budget	Current Obligation	December Projections	Variance		
DSV	DS - DEBT SERVICE	88988 - EXPENSE OF LOANS	4,235,200	4,313,326	4,313,326	(78,126)		
		88989 - NIFA SET-ASIDES	217,983,946	0	214,733,342	3,250,604		
	DS - DEBT SERVICE Total			222,219,146	4,313,326	219,046,668	3,172,478	
DSV Total			222,219,146	4,313,326	219,046,668	3,172,478		
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	58,686	58,686	58,686	0		
		66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	0		
		67967 - BAR ASSN NC PUB DFDR	6,574,300	5,311,116	6,574,300	0		
		6Q60Q - HIPAA PAYMENTS	25,000	(25,000)	0	25,000		
		70970 - RESIDENT TUITION	4,180,000	1,815,798	4,180,000	0		
		7097F - FIT RESIDENT TUITION	7,480,000	490,743	7,480,000	0		
		87985 - OTHER PAYMENTS	0	821,009	0	0		
		87987 - OTHER SUITS & DAMAGES	20,035,000	106,149	2,701,562	17,333,438		
		8798B - ATTORNEY FEES	0	885,253	0	0		
		93993 - INSURANCE ON BLDGS	532,100	531,124	532,100	0		
		BU - OFFICE OF MANAGEMENT AND BUDGET Total			44,901,094	16,010,887	27,542,656	17,358,438
		EL - BOARD OF ELECTIONS		97998 - CONTINGENCY RESERVE	0	0	0	0
		EL - BOARD OF ELECTIONS Total			0	0	0	0
		RE - OFFICE OF REAL ESTATE SERVICES		6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	0
				94994 - RENT	13,930,900	12,977,645	13,797,645	133,255
		RE - OFFICE OF REAL ESTATE SERVICES Total			14,005,900	13,052,645	13,872,645	133,255
		TR - COUNTY TREASURER		87987 - OTHER SUITS & DAMAGES	75,000,000	0	17,200,000	57,800,000
	TR - COUNTY TREASURER Total			75,000,000	0	17,200,000	57,800,000	
GEN Total			133,906,994	29,063,531	58,615,301	75,291,693		
PDD	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	80,480	0	0		
		87987 - OTHER SUITS & DAMAGES	3,047,100	73,682	1,000,000	2,047,100		
		8798B - ATTORNEY FEES	0	135,000	0	0		
		97998 - CONTINGENCY RESERVE	1,046,518	0	0	1,046,518		
		PD - POLICE DEPARTMENT Total			4,093,618	289,162	1,000,000	3,093,618
PDD Total			4,093,618	289,162	1,000,000	3,093,618		
PDH	PD - POLICE DEPARTMENT	87985 - OTHER PAYMENTS	0	19,877	0	0		
		87987 - OTHER SUITS & DAMAGES	201,777	54,399	325,000	(123,223)		
		97998 - CONTINGENCY RESERVE	0	0	0	0		
		PD - POLICE DEPARTMENT Total			201,777	74,276	325,000	(123,223)
PDH Total			201,777	74,276	325,000	(123,223)		
Grand Total			360,421,535	33,740,296	278,986,969	81,434,566		

FISCAL 2012 MONTHLY FINANCIAL REPORT



SMART GOVERNMENT INITIATIVES

FISCAL 2012 MONTHLY 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 four initiatives are expected to yield approximately \$19.7 million in savings for 2012.

2012 Smart Government Initiatives

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Separation Incentive	\$ 13,300,000	\$ 13,300,000	\$ 23,300,000
	Removal of 20 Police Officers from Long-Term Disability	\$ 623,470	\$ 623,470	\$ 1,042,000
Sheriff's Department	Removal of Employees from Payroll to Disability	\$ 820,114	\$ 820,114	\$ 1,709,241
	Overtime Management Initiative	\$ 4,983,300	\$ 4,983,300	\$ 4,983,300
Total		\$ 19,726,884	\$ 19,726,884	\$ 31,034,541

*Projected overtime savings in the Sheriff's Department is offset by high volume during the holiday season as seen in prior years.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of December 31, 2012

Initiative: Separation Incentive
Source: Police Department
Owner: Thomas Krumpter
Department: Police Department

Projection	FY12	Annual
Original	\$17,300,000	\$20,000,000
Achieved	\$13,300,000	\$23,300,000

Description:

The Police Department has developed a progressive plan to realign the current precinct and detective structure without reducing the number of police officers on patrol. The Police Department estimates that this plan can yield an annual savings of approximately \$25.4 million. The projected annual savings are approximately \$23.3 million.

Implementation:

In order to maximize the savings, the County has offered a separation incentive to the Police Benevolent Association Inc., Detectives' Association Inc., and the Superior Officers Association Inc. The precinct plan is based on the elimination of 87 positions. Further attrition is expected throughout the year for additional savings. After conducting a needs assessment, the department will decide on promotions and the need for a recruiting class later this year.

Milestone	Original Date	Revised Date	Date Achieved
Planning	Feb-12		Apr-12
Implementation	Mar-12		Apr-12

Progress Report

There were 98 officers who took part in the Voluntary Separation Plan offered and have already retired and are off the payroll. The 2nd and 8th precincts have been merged on May 2nd creating a new 2nd precinct, the 3rd and 6th precincts have been merged on July 1st creating a new 3rd precinct, the 4th and 5th precincts have been merged on September 1st creating a new 4th precinct and the 1st and 7th precincts will be merged in January 2013 creating a new 1st precinct.

2012 Annual Impact

The value of the removal of employees from payroll resulting from the realignment plan generated \$13.3 million in savings. \$12.0 million in salary savings generated from the 98 retirements and an additional \$1.3 million in further attrition savings generated from other retirements and separations.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of December 31 2012

Initiative: Remove 20 Police Officers from Long-Term Disability
Source: Police Department
Owner: Thomas Krumpter
Department: Police Department

Projection	FY12	Annual
Original	\$1,500,000	\$2,500,000
Achieved	\$623,470	\$1,042,000

Description:

Twenty (20) Police Officer titled employees are 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 thus unable to perform the full duties of their positions.

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	Mar-12
Implementation	Mar-12		May-12

Progress Report

The Police Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and is starting to see results. Fifteen officers on Long-term Disability have retired because of this initiative. Since eight officers retired through the separation incentive, their savings are not reflected against this initiative. The achieved savings above reflects seven officers that did not retire through the incentive.

2012 Annual Impact

The value of the removal and transferral of the employees from the County payroll to a State disability pension will generate a total annual savings of approximately \$1.0 million. Due to the delay in implementing this initiative, the savings in Fiscal Year 2012 generated \$623,470.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of December 31, 2012

Initiative: Removal of Employees from Payroll to Disability
Source: Nassau County Sheriff's Department
Owner: Sheriff Michael Sposato
Department: Correctional Center

Projection	FY12 Savings	Annual
Original	\$1,625,000	\$2,600,000
Achieved	\$820,114	\$1,709,241

*Excludes fringes

Description:

At the beginning of the fiscal year twenty-one (21) 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. Twenty-four officers applied for a disability pension.

Implementation:

The Nassau County Sheriff's Department submitted a letter to the New York State Comptroller's Office requesting assistance in expediting 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 in March 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. As of December 31, 20 employees have transitioned from payments to receiving a pension.

2012 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 \$2.6 million. (\$86,000 salary + \$21,000 fringe = \$107,000 x 24).

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of December 31, 2012

Initiative: Overtime Management Initiative
Source: Nassau County Sheriff's Department
Owner: Sheriff Michael Sposato
Department: Correctional Center

Projection	FY12	Annual Savings
Original	\$4,000,000	\$4,000,000
Achieved	\$4,983,300	\$4,983,300

Description:

The Sheriff has completed a comprehensive review of facility operations and staffing in an effort to reduce overtime costs within the Correctional Center. New practices and improved oversight efforts will play a major role in achieving this initiative.

Implementation:

The Sheriff has recognized the following actions in which strong managerial oversight will be utilized in achieving a reduction to overtime. These actions are: 1. Redeployment of functions; 2. Reduction of GML 207-c Expenses; 3. Hiring Part-Time Correctional Officers; and 4. Transportation and Court Reform.

Milestone	Original Date	Revised Date	Date Achieved
Operational Overview	Jan-12		
Implementation	Apr-12		

Progress Report:

As of December 31st, the overtime for the Office of the Sheriff/Correctional Center is \$15.7 million. This is approximately 24.1% lower than the December 2011 year to date amount of \$20.7 million resulting in an overtime improvement of \$5 million. Contributing factors are: redeployment of supervisors, reduction in training from 4 to 2 (required) days, 207-c status employees returning to work and shift changes in transporting inmates to court. Although there were approximately 50 employment inquiries for the hiring of part-time correctional officers, it has not yielded any applications to the Correctional Center.

2012 Annual Impact

- The Sheriff's Department is estimating \$1.4 million in savings (\$86,000 salary x 20 positions = \$1.7 million discounted 20% for leave = \$1.375 million) in the redeployment of functions.
- Total savings in 2012 for the Reduction of GML 207-c is estimated to be at least \$500,000 and is expected to increase in subsequent years (OT rate \$62.34 hour x 8,000 hours or 1,000 eight hour shifts or 2.75 eight hour shifts per day = \$500,000).
- Total savings from the Transportation and Court Reform of \$2.3 million is anticipated from this initiative and is calculated as follows. Meal money expenses would be eliminated as this is only contractually required for corrections officers who work two or more hours past their allotted 8 hour shift (\$400,000). Overtime is reduced as the daily 2.5 hours the correction officers currently receive is no longer warranted (\$1.1 million). Part 9 District Court, which currently has 8 corrections officers and supervisors assigned, will no longer operate with the split in shifts. This will provide further budgetary relief of \$800,000 annually.

FISCAL 2012 MONTHLY FINANCIAL REPORT



KEY PERFORMANCE INDICATORS

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 11/30/2012	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 12/31/2012	Variance 12/31/12 vs. 11/30/12	Variance 12/31/2012 vs. 2012 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	169	165	157	-	-	-	-	157	-	(12)	-
AT - COUNTY ATTORNEY	112	112	106	-	-	-	-	106	-	(6)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	23	-	(1)	1	(1)	22	(1)	(2)	-
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725	-
CA - OFFICE OF CONSUMER AFFAIRS	32	31	27	-	-	-	-	27	-	(5)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,145	1	(30)	-	-	1,116	(29)	(111)	-
CE - COUNTY EXECUTIVE	21	20	19	-	-	1	-	20	1	(1)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	38	-	-	-	-	38	-	(5)	-
CL - COUNTY CLERK	103	100	83	-	-	-	-	83	-	(20)	-
CO - COUNTY COMPTROLLER	87	72	75	-	(1)	1	(1)	74	(1)	(13)	-
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)	-
DA - DISTRICT ATTORNEY	361	352	376	-	(4)	-	-	372	(4)	11	-
EL - BOARD OF ELECTIONS	143	133	147	-	-	-	-	147	-	4	-
FC - FIRE COMMISSION	101	97	95	-	-	-	-	95	-	(6)	-
EM - EMERGENCY MANAGEMENT	7	7	8	-	-	-	-	8	-	1	-
HE - HEALTH DEPARTMENT	203	201	167	-	(1)	1	(1)	166	(1)	(37)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	12	-	-	-	-	12	-	10	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	77	-	-	-	-	77	-	(19)	16
IT - INFORMATION TECHNOLOGY	81	78	78	2	-	-	-	80	2	(1)	-
LE - COUNTY LEGISLATURE	94	82	90	-	-	2	(4)	88	(2)	(6)	-
LR - OFFICE OF LABOR RELATIONS	5	4	4	-	-	-	-	4	-	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	7	6	5	-	-	-	-	5	-	(2)	-
ME - MEDICAL EXAMINER	58	56	65	-	-	-	-	65	-	7	-
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)	-
PB - PROBATION	236	199	197	-	-	-	-	197	-	(39)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	9	-	-	-	-	9	-	-	-
PK - PARKS, RECREATION AND MUSEUMS	172	166	151	1	-	-	-	152	1	(20)	-
PD - POLICE DISTRICT	1,545	1,523	1,456	-	(2)	15	(19)	1,450	(6)	(95)	-
PD - POLICE HEADQUARTERS	1,671	1,654	1,559	2	(3)	18	(14)	1,562	3	(109)	-
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)	-
PW - PUBLIC WORKS DEPARTMENT	471	464	415	1	-	1	(1)	416	1	(55)	-
RE - OFFICE OF REAL ESTATE SERVICES	10	8	-	-	-	-	-	-	-	(10)	-
RM - RECORDS MANAGEMENT	12	9	13	-	-	-	-	13	-	1	-
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-	-
SS - SOCIAL SERVICES	816	775	628	3	-	-	-	631	3	(185)	15
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	-	-	43	-	(3)	-
VS - VETERANS SERVICES AGENCY	3	3	5	-	-	-	-	5	-	2	-
Sub-Total Full Time Employees	7,395	7,861	7,412	10	(42)	40	(41)	7,379	(33)	(16)	-
Contract Employees	41	45	-	-	-	-	-	-	-	-	31
Major Operating Funds Sub-Total	7,436	7,906	7,412	10	(42)	40	(41)	7,379	(33)	(57)	31
Sewer District	304	280	264	-	-	1	(1)	264	-	(40)	-
Grand Total F/T Employees	7,740	8,186	7,676	10	(42)	41	(42)	7,643	(33)	(97)	31

* 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
CC	CORRECTION OFFICER	1
IT	TECHNICAL DEVELOPER, TEMPORARY	1
	PROGRAMMER I	1
PDH	PUBLIC SAFETY OFFICER I	1
	INFORMATION TECH SPECIALIST II	1
PK	HIST MUSEUM CRFTR II	1
PW	MAINT MECHANIC TRNE	1
SS	SOC WELFARE EXMR II	1
	CASEWORKER I	2
MAJOR FUNDS NEW HIRES		10
SEWER DISTRICT NEW HIRES		-
TOTAL NEW HIRES		10



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation
BU	DIRECTOR OF THE BUDGET	(1)
CC	ACCOUNTANT III	(1)
	CORRECTION OFFICER	(19)
	CORRECTION CORPORAL	(3)
	CORRECTION SERGEANT	(4)
	CORRECTION LIEUTENANT	(2)
	CORRECTION CAPTAIN	(1)
CO	FIELD AUDITOR IV	(1)
DA	LEGAL SECRETARY III	(1)
	ASST DISTRICT ATTY	(3)
HE	CLERK TYPIST I	(1)
PDD	POLICE OFFICER	(2)
PDH	POLICE OFFICER-DET	(1)
	AMBULANCE MED TECH	(1)
	POLICE COMMUNICATIONS OPERATOR	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(42)
SEWER DISTRICT TERMINATION/RESIGNATION		0
TOTAL TERMINATION/RESIGNATION		(42)

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 11/30/2012	New Hire	Transfer In	Termination / Resignation	On Board 12/31/2012	Variance 12/31/12 vs. 11/30/12
CE - CRIMINAL JUSTICE COORD COUNCIL	1	-	-	-	1	-
EM - EMERGENCY MANAGEMENT	1	-	1	-	2	1
HE - HEALTH DEPARTMENT	77	-	-	-	77	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	56	-	-	-	56	-
HS - DEPARTMENT OF HUMAN SERVICES	35	-	-	-	35	-
ME - MEDICAL EXAMINER	2	-	-	-	2	-
PB - PROBATION	4	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	12	-	-	-	12	-
SS - SOCIAL SERVICES	152	8	-	(1)	159	7
Grant Fund Total	340	8	1	(1)	348	8

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union						12/31/2012	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non		CONTRACT EMPLOYEE
	CSEA	DAI	IPBA	PBA	COBA	SOA					Union On-Board 12/31/2012	Grand Total On-Board 12/31/2012	
Assessment	151	-	-	-	-	-	151	-	-	6	6	157	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	26	-	-	-	-	-	26	-	-	-	-	26	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	25	-	-	-	-	-	25	-	-	2	2	27	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	161	-	-	-	952	-	1,113	-	-	3	3	1,116	-
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-
County Clerk	76	-	-	-	-	-	76	-	1	6	7	83	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	19	20	20	-
District Attorney ¹	130	-	42	-	-	-	172	-	1	199	200	372	-
Elections	121	-	-	-	-	-	121	-	-	26	26	147	-
Emergency Management	2	-	-	-	-	-	2	-	-	6	6	8	-
Fire Commission	95	-	-	-	-	-	95	-	-	-	-	95	-
Health	163	-	-	-	-	-	163	-	-	3	3	166	-
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	16
Information Technology	76	-	-	-	-	-	76	-	-	4	4	80	-
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-
Legislature	-	-	-	-	-	-	-	-	19	69	88	88	-
Medical Examiner	62	-	-	-	-	-	62	-	-	3	3	65	-
Minority Affairs	-	-	-	-	-	-	-	-	-	5	5	5	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	22	22	22	-
Police District	72	-	-	1,211	-	166	1,449	-	-	1	1	1,450	-
Police Headquarters	692	345	-	348	-	167	1,552	-	-	10	10	1,562	-
Probation	196	-	-	-	-	-	196	-	-	1	1	197	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works ²	407	-	-	-	-	-	407	-	-	9	9	416	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Records Management	13	-	-	-	-	-	13	-	-	-	-	13	-
Recreation, Parks and Museums	147	-	-	-	-	-	147	-	-	5	5	152	-
Social Services	622	-	-	-	-	-	622	-	-	9	9	631	15
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	3,557	345	42	1,559	952	333	6,788	5	23	563	591	7,379	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	-	31
Major Operating Funds Sub-Total	3,557	345	42	1,559	952	333	6,788	5	23	563	591	7,379	31
Sewer Districts	263	-	-	-	-	-	263	-	-	1	1	264	-
Grand Total F/T Employees	3,820	345	42	1,559	952	333	7,051	5	23	564	592	7,643	31

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

² Real Estate merged with Department of Public Works

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date November Overtime Hours						*YTD Actual Variance
	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	Paid Overtime 2011	Accrued Comp 2011	Total Overtime 2011	
Assessment	102.0	261.7	363.7	75.1	212.2	287.3	76.4
Assessment Review	0.0	0.0	0.0	3.5	2.7	6.1	(6.1)
Board of Elections	104.4	17,133.5	17,237.8	107.0	14,546.4	14,653.4	2,584.4
Civil Service	15.3	60.0	75.3	84.9	192.7	277.7	(202.4)
Constituent Affairs	2,177.5	207.4	2,384.9	1,548.0	218.1	1,766.0	618.8
Consumer Affairs	769.0	972.2	1,741.2	653.3	760.7	1,414.0	327.2
Correctional Center	241,380.1	15,797.2	257,177.3	319,609.5	20,635.2	340,244.7	(83,067.4)
County Attorney	0.0	145.5	145.5	0.0	311.2	311.2	(165.7)
County Clerk	0.0	2,553.8	2,553.8	0.0	895.5	895.5	1,658.3
County Comptroller	0.0	812.2	812.2	0.0	1,561.2	1,561.2	(749.1)
District Attorney	14,206.0	7,664.3	21,870.3	14,067.3	9,619.1	23,686.5	(1,816.1)
Emergency Management	718.9	307.8	1,026.7	273.7	447.4	721.1	305.6
Fire Commission	38,104.6	717.4	38,822.1	34,523.9	892.7	35,416.7	3,405.4
Health	6,480.7	881.7	7,362.4	5,011.0	1,600.9	6,611.9	750.5
Human Rights Commission	0.0	103.9	103.9	0.0	143.6	143.6	(39.7)
Human Services	97.4	163.6	261.0	0.0	279.8	279.8	(18.8)
Information Technology	3,973.1	2,407.1	6,380.3	923.3	1,924.6	2,848.0	3,532.3
Legislature	30.3	80.0	110.2	99.0	221.7	320.7	(210.5)
Medical Examiner	838.1	498.6	1,336.6	607.6	385.1	992.7	343.9
Police Department	802,678.0	0.0	802,678.0	588,379.0	0.0	588,379.0	214,299.0
Probation	10,009.9	2,465.9	12,475.7	4,028.5	1,088.4	5,116.9	7,358.9
Public Administrator	20.5	7.5	28.0	9.8	20.4	30.1	(2.1)
Public Works, Planning, Real Estate	69,720.4	4,686.9	74,407.2	57,531.6	6,302.5	63,834.1	10,573.1
Purchasing	65.9	105.9	171.8	18.4	691.4	709.8	(538.1)
Records Management	0	60.08	60.08	0	165.48	165.48	(105.4)
Recreation, Parks and Museums	9,276.6	1,638.7	10,915.3	4,365.8	2,632.8	6,998.6	3,916.7
Sheriff	16,022.8	2,499.1	18,521.9	16,185.7	2,027.4	18,213.1	308.8
Social Services	16,993.2	9,952.2	26,945.5	17,080.6	12,747.1	29,827.7	(2,882.2)
Traffic and Parking Violations Agency	789.4	1,746.9	2,536.3	3,762.3	3,263.9	7,026.2	(4,489.9)
Treasurer	232.0	523.8	755.8	179.5	274.2	453.7	302.1
Sub-Total	1,234,806.0	74,454.5	1,309,260.5	1,069,128.2	84,064.4	1,153,192.6	156,067.9
Sewer & Water Supply	53,134.9	9,558.3	62,693.2	54,609.2	15,079.8	69,689.0	(6,995.8)
Sub-Total	53,134.9	9,558.3	62,693.2	54,609.2	15,079.8	69,689.0	-6,995.8
Grand Total	1,287,940.9	84,012.8	1,371,953.7	1,123,737.4	99,144.3	1,222,881.6	149,072.1

Data Source: BIRT Performance Scorecard Report as of January 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 November numbers due to one-month lag in overtime hours.

FISCAL 2012 MONTHLY FINANCIAL REPORT



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

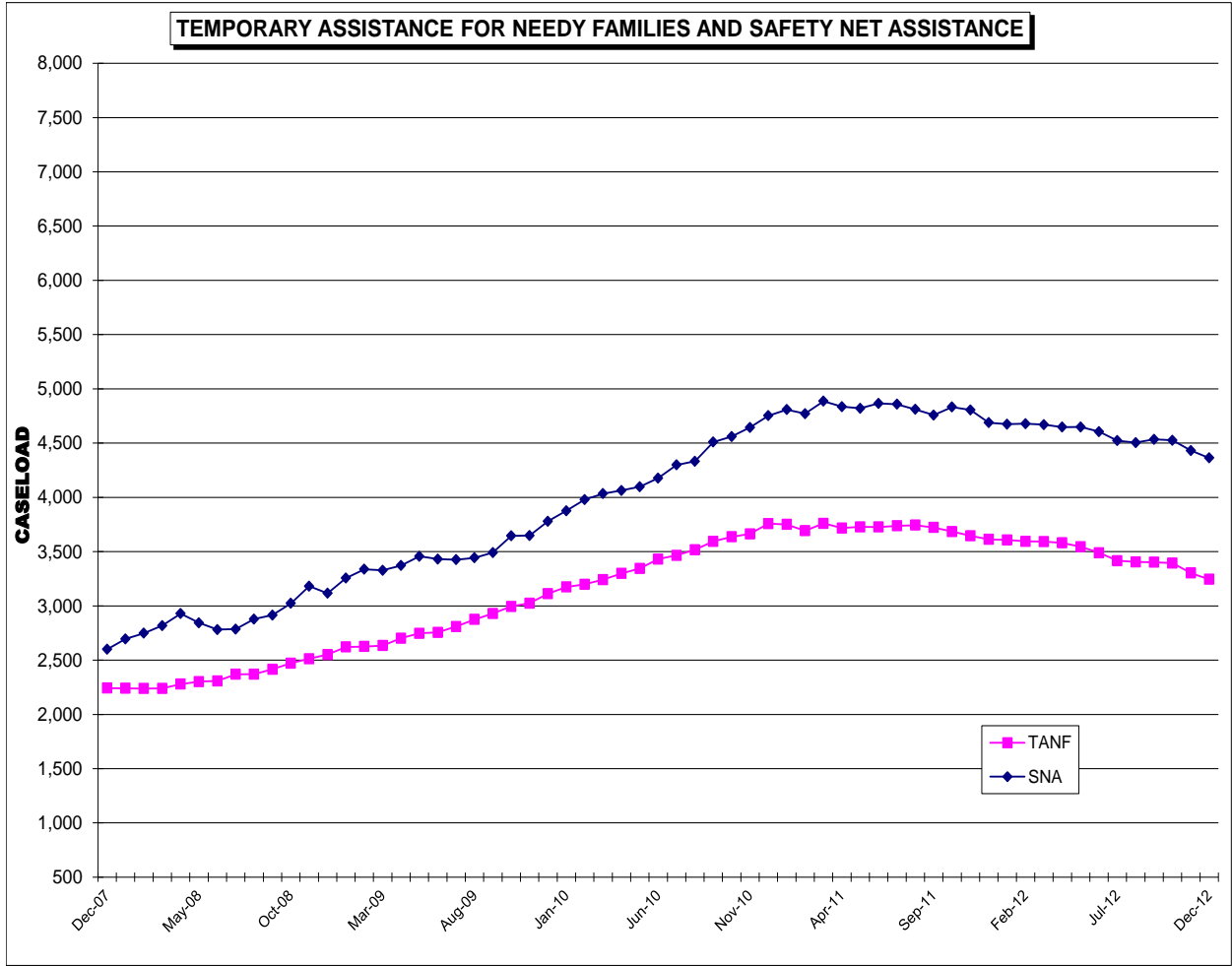
	January 2013				January 2012			Change in Totals Jan 2013 vs. Jan 2012	
	Family	Single	Total		Family	Single	Total		
ACTIVE	5,563	1,974	7,537	ACTIVE	5,832	2,188	8,020		(483)
RETIREES	6,310	4,920	11,230	RETIREES	6,333	4,892	11,225		5
TOTAL	11,873	6,894	18,767	TOTAL	12,165	7,080	19,245		(478)
Active Plans	Family	Single	Total	Active Plans	Family	Single	Total		
EMPIRE PLAN	5,462	1,864	7,326	EMPIRE PLAN	5,708	2,063	7,771		(445)
ALL OTHER	101	110	211	ALL OTHER	124	125	249		(38)
TOTAL	5,563	1,974	7,537	TOTAL	5,832	2,188	8,020		(483)
Retiree Plans	Family	Single	Total	Retiree Plans	Family	Single	Total		
EMPIRE PLAN	1,504	581	2,085	EMPIRE PLAN	1,592	617	2,209		(124)
MEDICARE IND		4,225	4,225	MEDICARE IND		4,157	4,157		68
MEDICARE F1	1,366		1,366	MEDICARE F1	1,364		1,364		2
MEDICARE F2	3,339		3,339	MEDICARE F2	3,262		3,262		77
ALL OTHER	101	114	215	ALL OTHER	115	118	233		(18)
TOTAL	6,310	4,920	11,230	TOTAL	6,333	4,892	11,225		5
Annual Rates Per Employee	Family	Single		Annual Rates Per Employee	Family	Single		Pct Increase in Health Insurance Costs	
EMPIRE PLAN	20,238.72	9,215.76		EMPIRE PLAN	18,753.60	8,553.00		7.92%	7.75%
MEDICARE IND		4,791.96		MEDICARE IND		5,030.88			-4.75%
MEDICARE F1	15,815.16			MEDICARE F1	15,231.36			3.83%	
MEDICARE F2	11,391.36			MEDICARE F2	11,709.24			-2.71%	

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

Note - As of January 1, 2012, 97.5% of all individuals are enrolled in a Empire Health Insurance plan.



KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

December Inmate Population

	December 2009	December 2010	December 2011	December 2012
County Population	1,404	1,399	1,278	1,190
Suffolk Inmate	-	-	131	9
State-Ready Population	9	9	13	10
Federal Population	120	112	135	86
Parole Violators	27	24	15	39
TOTAL	1,560	1,545	1,572	1,334

Chart reflects the average inmate population for the given month.



KPI REPORT 7: Correctional Center Inmate Population

Nassau County Inmates				
Month	2009	2010	2011	2012
January	1,374	1,404	1,401	1,272
February	1,399	1,497	1,394	1,326
March	1,414	1,525	1,361	1,288
April	1,409	1,502	1,298	1,259
May	1,435	1,501	1,304	1,253
June	1,445	1,498	1,319	1,297
July	1,415	1,494	1,338	1,313
August	1,440	1,496	1,319	1,307
September	1,419	1,476	1,341	1,331
October	1,458	1,483	1,380	1,326
November	1,446	1,462	1,344	1,261
December	1,404	1,399	1,278	1,190
Average County Inmates	1,422	1,478	1,340	1,285

Suffolk County Inmates				
Month	2009	2010	2011	2012
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
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

Federal Inmates				
Month	2009	2010	2011	2012
January	111	119	105	114
February	106	108	103	107
March	117	117	102	112
April	133	130	109	113
May	134	135	116	106
June	138	138	127	112
July	135	142	128	98
August	138	139	126	92
September	135	136	134	92
October	131	136	145	97
November	124	119	142	85
December	120	112	135	86
Average Federal Inmates	127	128	123	101



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

Financial Activity for the period December 2012

Expense	2012 Budget	Estimates	
		Dec-12	December-2012 YTD
Salary	10,799,000	878,400	10,540,804
Fringe Benefits	8,146,600	690,076	8,280,914
General and Administrative Expenses	12,172,400	990,830	11,889,965
Bond Principal	1,455,000	121,250	1,455,000
Expense Total	32,573,000	2,680,556	32,166,683
Revenue			
Net Retained Commission	29,569,500	2,267,938	27,215,251
Other income	719,700	165,814	1,989,768
Revenue Total	30,289,200	2,433,752	29,205,019
Net Profit	(2,283,800)	(246,804)	(2,961,664)

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 2012 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 January 1, 2013 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 136,179 grievances filed broken down as follows:

Class I Properties	115,385
Class II Properties	5,426
Class III Properties	514
Class IV Properties	14,854

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

Over 86,000 residential offers to settle were previously sent. The second phase of three for representatives to respond has been completed and counter offers are now being sent for the second phase. Of the 86,000 residential offers sent out, 9,212 were offers made to petitioners representing themselves. Of the 9,212 offers made, 7,900 have accepted the stipulation to settle, 101 have not accepted and need a conference to negotiate and the remainder have yet to respond. After the second due date has passed, we will be sending them a reminder notice.

ADAPT (the County's multi-department tax certiorari case management system) is still in a training and adjustment phase and we are winding down with weeding out any issues that still need to be resolved. ADAPT is expected to facilitate communication and sharing of information for the several different applicable departments and improve the swiftness of case dispositions.