

MONTHLY COUNTY BUDGET REPORT

For the Period Ending April 30, 2012

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
May 21, 2012**

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EXECUTIVE SUMMARY

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OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the April 2012 Financial Report. 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.

On January 26, 2011, the Nassau County Interim Finance Authority (NIFA) instituted a control period over County finances. NIFA indicated that its decision to enact the control period resulted from its projection that the County's 2011 Adopted Budget had a deficit when calculated using the Generally Accepted Accounting Principles (GAAP) basis of accounting. NIFA is required to measure the County's results on this GAAP basis.

In the fall of 2011, NIFA agreed to conditionally allow the County a transition to achieving a GAAP balance between revenues and expenditures (excluding other financing sources) by the final year of the Multi-Year Plan in 2015, subject to the County achieving at least \$150 million in labor-related savings by February 2012. 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 as such borrowings are necessary and in conformity with NIFA's conditions, do not contribute to GAAP revenues due to the accounting treatment prescribed by GAAP.

In its efforts to strive towards budgetary balance, the County implemented several initiatives in 2011, including the following:

- Layoffs in July and December 2011;
- Elimination of step increases and cost of living adjustments (COLAs) for all employees;
- A voluntary separation incentive program;
- Targeted redeployment of Police and Correctional Center officers to decrease the amount of overtime;
- Outsourcing medical care for Correctional Center inmates;
- Expansion in the housing of Federal and Suffolk County inmates;
- Sales of various land leases and excess County-owned land; and
- The use of bond proceeds to pay for termination costs, tax certiorari and other judgments & settlements as the County transitions to structural balance and the elimination of the County guarantee.

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These initiatives will have to be coupled with new initiatives to achieve GAAP balance, which is the goal.

Because of the layoffs and voluntary incentive program at the end of 2011, the full-time headcount for the major funds at the end of April 2012 was 7,469 positions compared to 7,861 at the end of December 2011, representing a reduction of 392 positions. Despite these efforts and the other initiatives listed above, the County continues to face fiscal challenges in 2012. The County's labor contracts are not sustainable and need to be restructured.

The projections in the tables that follow are based on the headcount at the end of April 2012. We are assuming that there will be future attrition savings of \$1.9 million, excluding uniformed members of the Police Department. The attrition savings are recognized in the Budget Department as a placeholder and will be allocated in subsequent months as the savings are recorded in each department. Many of the revenue and OTPS expense items are projected at the Adopted Budget level because at this early point in the fiscal year, there are no indications that the budgeted numbers will have a variance. Currently, the County is projecting a deficit of \$20.3 million without any corrective actions. The Administration has developed numerous initiatives and is in the process of implementing them. The value of the actions listed below represents savings that will be achieved in 2012. For many of the actions, the savings will be greater on an annualized basis.

Gap Prior to Corrective Actions (\$'s in millions)	(20.3)
Police Precints/Separation Incentive - Additional	1.5
Police Long - Term Disability Retirements	0.8
Police Operation Improvements	4.0
Correction Officers Long - Term Disatibility Retirements	1.6
Correctional Center Overtime Management	2.0
Additional Labor Savings	22.3
Surplus After Corrective Actions	11.9

Contained within this document is a status report for each initiative. We have identified the steps that have been taken and the steps that remain to fully implement each initiative. In addition, we have indicated the projected savings for this fiscal year, as well as the projected annual savings in the out-years.

Additional Labor Savings

The Administration had targeted \$25 million of further labor savings. A portion of these savings, \$2.7 million was achieved through the extension of the Voluntary Separation Incentive Program II 2011 (VSIP II 2011). The extended incentive window was effective February 21, 2012 through and including March 22, 2012.

The Administration prefers to achieve further savings through negotiations; however, if the required labor savings cannot be achieved by this method, the Administration will take the necessary steps to balance the budget on a budgetary basis, but not on a GAAP basis.

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The fact that the County would still end the year with a GAAP deficit despite the actions listed above, illustrates not only the need to strictly manage headcount, but also achieve contractual labor savings.

Coupled with the previously stated initiatives, the Administration has developed a contingency plan (shown below) to balance the budget on a budgetary basis only, not on a GAAP basis.

Contingency Plan (\$'s in millions)	Annual Impact
Red Light Cameras (Phase II)	\$6.0
LIE Surcharge	5.0
Elimination of LIRR Station Maintenance	28.1
Lag Payroll	24.0
Use of Some Proceeds From P3 Sewer Transaction	TBD

Recent sales tax receipts have indicated that the County would only have to achieve a 0.25% growth rate on the remaining 2012 receipts over comparable 2011 receipts to achieve the budgeted amount.

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EXPENDITURE RESULTS

Salaries, Wages & Fees

Projected Salaries Expense for 2012 for the five major funds is \$804.7 million, which is \$118.1 million higher than the 2012 Adopted Budget. During the year the County will be able to reduce the projected expenses through successful implementation of the various corrective actions. However, after these actions there will be a shortage in the salary budget due to projected overtime expenses. In addition, NIFA has informed the County that it will not allow the County to bond for termination compensation that was not associated with CSEA headcount reductions after the 2012 Adopted Budget was adopted. This action is inconsistent with their approval of the Budget, which did not provide funds for termination compensation.

Headcount

As of April 30, 2012, the County had 7,469 full-time employees for the five major funds, which represents 392 fewer employees than year-end 2011 and 4 fewer employees than March 31, 2012.

Overtime

Through April 30, 2012, the Police Department incurred approximately \$9.8 million in overtime expense and OMB is projecting the Police Department to end 2012 with \$48.4 million in overtime expense. Through April 30, 2012, Sheriff/Correctional Center incurred approximately \$3.6 million in overtime expense. This is a decrease of \$1.9 million compared to April 2011. OMB expects the Correctional Center (CC10) to end 2012 with \$16.9 million in overtime expense, which is an improvement compared to the FY11 total of \$19.5 million. Based on the corrective actions listed earlier, the projections for overtime will be further reduced significantly as the year progresses.

Employee Benefits

The 2012 Adopted Budget for Employee Benefits for the five major funds is \$511.8 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 \$472.2 million, a \$39.6 million savings from the 2012 Adopted Budget, primarily attributable to lower than budgeted Health Insurance Costs due to lower composite based premium increases as well as a declining number of individuals on the health insurance rolls. See KPI Report #5 for more specifics detailing how the Health Insurance Rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

Contractual Services

Contractual Services are projected to be \$216.3 million, an approximate \$2.7 million deficit when compared with the adopted 2012 budget and is primarily associated with higher legal fees than originally estimated.

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Debt Service Costs (Principal & Interest)

Debt Service Costs are projected to be \$34 million less than the \$162.9 million budget primarily due to delayed borrowings and lower than anticipated borrowing amounts. In addition, Debt Service Costs associated with the Tax Anticipation Notes (TANS) issued in December 2011 will be less than projected in the 2012 Adopted Budget.

Other Expense

Included in Other Expenses are budgeted contingency funds which will not be expensed but instead will be used to offset expenses in other areas. See page 71 for more details.

Recipient Grants

A surplus of approximately \$8.4 million is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net Programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classified to the Emergency Vendor Payment line.

Purchased Services

A deficit of approximately \$1.2 million is projected primarily due to a higher than projected volume of day care cases.

Emergency Vendor Payments

A deficit of approximately \$2.4 million is projected primarily due to the re-classification of the Emergency Hotel placement costs, higher utility costs and the cost of providing institutional care to foster children.

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REVENUE RESULTS

Fines & Forfeits

A deficit of approximately \$1.8 million is projected primarily due to a lower amount of fines issued than was originally contemplated.

Investment Income

A deficit of approximately \$1.2 million is projected primarily due to lower investment rates than was anticipated in the budget.

Rents & Recoveries

A surplus of approximately \$7.5 million is projected primarily due to the sale of excess county owned property as well as the recovery of prior year appropriations.

Department Revenues

A deficit of approximately \$5.5 million is projected primarily associated with a lower projected number of housed Suffolk County Inmates at the correctional facility than originally anticipated.

Capital Backcharges

Capital Backcharges for 2012 are projected to be \$1.4 million, a reduction of \$8.5 million from the 2012 Adopted Budget and is primarily attributable to a change in accounting treatment for salaries charged to Capital projects, a technological reduction in scope associated with a project and a lack of available funds for capital projects in the Police Department. Each department will directly expense it's time to the 2012 capital projects. Revenues associated with capital backcharges for work done in the fourth quarter of 2011 will be realized in 2012.

Federal Aid

Federal Aid for 2012 is projected to be \$159 million as compared to the 2012 Adopted Budget of \$165.1 million. The decrease of \$6.1 million is primarily associated with a lower than projected number of caseloads under the Temporary Assistance for Needy Families Program (TANF).

Sales Tax

Sales Tax for 2012 is projected to be \$1.078 billion as compared to the 2012 Adopted Budget of \$1.056 billion. The surplus of \$22.2 million is primarily associated with a higher rate of growth than what was provided for in the budget.

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Expense Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	April Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	686,673,715	804,726,197	(118,052,482)	Based on current staffing levels, many of the departments are projected to be over budget for salaries. In addition, non-police attrition savings of \$1.9 million are projected in the Budget Department as a place holder. Terminal Leave has been increased to reflect a portion of the liability associated with the Police Voluntary Separation Incentive Program. The projections do not reflect the savings from the various initiatives because they have not been fully implemented.
AB - FRINGE BENEFITS	481,416,054	441,838,215	39,577,839	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 adopted budget.
AC - WORKERS COMPENSATION	30,399,332	30,399,332	0	
BB - EQUIPMENT	1,481,429	1,551,728	(70,299)	
DD - GENERAL EXPENSES	30,310,790	30,644,507	(333,717)	
DE - CONTRACTUAL SERVICES	213,612,365	216,301,536	(2,689,171)	A shortfall is projected primarily due to higher legal fees than originally anticipated as well as a delay in transitioning from the County to the NYS Department of Health a nursing contract with NuHealth from April 2012 to 2013.
DF - UTILITY COSTS	37,624,375	37,624,375	0	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,356,917	22,506,379	A surplus is projected due to delayed and reduced borrowing.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,162,017	(1,309,656)	
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to delayed and reduced borrowing.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	321,143,986	23,871,754	A projected surplus reflects the lower projected debt service expense.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	155,436,060	0	
HH - INTERFUND CHGS - INTERFUND CHARGES	19,332,746	19,332,746	0	
LB - TRANSF TO GENERAL FUND	-	225,000	(225,000)	A projected deficit reflects a transfer from the Police Department to the Budget Department to fund expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected deficit will be offset by Interfund Transfers.
MM - MASS TRANSPORTATION	42,217,100	42,217,100	0	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSE	385,837,230	363,730,835	22,106,395	It is anticipated that the contingency portion of other expense will be used to offset expenses in other areas.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	172,975,000	0	
SS - RECIPIENT GRANTS	74,645,000	66,210,000	8,435,000	A surplus is projected primarily as a result of a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classed to the Emergency Vendor Payment line.
TT - PURCHASED SERVICES	57,944,683	59,100,000	(1,155,317)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	66,772,000	(2,375,176)	A deficit is projected primarily due to non-budgeted costs associated with emergency hotel placements of various clients; higher than budgeted utility costs and costs of providing institutional care to foster children.
XX - MEDICAID	248,838,445	248,838,445	0	
	3,293,908,747	3,292,140,997	1,767,750	

2012 April Salary Variance

Salaries & Wages :	\$Amount
2012 Savings Included in Adopted Budget	(132.0)
Workforce Reduction FT only	52.0
Backfill	(1.1)
Savings in PT based on On Board HC	4.0
Savings in SE	1.5
Salary Savings from Board of Elections & Comptrollers	-
Forecasted 2012 Attrition Savings (Excluding Police Incentive)	1.9
Term Leave Expense not being bonded	(25.6)
Additional Overtime	(27.5)
Other Extras	0.9
PW transfer to CAP Fund	7.8
Salary Variance	(118.1)

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Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	April Projections	Variance	Explanations
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	11,381,732	(647,600)	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued than originally contemplated.
BD - FINES & FORFEITS	51,249,708	49,479,909	(1,769,799)	A deficit is projected primarily due to a lower number of summonses/tickets issued as well as lower expected Red Light Camera Revenues than originally anticipated.
BE - INVEST INCOME	3,626,400	2,379,784	(1,246,616)	A deficit is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	24,416,216	7,521,815	A surplus is projected primarily due to an anticipated sale of County owned property.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,678,154	(7,306,200)	A variance is projected primarily due to budgeted reimbursements for Medicare - Part D charges anticipated to offset Fringe Benefit expense and not be booked as revenue.
BH - DEPT REVENUES	171,941,513	166,462,579	(5,478,934)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated.
BI - CAP BACKCHARGES	9,887,864	1,430,300	(8,457,564)	A deficit is projected primarily due to a change in accounting treatment for salaries charged to capital projects as well as scaling down an Information Technology Project.
BJ - INTERDEPT REVENUES	155,436,060	155,436,060	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	0	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	103,740,000	601,622	
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	321,143,986	(23,871,753)	A projected deficit reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	76,650,139	2,510,934	Reflects a supplemental appropriation from the Police Retirement Reserve Fund to help cover the liability associated with the Police Voluntary Separation Incentive Program, partially offset by lower than anticipated revenues associated with Sewer & Water projects and Environmental Bond Act revenues.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	158,973,429	(6,090,528)	A deficit is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families program (TANF) as well as lower reimbursements in connection with lower projected salary levels.
IF - INTERFD TSFS - INTERFUND TRANSFERS	0	225,000	225,000	A projected surplus reflects a transfer from the Police Department to the Budget Department in the General Fund to fund expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected surplus will be offset by Transfers to the General Fund.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	234,497,113	(317,316)	
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	993,000,248	22,197,573	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	804,331,558	0	
TO - OTB 5% TAX	3,229,600	3,229,600	0	
TX - SPECIAL TAXS - SPECIAL TAXES	27,776,000	27,776,000	0	
	3,293,908,747	3,271,816,913	(22,091,834)	

**FUND AND
DEPARTMENT DETAIL**

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MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	686,673,715	289,904,123	804,726,197	(118,052,482)
	AB - FRINGE BENEFITS	481,416,054	209,493,241	441,838,215	39,577,839
	AC - WORKERS COMPENSATION	30,399,332	5,989,162	30,399,332	0
	BB - EQUIPMENT	1,481,429	152,993	1,551,728	(70,299)
	DD - GENERAL EXPENSES	30,310,790	11,398,322	30,644,507	(333,717)
	DE - CONTRACTUAL SERVICES	213,612,365	146,276,830	216,301,536	(2,689,171)
	DF - UTILITY COSTS	37,624,375	18,514,793	37,624,375	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	32,817,711	71,356,917	22,506,379
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(15,930,090)	64,162,017	(1,309,656)
	GG - PRINCIPAL	69,011,202	14,340,000	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	4,661,171	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	0	0	225,000	(225,000)
	MM - MASS TRANSPORTATION	42,217,100	901,858	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	385,837,230	17,901,238	363,730,835	22,106,395
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,373,997	172,975,000	0
	SS - RECIPIENT GRANTS	74,645,000	21,305,586	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	40,985,370	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	41,187,972	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	86,885,985	248,838,445	0
Expenses excluding Interdepartmental Transfers		2,793,456,947	1,075,351,410	2,815,560,951	(22,104,004)
Interdepartmental Transfers		500,451,800	204,535	476,580,046	23,871,754
Total Expenses Including Interdepartmental Transfers		3,293,908,747	1,075,555,945	3,292,140,997	1,767,750
REV	BA - INT PENALTY ON TAX	28,500,000	7,837,949	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	4,158,680	11,381,732	(647,600)
	BD - FINES & FORFEITS	51,249,708	13,486,544	49,479,909	(1,769,799)
	BE - INVEST INCOME	3,626,400	399,722	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	4,726,638	24,416,216	7,521,815
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(940,627)	14,678,154	(7,306,200)
	BH - DEPT REVENUES	171,941,513	30,589,657	166,462,579	(5,478,934)
	BI - CAP BACKCHARGES	9,887,864	0	1,430,300	(8,457,564)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	0	103,740,000	601,622
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	1,907,364	76,650,139	2,510,934
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	34,910,229	158,973,429	(6,090,528)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	59,742,049	234,497,113	(317,316)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	165,879,231	993,000,248	22,197,573
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	0	804,331,558	0
	TO - OTB 5% TAX	3,229,600	472,724	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	27,776,000	6,689,960	27,776,000	0
Revenues Including Interdepartmental Transfers		2,793,456,948	350,613,838	2,795,236,867	1,779,919
Interdepartmental Transfers		500,451,799	204,535	476,580,046	(23,871,753)
Total Revenues Including Interdepartmental Transfers		3,293,908,747	350,818,373	3,271,816,913	(22,091,834)
Surplus / (Deficit)		0	0	(20,324,084)	0

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GENERAL FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	274,194,930	130,919,717	356,939,136	(82,744,206)
	AB - FRINGE BENEFITS	243,258,092	84,456,234	216,650,438	26,607,654
	AC - WORKERS COMPENSATION	19,614,935	3,872,763	19,614,935	0
	BB - EQUIPMENT	1,074,777	97,807	1,145,076	(70,299)
	DD - GENERAL EXPENSES	23,241,020	8,687,181	23,580,737	(339,717)
	DE - CONTRACTUAL SERVICES	201,300,365	139,186,718	203,989,536	(2,689,171)
	DF - UTILITY COSTS	33,927,375	17,520,663	33,927,375	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	(15,930,090)	64,162,017	(1,309,656)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	204,535	80,820,023	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	4,661,171	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	MM - MASS TRANSPORTATION	42,217,100	901,858	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	135,295,266	17,404,945	133,831,994	1,463,272
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,373,997	172,975,000	0
	SS - RECIPIENT GRANTS	74,645,000	21,305,586	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	40,985,370	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	41,187,972	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	86,885,985	248,838,445	0
EXP Total		2,108,189,430	730,913,560	2,137,889,883	(29,700,453)
REV	BA - INT PENALTY ON TAX	28,500,000	7,837,949	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	2,948,530	7,653,232	(647,600)
	BD - FINES & FORFEITS	49,499,708	13,198,569	47,729,909	(1,769,799)
	BE - INVEST INCOME	3,331,500	380,156	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	4,625,170	24,114,489	7,420,088
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(940,627)	14,678,154	(3,821,300)
	BH - DEPT REVENUES	136,250,013	24,522,871	131,671,079	(4,578,934)
	BI - CAP BACKCHARGES	8,075,464	0	1,430,300	(6,645,164)
	BJ - INTERDEPT REVENUES	116,499,063	204,535	116,499,063	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	0	93,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	1,907,364	45,202,386	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	158,236,049	32,295,249	152,145,521	(6,090,528)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,035,429	59,712,314	233,718,113	(317,316)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	165,879,231	993,000,248	22,197,573
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	0	120,039,282	0
	TO - OTB 5% TAX	3,229,600	472,724	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	1,467,080	3,875,000	0
REV Total		2,108,189,430	335,264,833	2,113,178,346	4,988,916
Surplus / (Deficit)		0		(24,711,537)	

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DEBT SERVICE FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	FF - INTEREST	93,863,296	32,817,711	71,356,917	22,506,379
	GG - PRINCIPAL	69,011,202	14,340,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	109,491	225,081,741	(2,862,595)
EXP Total		385,093,644	47,267,202	353,968,659	31,124,985
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	0	7,040,000	601,622
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	321,143,986	(23,871,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,621,365	(7,854,854)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,581,654	5,163,308	0
REV Total		385,093,644	2,581,654	353,968,659	(31,124,985)
Surplus / (Deficit)		0	0	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	FF - INTEREST	A surplus is projected due to delayed and reduced borrowing.
	GG - PRINCIPAL	A surplus is projected due to delayed and reduced borrowing.
REV	BV - DEBT SERVICE CHARGEBACK REVENUE	The projected deficit reflects the lower projected Debt Service Expense.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	The deficit is projected due to lower than anticipated revenues associated with Sewer & Water projects and Environmental Bond Act revenues.

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FIRE COMMISSION FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,678,789	3,770,622	10,421,567	(742,778)
	AB - FRINGE BENEFITS	4,676,084	2,051,269	4,334,258	341,826
	BB - EQUIPMENT	26,600	0	26,600	0
	DD - GENERAL EXPENSES	76,700	31,411	70,700	6,000
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	0
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	344,318	(5,605)
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	0	2,655,373	0
EXP Total		21,727,359	10,004,421	22,127,916	(400,557)
REV	BE - INVEST INCOME	6,200	0	20	(6,180)
	BF - RENTS & RECOVERIES	0	2,448	2,448	2,448
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	1,801,094	6,147,300	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	29,735	190,000	0
	TL - PROPERTY TAX	15,250,559	0	15,250,559	0
REV Total		21,727,359	1,833,276	21,694,927	(32,432)
Surplus / (Deficit)		0		(432,989)	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Terminal Leave Expenses not provided for in the budget and the anticipated non-realization of the salary savings target.

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POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	210,050,204	72,287,034	225,776,250	(15,726,046)
	AB - FRINGE BENEFITS	120,142,218	64,878,649	113,867,831	6,274,387
	AC - WORKERS COMPENSATION	7,264,619	1,391,245	7,264,619	0
	BB - EQUIPMENT	152,052	58,224	152,052	0
	DD - GENERAL EXPENSES	3,824,750	1,526,109	3,824,750	0
	DE - CONTRACTUAL SERVICES	834,900	333,460	834,900	0
	DF - UTILITY COSTS	1,239,200	436,575	1,239,200	0
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,474	(225,423)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	0	22,464,774	0
	OO - OTHER EXPENSE	16,461,616	361,871	3,047,100	13,414,516
EXP Total		384,167,384	141,273,167	380,429,950	3,737,434
REV	AA - FUND BALANCE	0	0	0	0
	BC - PERMITS & LICENSES	2,828,500	937,715	2,828,500	0
	BD - FINES & FORFEITS	1,750,000	287,975	1,750,000	0
	BE - INVEST INCOME	271,400	18,003	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	(259)	200,000	0
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	979,707	4,011,700	(900,000)
	BJ - INTERDEPT REVENUES	354,257	0	354,257	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	0	2,407,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	10,365,788	10,365,788
	TL - PROPERTY TAX	369,984,527	0	369,984,527	0
REV Total		384,167,384	2,223,141	391,960,272	7,792,888
Surplus / (Deficit)		0		11,530,322	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A Shortfall is projected due to an increase in overtime expenses, estimated to be consistent with the prior year and a portion of the liability associated with the Police Voluntary Separation Incentive Program, partially offset by a transfer from the Employee Benefit Accrued Liability Reserve Fund.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BH - DEPT REVENUES	A shortfall is projected due to the cancellation of a service contract with another Municipality.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	Reflects a supplemental appropriation from the Employee Benefit Accrued Liability Reserve Fund to help cover the expenses associated with the Police Voluntary Separation Incentive Program.

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POLICE HEADQUARTER FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	192,749,792	82,926,750	211,589,244	(18,839,452)
	AB - FRINGE BENEFITS	113,339,660	58,107,088	106,985,688	6,353,972
	AC - WORKERS COMPENSATION	3,519,778	725,154	3,519,778	0
	BB - EQUIPMENT	228,000	(3,038)	228,000	0
	DD - GENERAL EXPENSES	3,168,320	1,153,621	3,168,320	0
	DE - CONTRACTUAL SERVICES	7,202,000	2,605,533	7,202,000	0
	DF - UTILITY COSTS	2,457,800	557,554	2,457,800	0
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,082,869	(374,381)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	0	24,251,608	0
	LB - TRANSF TO GENERAL FUND	0	0	225,000	(225,000)
	OO - OTHER EXPENSE	11,861,202	24,932	1,770,000	10,091,202
EXP Total		369,486,648	146,097,595	372,480,307	(2,993,659)
REV	BC - PERMITS & LICENSES	900,000	272,435	900,000	0
	BE - INVEST INCOME	17,300	1,564	10,400	(6,900)
	BF - RENTS & RECOVERIES	0	99,279	99,279	99,279
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	3,285,985	24,632,500	0
	BI - CAP BACKCHARGES	1,812,400	0	0	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	0	13,338,458	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	0	1,222,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	0	356,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	33,326	1,664,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	0	589,000	0
	TL - PROPERTY TAX	299,057,190	0	299,057,190	0
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	5,222,880	23,901,000	0
REV Total		369,486,648	8,915,468	365,770,427	(3,716,221)
Surplus / (Deficit)		0		(6,709,880)	

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A deficit is projected due to an increase in overtime expense to be consistent with last year's results.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
	OO - OTHER EXPENSE	The budgeted contingency is being used to offset expenses in other areas.
	LB - TRANSF TO GENERAL FUND	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department.
REV	BI - CAP BACKCHARGES	A shortfall is projected due to the lack of available funds for capital projects in the Police Department

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RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	HF - INTER-DEPARTMENTAL CHARGES	25,244,282	0	25,244,282	0
EXP Total		25,244,282	0	25,244,282	0
REV	BJ - INTERDEPT REVENUES	25,244,282	0	25,244,282	0
REV Total		25,244,282	0	25,244,282	0
Surplus / (Deficit)		0		0	

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SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	6,981,159	18,426,447	905,769
	AB - FRINGE BENEFITS	11,614,028	4,774,618	9,915,344	1,698,684
	BB - EQUIPMENT	323,900	29,015	323,900	0
	DD - GENERAL EXPENSES	14,540,674	5,958,147	14,540,674	0
	DE - CONTRACTUAL SERVICES	24,020,600	20,376,485	24,020,600	0
	DF - UTILITY COSTS	10,749,300	6,103,252	10,749,300	0
	FF - INTEREST	9,143,079	0	9,143,079	0
	GG - PRINCIPAL	16,677,500	0	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	0	36,720,711	0
	OO - OTHER EXPENSE	21,095,600	0	21,095,600	0
EXP Total		164,217,608	44,222,676	161,613,155	2,604,453
REV	AA - FUND BALANCE	18,327,668	0	18,327,668	0
	BC - PERMITS & LICENSES	734,800	270,086	734,800	0
	BE - INVEST INCOME	1,141,500	88,326	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	(67,788)	71,000	0
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	717,293	40,004,300	0
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	0	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	25,000,000	100,872,046	0
REV Total		164,217,608	26,007,917	163,257,640	(959,968)

Surplus / (Deficit)	0	1,644,485
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E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies partially offset by targeted backfills based on operational needs.
	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs due to lower rates than was used in the budget. The Adopted Budget on a composite basis assumed increases of 13.3%, while the actual Year-to-Date increase is approximately 3.2% on the same basis.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.

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AC - DEPARTMENT OF INVESTIGATIONS

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

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AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,800,980	816,277	2,124,729	(323,749)
	DD - GENERAL EXPENSES	33,033	10,017	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
EXP Total		1,846,263	826,294	2,170,012	(323,749)
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 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,434,763	3,607,355	9,605,428	(1,170,665)
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	147,625	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
EXP Total		8,782,663	3,754,980	9,953,328	(1,170,665)
REV	BH - DEPT REVENUES	100,400	26,182	100,400	0
	BI - CAP BACKCHARGES	155,300	0	155,300	0
REV Total		255,700	26,182	255,700	0

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AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EX AA	SALARIES, WAGES & FEES	7,786,438	3,304,663	8,781,825	(995,387)
BB	EQUIPMENT	15,000	840	15,000	0
DD	GENERAL EXPENSES	427,400	344,487	427,400	0
DE	CONTRACTUAL SERVICES	2,800,000	538,358	5,000,000	(2,200,000)
EXP Total		11,028,838	4,188,348	14,224,225	(3,195,387)
RE BD	FINES & FORFEITS	590,000	128,846	590,000	0
BF	RENTS & RECOVERIES	620,000	716,006	716,006	96,006
BH	DEPT REVENUES	95,000	31,806	95,000	0
BJ	INTERDEPT REVENUES	3,124,796	0	3,124,796	0
FA	FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	185,726	300,000	0
SA	STATE AID - REIMBURSEMENT OF EXPENSES	75,000	47,839	75,000	0
REV Total		4,804,796	1,110,224	4,900,802	96,006

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to higher than anticipated costs for outside counsel.

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BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	332,516	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	(439,500)	0	0
EXP Total		0	(107,149)	0	0
REV	BF - RENTS & RECOVERIES	0	82,921	0	0
REV Total		0	82,921	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	DD - GENERAL EXPENSES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	DE - CONTRACTUAL SERVICES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET	AA - SALARIES, WAGES & FEES	2,314,399	1,204,261	4,736,306	(2,421,907)
		AB - FRINGE BENEFITS	27,306,963	10,299	27,307,651	(688)
		AC - WORKERS COMPENSATION	12,314,600	2,087,503	12,314,600	0
		BB - EQUIPMENT	10,000	0	10,000	0
		DD - GENERAL EXPENSES	50,500	49,440	50,501	(1)
		DE - CONTRACTUAL SERVICES	2,803,600	1,650,000	2,803,600	0
		GA - LOCAL GOVT ASST PROGRAM	62,852,361	0	64,162,017	(1,309,656)
		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	0	5,947,211	0
		HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	4,661,171	19,322,746	0
		NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
		OO - OTHER EXPENSE	44,901,094	9,917,617	44,901,094	0
	10 - OFFICE OF MANAGEMENT AND BUDGET	Total	192,848,474	32,580,290	196,580,726	(3,732,252)
	30 - FISCAL ANALYSIS	AA - SALARIES, WAGES & FEES	(84,324,037)	0	(1,900,000)	(82,424,037)
	30 - FISCAL ANALYSIS	Total	(84,324,037)	0	(1,900,000)	(82,424,037)
EXP Total			108,524,437	32,580,290	194,680,726	(86,156,289)
REV	10 - OFFICE OF MANAGEMENT AND BUDGET	BD - FINES & FORFEITS	2,850,000	405,248	2,850,000	0
		BF - RENTS & RECOVERIES	1,020,000	414,803	1,312,881	292,881
		BG - REVENUE OFFSET TO EXPENSE	15,110,954	643,891	14,178,154	(932,800)
		BH - DEPT REVENUES	620,000	620,000	620,000	0
		BJ - INTERDEPT REVENUES	59,582,617	0	59,582,617	0
		BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,111,461	8,661,865	0
		BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	18,071,000	0
		BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	1,907,364	39,643,146	0
		FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	118,400	118,400	0
		IF - INTERFD TSFS - INTERFUND TRANSFERS	0	0	225,000	225,000
		SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,870,528	2,405,000	0
		TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	165,879,231	993,000,248	22,197,573
		TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	12,663,414	85,423,241	37,532
		TL - PROPERTY TAX	120,039,282	0	120,039,282	0
		TO - OTB 5% TAX	3,229,600	472,724	3,229,600	0
	10 - OFFICE OF MANAGEMENT AND BUDGET	Total	1,327,540,248	193,107,064	1,349,360,434	21,820,186
REV Total			1,327,540,248	193,107,064	1,349,360,434	21,820,186

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is currently projected in Control Center 10 primarily due to the County's portion of Terminal Leave expense associated with employees terminated from the Hospital for which the county assumed would be bonded.
REV	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than budgeted, this expense is also expected to be proportionately over budget.
	BF - RENTS & RECOVERIES	A surplus is projected as the result of prior year disencumbrances.
	IF - INTERFD TSFS - INTERFUND TRANSFERS	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for the City of Glen Cove which was received after the adoption of the budget.

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CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	613,572	1,670,234	20,306
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	14,700	5,528	14,700	0
EXP Total		1,707,640	619,100	1,687,334	20,306
REV	BC - PERMITS & LICENSES	2,922,307	1,304,944	2,767,307	(155,000)
	BD - FINES & FORFEITS	470,000	84,112	350,000	(120,000)
	BH - DEPT REVENUES	200	27	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
REV Total		3,437,507	1,389,083	3,162,507	(275,000)

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CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	121,893,214	41,188,217	121,456,994	436,220
	AC - WORKERS COMPENSATION	5,260,135	1,312,105	5,260,135	0
	BB - EQUIPMENT	66,700	2,396	66,700	0
	DD - GENERAL EXPENSES	2,993,000	1,194,568	2,943,000	50,000
	DE - CONTRACTUAL SERVICES	18,985,600	(8,609,584)	18,985,600	0
	DF - UTILITY COSTS	638,800	163,340	638,800	0
	HF - INTER-DEPARTMENTAL CHARGES	431,772	0	431,772	0
EXP Total		150,269,221	35,251,042	149,783,001	486,220
REV	BD - FINES & FORFEITS	20,000	1,325	20,000	0
	BF - RENTS & RECOVERIES	819,000	60,529	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	100,000	500,000	0
	BH - DEPT REVENUES	15,753,125	2,724,525	11,190,625	(4,562,500)
	BJ - INTERDEPT REVENUES	290,000	11,326	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	2,262,623	14,069,425	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	163,633	372,000	0
REV Total		32,726,925	5,323,961	27,321,579	(5,405,346)

E/R	OBJECT AND NAME	EXPLANATION
REV	BH - DEPT REVENUES	A shortfall is projected primarily due to a lower than anticipated influx of Suffolk inmates.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower than anticipated influx of Federal Inmates.

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CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,751,629	605,377	1,748,823	2,806
	DD - GENERAL EXPENSES	80,000	50,184	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
EXP Total		2,056,629	755,560	2,053,823	2,806
REV	BF - RENTS & RECOVERIES	0	8,080	8,080	8,080
REV Total		0	8,080	8,080	8,080

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CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,507	918,694	2,353,671	(650,164)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,067,100	753,136	1,397,100	(330,000)
EXP Total		2,771,607	1,671,830	3,751,771	(980,164)
REV	BJ - INTERDEPT REVENUES	1,348,363	0	1,348,363	0
REV Total		1,348,363	0	1,348,363	0

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CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,412,219	1,875,107	4,923,132	489,087
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	80,584	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	125,267	300,000	0
EXP Total		6,062,219	2,080,958	5,573,132	489,087
REV	BD - FINES & FORFEITS	200,000	49,715	200,000	0
	BH - DEPT REVENUES	23,952,000	6,476,199	23,952,000	0
REV Total		24,152,000	6,525,914	24,152,000	0

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

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CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	2,264,894	5,836,339	573,950
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	75,000	28,117	75,000	0
	DE - CONTRACTUAL SERVICES	425,000	43,900	425,000	0
EXP Total		6,915,289	2,336,910	6,341,339	573,950
REV	BF - RENTS & RECOVERIES	250,000	470	250,009	9
	BH - DEPT REVENUES	16,300	7,853	16,300	0
REV Total		266,300	8,323	266,309	9

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

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CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,858,344	1,610,580	4,077,169	(218,825)
	DD - GENERAL EXPENSES	327,400	138,746	327,400	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
EXP Total		4,206,744	1,749,326	4,425,569	(218,825)
REV	BF - RENTS & RECOVERIES	138,961	0	138,961	0
	BH - DEPT REVENUES	612,000	57,622	612,000	0
REV Total		750,961	57,622	750,961	0

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CT - COURTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	481,401	1,696,432	59,266
EXP Total		1,755,698	481,401	1,696,432	59,266
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	407,639	1,105,781	0
REV Total		1,390,381	407,639	1,105,781	(284,600)

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DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	28,218,694	10,543,837	27,572,462	646,232
	BB - EQUIPMENT	75,500	5,094	75,500	0
	DD - GENERAL EXPENSES	1,002,300	272,801	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,057,500	560,551	1,057,500	0
EXP Total		30,353,994	11,382,283	29,707,762	646,232
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	23,057	273,057	23,057
	BH - DEPT REVENUES	12,000	4,348	12,000	0
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	0	34,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	0	39,400	0
REV Total		702,254	32,405	730,311	28,057

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to a reduction in Overtime.

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DS - DEBT SERVICE					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
EXP Total		332,235,488	0	307,758,325	24,477,163

E/R	OBJECT AND NAME	EXPLANATION
EXP	HD - DEBT SERVICE CHARGEBACKS	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue.

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EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	12,192,047	4,013,947	15,100,205	(2,908,158)
	BB - EQUIPMENT	119,100	14,244	119,100	0
	DD - GENERAL EXPENSES	3,560,500	323,037	3,560,500	0
	DE - CONTRACTUAL SERVICES	1,046,500	0	1,046,500	0
	OO - OTHER EXPENSE	1,463,272	0	0	1,463,272
EXP Total		18,381,419	4,351,228	19,826,305	(1,444,886)
REV	BF - RENTS & RECOVERIES	120,000	24,000	120,000	0
	BH - DEPT REVENUES	35,000	17,859	35,000	0
REV Total		155,000	41,859	155,000	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to the anticipated non-realization of the salary savings target and Terminal Leave expenses not provided in the budget.

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EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	581,771	182,373	518,410	63,361
	DD - GENERAL EXPENSES	9,500	(10,000)	9,500	0
	DE - CONTRACTUAL SERVICES	100,000	0	100,000	0
EXP Total		691,271	172,373	627,910	63,361
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	0	491,571	0
REV Total		491,571	0	491,571	0

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FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AB - FRINGE BENEFITS	214,195,431	91,484,738	187,646,355	26,549,076
EXP Total		214,195,431	91,484,738	187,646,355	26,549,076
REV	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
REV Total		2,603,900	0	0	(2,603,900)

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

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HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,966,902	5,414,253	13,918,060	48,842
	BB - EQUIPMENT	27,600	3,673	27,600	0
	DD - GENERAL EXPENSES	1,688,101	394,372	1,688,101	0
	DE - CONTRACTUAL SERVICES	548,000	39,000	548,000	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	0	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,373,997	172,975,000	0
EXP Total		200,517,602	144,225,296	200,468,760	48,842
REV	BC - PERMITS & LICENSES	4,085,925	1,545,417	4,085,925	0
	BD - FINES & FORFEITS	277,900	15,475	277,900	0
	BF - RENTS & RECOVERIES	807,300	188,506	807,428	128
	BH - DEPT REVENUES	11,429,450	4,553,387	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	0	477,640	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	36,331,222	95,021,780	0
REV Total		112,099,995	42,634,008	112,100,123	128

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HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	82,700	32,304	725,722	(643,022)
	DD - GENERAL EXPENSES	5,400	2,000	12,400	(7,000)
	HF - INTER-DEPARTMENTAL CHARGES	229,707	0	229,707	0
EXP Total		317,807	34,304	967,829	(650,022)
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	670,800	670,800
REV Total		0	0	670,800	670,800

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected due to the transfer of the Homeless & Employment Program from the Grant Fund to the General Fund. This shortfall is offset by projected surplus in State Aid.

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HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
EXP Total		0	71,439	0	0
REV	BD - FINES & FORFEITS	0	5,422	0	0
REV Total		0	5,422	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
REV	BD - FINES & FORFEITS	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	270,333	182,137	532,350	(262,017)
	DD - GENERAL EXPENSES	5,450	3,801	5,450	0
	DE - CONTRACTUAL SERVICES	11,600	50	11,600	0
EXP Total		287,383	185,987	549,400	(262,017)

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HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,780,727	2,117,095	7,084,740	(304,013)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	651,200	120,994	651,200	0
	DE - CONTRACTUAL SERVICES	29,628,447	20,157,411	29,672,618	(44,171)
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	0	4,216,267	0
EXP Total		41,277,641	22,395,500	41,625,825	(348,184)
REV	BD - FINES & FORFEITS	40,000	0	40,000	0
	BF - RENTS & RECOVERIES	0	25,992	25,992	25,992
	BH - DEPT REVENUES	16,800	40	30	(16,770)
	BJ - INTERDEPT REVENUES	18,818,511	193,209	18,818,511	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	0	565,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,632,871	162,806	5,677,042	44,171
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	534,587	13,541,152	0
REV Total		38,614,334	916,634	38,667,727	53,393

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IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,904,265	3,195,084	7,193,224	(288,959)
	DD - GENERAL EXPENSES	308,150	63,624	308,150	0
	DE - CONTRACTUAL SERVICES	8,609,797	4,053,302	8,609,797	0
	DF - UTILITY COSTS	4,245,500	1,180,943	4,245,500	0
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
EXP Total		21,409,588	8,492,953	21,698,547	(288,959)
REV	BH - DEPT REVENUES	5,000	2,056	5,000	0
	BI - CAP BACKCHARGES	2,500,000	0	275,000	(2,225,000)
	BJ - INTERDEPT REVENUES	4,462,594	0	4,462,594	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	0	3,500	(430,000)
REV Total		7,401,094	2,056	4,746,094	(2,655,000)

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	A shortfall is projected due to a change in the scope of a Capital Project.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected due to the cancellation of the phone service provided to the NYS Court System in the County.

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LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,298,656	1,924,025	5,382,720	915,936
	BB - EQUIPMENT	45,777	0	45,777	0
	DD - GENERAL EXPENSES	1,682,331	1,268,691	1,682,331	0
	DE - CONTRACTUAL SERVICES	1,568,274	905,000	1,568,274	0
EXP Total		9,595,038	4,097,716	8,679,102	915,936
REV	BF - RENTS & RECOVERIES	0	1	1	1
REV Total		0	1	1	1

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

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LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	227,000	118,558	259,583	(32,583)
	DD - GENERAL EXPENSES	5,700	3,005	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(131,600)	407,900	0
EXP Total		640,600	(10,037)	673,183	(32,583)
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
REV Total		0	69,577	69,577	69,577

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of prior year disencumbrances.

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MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	280,017	155,310	466,584	(186,567)
	DD - GENERAL EXPENSES	6,000	3,241	6,000	0
	DE - CONTRACTUAL SERVICES	51,400	1,251	51,400	0
EXP Total		337,417	159,802	523,984	(186,567)
REV	BF - RENTS & RECOVERIES	0	0	0	0
REV Total		0	0	0	0

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ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,836,109	2,153,383	5,981,643	(1,145,534)
	BB - EQUIPMENT	11,800	208	82,099	(70,299)
	DD - GENERAL EXPENSES	382,975	182,302	435,691	(52,716)
	DE - CONTRACTUAL SERVICES	57,160	0	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
EXP Total		6,422,459	2,335,893	7,691,008	(1,268,549)
REV	BH - DEPT REVENUES	20,000	8,790	20,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	166,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	0	0
REV Total		186,200	8,816	186,200	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected due to staffing required for the Evidence Analysis Unit that was previously outsourced by the Police Department and the anticipated non-realization of the savings target. This shortfall is partially being funded by a transfer from the Police Department.

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MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	(1,711,314)	0	0
	AB - FRINGE BENEFITS	0	(7,520,203)	0	0
	GA - LOCAL GOVT ASST PROGRAM	0	(15,930,090)	0	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	OO - OTHER EXPENSE	0	(5,096,524)	0	0
EXP Total		0	(33,066,986)	0	0
REV	BF - RENTS & RECOVERIES	0	114,679	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
REV Total		0	(1,569,839)	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	AB - FRINGE BENEFITS	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	GA - LOCAL GOVT ASST PROGRAM	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	JA - CONTINGENCIES RESERVE	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	OO - OTHER EXPENSE	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
REV	BG - REVENUE OFFSET TO EXPENSE	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	453,354	206,250	512,365	(59,011)
	DD - GENERAL EXPENSES	9,000	2,046	9,000	0
	DE - CONTRACTUAL SERVICES	13,700	0	13,700	0
EXP Total		476,054	208,297	535,065	(59,011)
REV	BH - DEPT REVENUES	400,000	51,376	400,000	0
REV Total		400,000	51,376	400,000	0

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PB - PROBATION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,672,571	6,790,166	17,022,946	(350,375)
	BB - EQUIPMENT	30,900	1,295	30,900	0
	DD - GENERAL EXPENSES	319,800	93,071	319,800	0
	DE - CONTRACTUAL SERVICES	535,725	54,400	535,725	0
	DF - UTILITY COSTS	500	0	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	11,326	865,428	0
EXP Total		18,424,924	6,950,259	18,775,299	(350,375)
REV	BH - DEPT REVENUES	1,883,500	646,046	1,883,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	57,963	57,963	57,963
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	426,764	5,305,800	0
REV Total		7,189,300	1,130,773	7,247,263	57,963

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PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	708,004	202,119	560,686	147,318
	DD - GENERAL EXPENSES	44,400	9,163	44,400	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
EXP Total		774,904	211,283	627,586	147,318

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PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,502,466	4,713,172	13,480,707	21,759
	BB - EQUIPMENT	456,500	52,912	456,500	0
	DD - GENERAL EXPENSES	1,429,700	583,477	1,429,700	0
	DE - CONTRACTUAL SERVICES	3,375,200	1,257,817	3,375,200	0
	HF - INTER-DEPARTMENTAL CHARGES	80,000	0	80,000	0
EXP Total		18,843,866	6,607,378	18,822,107	21,759
REV	BF - RENTS & RECOVERIES	1,587,340	664,925	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	5,028,313	18,429,150	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	513,704	675,000	0
REV Total		20,691,490	6,206,943	20,709,842	18,352

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PL - PLANNING

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	90,170	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
EXP Total		0	(4,443,520)	0	0
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	9,870	0	0
REV Total		0	9,870	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	MM - MASS TRANSPORTATION	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,083,245	425,235	924,661	158,584
	DD - GENERAL EXPENSES	17,500	6,696	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
EXP Total		1,102,245	433,426	943,661	158,584
REV	BF - RENTS & RECOVERIES	100,000	195,859	179,809	79,809
	BH - DEPT REVENUES	20,500	4,450	20,500	0
REV Total		120,500	200,309	200,309	79,809

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PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	26,537,741	12,778,534	24,008,374	2,529,367
	AC - WORKERS COMPENSATION	2,040,200	473,155	2,040,200	0
	BB - EQUIPMENT	93,000	0	93,000	0
	DD - GENERAL EXPENSES	4,631,300	1,853,309	4,631,300	0
	DE - CONTRACTUAL SERVICES	5,690,791	4,771,705	5,690,791	0
	DF - UTILITY COSTS	29,042,575	16,175,930	29,042,575	0
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	0	13,480,936	0
EXP Total		81,516,543	36,052,633	78,987,176	2,529,367
REV	BC - PERMITS & LICENSES	1,292,600	98,169	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	0	39,771	39,772	39,772
	BH - DEPT REVENUES	1,779,000	404,893	1,779,000	0
	BI - CAP BACKCHARGES	5,420,164	0	1,000,000	(4,420,164)
	BJ - INTERDEPT REVENUES	8,154,796	0	8,154,796	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	0	3,630,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	0	96,720	71,720
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	62,693	100,000	0
REV Total		20,411,560	605,526	15,610,288	(4,801,272)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to the allocation of salaries to various capital projects.
REV	BC - PERMITS & LICENSES	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued by the department than originally contemplated.
	BI - CAP BACKCHARGES	A shortfall is projected due to a change in accounting methods for salaries charged to capital projects.

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RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	757,249	217,490	582,752	174,497
	DD - GENERAL EXPENSES	85,700	59,543	85,700	0
	DE - CONTRACTUAL SERVICES	103,919,256	103,822,081	103,919,256	0
	MM - MASS TRANSPORTATION	42,217,100	5,435,548	42,217,100	0
	OO - OTHER EXPENSE	13,930,900	12,583,853	13,930,900	0
EXP Total		160,910,205	122,118,514	160,735,708	174,497
REV	BF - RENTS & RECOVERIES	10,981,800	1,676,588	17,572,034	6,590,234
	BH - DEPT REVENUES	45,601,256	48,797	45,601,256	0
	BJ - INTERDEPT REVENUES	11,868,200	0	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	0	720,400	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,000,000	0	6,000,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	52,400,000	0	52,400,000	0
REV Total		127,571,656	1,725,385	134,161,890	6,590,234

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to an anticipated sale of excess County owned property.

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RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	758,395	233,444	660,516	97,879
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	13,930	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	6,534	125,000	0
EXP Total		1,048,895	253,907	951,016	97,879

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RS - RESERVES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
REV	BF - RENTS & RECOVERIES	0	118,573	0	0
REV Total		0	118,573	0	0

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
REV	BD - FINES & FORFEITS	0	(222)	0	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	(21,157)	0	0
REV Total		0	(21,379)	0	0

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	250,950	101,593	300,480	(49,530)
	DD - GENERAL EXPENSES	2,800	900	2,800	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
EXP Total		266,250	102,493	315,780	(49,530)
REV	BH - DEPT REVENUES	18,000	3,765	18,000	0
REV Total		18,000	3,765	18,000	0

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SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	186,211	0	0
	DD - GENERAL EXPENSES	0	(1,099)	0	0
EXP Total		0	185,112	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.
	DD - GENERAL EXPENSES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	48,973,297	16,115,519	43,401,582	5,571,715
	BB - EQUIPMENT	24,000	(30)	24,000	0
	DD - GENERAL EXPENSES	982,700	353,100	982,700	0
	DE - CONTRACTUAL SERVICES	7,931,409	4,820,342	8,376,409	(445,000)
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	193,209	20,083,243	0
	SS - RECIPIENT GRANTS	74,645,000	21,305,586	66,210,000	8,435,000
	TT - PURCHASED SERVICES	57,944,683	40,985,370	59,100,000	(1,155,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	41,187,972	66,772,000	(2,375,176)
	XX - MEDICAID	248,838,445	86,885,985	248,838,445	0
EXP Total		523,819,601	211,847,054	513,788,379	10,031,222
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	3,560,270	14,701,232	0
	BJ - INTERDEPT REVENUES	100,600	0	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	29,497,861	125,300,000	(5,361,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	19,867,383	62,600,000	(558,116)
REV Total		208,620,955	52,981,363	202,757,681	(5,863,274)

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A Surplus is projected primarily due to savings related to the anticipated achievement of the salary savings target, as well as savings in connection with a grant award allowing department personnel to be transferred to the grant fund.
	DE - CONTRACTUAL SERVICES	A shortfall is projected primarily due to the delay in transitioning from the County to the NYS Department of Health a nursing contract with the Nassau University Medical Center from April 2012 to 2013.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) and the Safety Net programs.
	WW - EMERGENCY VENDOR PAYMENTS	A shortfall is projected primarily due to an increase in utility costs in order to maintain services and the need to provide institutional care to foster children.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the total number of number of program caseloads with the exception of the Safety Net program which we project to increase throughout the year.

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TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,810	914,445	2,114,951	6,859
	BB - EQUIPMENT	7,700	0	7,700	0
	DD - GENERAL EXPENSES	243,700	216,278	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	40,939	69,100	0
	OO - OTHER EXPENSE	75,000,000	0	75,000,000	0
EXP Total		77,442,310	1,171,662	77,435,451	6,859
REV	BA - INT PENALTY ON TAX	28,500,000	7,837,949	28,500,000	0
	BD - FINES & FORFEITS	20,000	0	20,000	0
	BE - INVEST INCOME	3,331,500	380,156	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	0	84,465	0	0
	BH - DEPT REVENUES	750,100	243,930	750,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	0	75,000,000	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	953,376	3,200,000	0
REV Total		110,801,600	9,499,875	109,780,964	(1,020,636)

E/R	OBJECT AND NAME	EXPLANATION
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.

FISCAL 2012 MONTHLY FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,835,441	1,046,931	2,874,936	(39,495)
	BB - EQUIPMENT	21,800	17,173	21,800	0
	DD - GENERAL EXPENSES	325,180	65,406	325,180	0
	DE - CONTRACTUAL SERVICES	10,899,656	5,418,000	10,899,656	0
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	25,531,950	0
EXP Total		39,614,027	6,547,511	39,653,522	(39,495)
REV	BD - FINES & FORFEITS	45,021,808	12,503,648	43,367,009	(1,654,799)
	BF - RENTS & RECOVERIES	0	37,398	37,398	37,398
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	6,843,938	0
REV Total		51,865,746	12,541,382	50,248,681	(1,617,065)

E/R	OBJECT AND NAME	EXPLANATION
REV	BD - FINES & FORFEITS	A deficit is projected due to a decline in the issuance of traffic and parking violations.

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VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	168,901	120,405	343,827	(174,926)
	DD - GENERAL EXPENSES	9,000	800	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	0	1,165,219	0
EXP Total		1,343,820	121,205	1,518,746	(174,926)
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,538,194	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
REV Total		1,571,094	0	1,571,094	0

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YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	44,090	0	0
EXP Total		0	44,090	0	0

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	This department was involved in a consolidation. Amounts shown will be transferred to the appropriate department.

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2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,377	(432,377)
FCF Total		0	432,376	432,377	(432,377)
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	112,169	107,929	(107,929)
	AS - ASSESSMENT DEPARTMENT	0	352,258	297,804	(297,804)
	AT - COUNTY ATTORNEY	0	355,661	337,790	(337,790)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	157,888	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	127,861	2,127,862	(2,127,862)
	CA - OFFICE OF CONSUMER AFFAIRS	0	29,800	21,768	(21,768)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,108,913	2,108,916	(2,108,916)
	CE - COUNTY EXECUTIVE	0	34,979	34,981	(34,981)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	104,466	104,469	(104,469)
	CL - COUNTY CLERK	0	112,132	43,887	(43,887)
	CO - COUNTY COMPTROLLER	0	242,906	212,368	(212,368)
	CS - CIVIL SERVICE	0	151,455	120,806	(120,806)
	DA - DISTRICT ATTORNEY	0	845,285	794,286	(794,286)
	EL - BOARD OF ELECTIONS	0	276,187	260,317	(260,317)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	0	596,588	411,415	(411,415)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	0	406,524	(406,524)
	IT - INFORMATION TECHNOLOGY	0	677,435	549,010	(549,010)
	LE - COUNTY LEGISLATURE	0	97,199	97,204	(97,204)
	LR - OFFICE OF LABOR RELATIONS	0	47,301	47,302	(47,302)
	ME - MEDICAL EXAMINER	0	297,112	283,447	(283,447)
	MI - MISCELLANEOUS	0	(1,711,314)	0	0
	PA - PUBLIC ADMINISTRATOR	0	43,959	43,960	(43,960)
	PB - PROBATION	0	1,150,462	752,167	(752,167)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	0	434,455	434,157	(434,157)
	PL - PLANNING	0	62,790	0	0
	PR - PURCHASING DEPARTMENT	0	92,175	81,008	(81,008)
	PW - PUBLIC WORKS DEPARTMENT	0	1,720,762	1,454,185	(1,454,185)
	RM - RECORDS MANAGEMENT	0	5,484	1,065	(1,065)
	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	817,200	449,328	(449,328)
	TR - COUNTY TREASURER	0	219,227	179,012	(179,012)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	20,967	14,383	(14,383)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,640	(6,640)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
GEN Total		0	9,860,671	11,796,454	(11,796,454)
PDD	PD - POLICE DEPARTMENT	0	2,627,531	11,451,620	(11,451,620)
PDD Total		0	2,627,531	11,451,620	(11,451,620)
PDH	PD - POLICE DEPARTMENT	0	3,977,462	1,953,521	(1,953,521)
PDH Total		0	3,977,462	1,953,521	(1,953,521)
Grand Total		0	16,898,040	25,633,972	(25,633,972)

Note: \$10.4 million of the projected terminal leave expenses associated with the Police District Fund is being provided via a transfer from the Employee Benefits Accrued Liability Reserve Fund.

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2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	480,512	1,739,300	10,000
FCF Total		1,749,300	480,512	1,739,300	10,000
GEN	AS - ASSESSMENT DEPARTMENT	0	195	195	(195)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	17,004	70,900	10,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	3,616,792	17,653,356	(1,500,000)
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	16,431	26,433	(17,433)
	CL - COUNTY CLERK	65,000	0	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	805	61,900	0
	DA - DISTRICT ATTORNEY	714,000	213,484	364,000	350,000
	EL - BOARD OF ELECTIONS	34,500	0	34,500	0
	EM - EMERGENCY MANAGEMENT	0	11,534	11,534	(11,534)
	HE - HEALTH DEPARTMENT	273,800	76,763	273,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	108	2,200	0
	IT - INFORMATION TECHNOLOGY	57,200	30,485	57,200	0
	ME - MEDICAL EXAMINER	33,700	23,770	33,700	0
	PA - PUBLIC ADMINISTRATOR	7,800	351	7,800	0
	PB - PROBATION	309,900	176,947	309,900	0
	PK - PARKS, RECREATION AND MUSEUMS	261,750	68,866	224,250	37,500
	PL - PLANNING	0	1,246	0	0
	PR - PURCHASING DEPARTMENT	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	610,304	1,263,594	(17,434)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	3,680	29,600	0
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,315,265	493,589	1,315,265	0
	TR - COUNTY TREASURER	52,300	3,833	52,300	0
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	22,614	51,496	0
GEN Total		20,778,427	5,388,801	21,894,523	(1,116,096)
PDD	PD - POLICE DEPARTMENT	19,038,462	4,297,478	24,584,107	(5,545,645)
PDD Total		19,038,462	4,297,478	24,584,107	(5,545,645)
PDH	PD - POLICE DEPARTMENT	2,961,538	5,525,263	23,856,995	(20,895,457)
PDH Total		2,961,538	5,525,263	23,856,995	(20,895,457)
Grand Total		44,527,727	15,692,054	72,074,925	(27,547,198)

Note: The Office of Management and Budget is projecting overtime for the NC Sheriff/Correctional Center and Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies.

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2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,353,001	39,353,001	(1,241,938)
PDD Total		38,111,063	39,353,001	39,353,001	(1,241,938)
PDH	FB - FRINGE BENEFIT	27,023,942	25,891,779	25,883,006	1,140,936
PDH Total		27,023,942	25,891,779	25,883,006	1,140,936
Grand Total		65,135,005	65,244,780	65,236,007	(101,002)

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.

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	939,258	939,258	90,634
FCF Total		1,029,892	939,258	939,258	90,634
GEN	FB - FRINGE BENEFIT	44,835,897	39,581,163	39,581,163	5,254,734
GEN Total		44,835,897	39,581,163	39,581,163	5,254,734
PDD	FB - FRINGE BENEFIT	1,475,898	1,358,488	1,358,488	117,410
PDD Total		1,475,898	1,358,488	1,358,488	117,410
PDH	FB - FRINGE BENEFIT	5,494,028	5,537,759	5,537,759	(43,731)
PDH Total		5,494,028	5,537,759	5,537,759	(43,731)
Grand Total		52,835,715	47,416,668	47,416,668	5,419,047

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.

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	501,182	1,519,000	(16,140)
FCF Total		1,502,860	501,182	1,519,000	(16,140)
GEN	CT - COURTS	48,412	11,953	48,000	412
	FB - FRINGE BENEFIT	73,179,195	21,277,128	63,259,000	9,920,195
GEN Total		73,227,607	21,289,082	63,307,000	9,920,607
PDD	FB - FRINGE BENEFIT	31,824,274	9,802,940	29,430,000	2,394,274
PDD Total		31,824,274	9,802,940	29,430,000	2,394,274
PDH	FB - FRINGE BENEFIT	25,194,702	8,663,545	25,839,000	(644,298)
PDH Total		25,194,702	8,663,545	25,839,000	(644,298)
Grand Total		131,749,443	40,256,750	120,095,000	11,654,443

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	April Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	283,139	847,000	314,386
FCF Total		1,161,386	283,139	847,000	314,386
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	0	21,637,000	(388)
	CT - COURTS	1,412,854	460,291	1,354,000	58,854
	FB - FRINGE BENEFIT	54,989,249	16,774,106	47,870,000	7,119,249
	MI - MISCELLANEOUS	0	(6,187,668)	0	0
GEN Total		78,038,715	11,046,729	70,861,000	7,177,715
PDD	FB - FRINGE BENEFIT	28,063,966	8,089,787	24,302,000	3,761,966
PDD Total		28,063,966	8,089,787	24,302,000	3,761,966
PDH	FB - FRINGE BENEFIT	37,791,904	10,987,372	32,961,000	4,830,904
PDH Total		37,791,904	10,987,372	32,961,000	4,830,904
Grand Total		145,055,971	30,407,027	128,971,000	16,084,971

FISCAL 2012 MONTHLY FINANCIAL REPORT



2012 OO - OTHER EXPENSES

FUND	SUBJECT	2012 Adopted Budget	Current Obligation	April Projections	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	109,491	7,040,000	(2,804,800)
	88989 - NIFA SET-ASIDES	217,983,946	0	218,041,741	(57,795)
DSV Total		222,219,146	109,491	225,081,741	(2,862,595)
GEN	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	1,707,645	6,574,300	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	0	25,000	0
	70970 - RESIDENT TUITION	4,180,000	0	4,180,000	0
	7097F - FIT RESIDENT TUITION	7,480,000	0	7,480,000	0
	87985 - OTHER PAYMENTS	0	573,809	0	0
	87987 - OTHER SUITS & DAMAGES	95,035,000	69,972	95,035,000	0
	8798B - ATTORNEY FEES	0	831,248	0	0
	93993 - INSURANCE ON BLDGS	532,100	0	532,100	0
	94994 - RENT	13,855,900	12,583,853	13,855,900	0
	97998 - CONTINGENCY RESERVE	1,463,272	0	0	1,463,272
GEN Total		135,295,266	21,841,221	133,831,994	1,463,272
PDD	87985 - OTHER PAYMENTS	0	46,788	0	0
	87987 - OTHER SUITS & DAMAGES	3,047,100	37,083	3,047,100	0
	97998 - CONTINGENCY RESERVE	13,414,516	0	0	13,414,516
PDD Total		16,461,616	83,871	3,047,100	13,414,516
PDH	87985 - OTHER PAYMENTS	0	12,500	0	0
	87987 - OTHER SUITS & DAMAGES	1,770,000	12,432	1,770,000	0
	97998 - CONTINGENCY RESERVE	10,091,202	0	0	10,091,202
PDH Total		11,861,202	24,932	1,770,000	10,091,202
Grand Total		385,837,230	22,059,514	363,730,835	22,106,395

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 five initiatives are expected to yield approximately \$23.9 million in savings this year.

2012 Smart Government Initiatives

Department	Initiative	FY12 Savings	Annual Savings
Police Department	Separation Incentive **	13,500,000	25,400,000
	Removal of 20 Police Officers from Long-Term Disability	800,000	1,375,000
	Police Operations Improvements	4,000,000	6,000,000
Sheriff's Department	Removal of Employees from Payroll to Disability	1,625,000	2,600,000
	Overtime Management Initiative	4,000,000	4,000,000
Total		\$ 23,925,000	\$ 39,375,000

**We are reflecting \$12 million of Savings in the payroll projection because 94 officers are off the payroll.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2012

(Value reflects total savings for the year)

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

Projection	FY12 Savings	Annual Savings
Original	\$17,300,000	\$20,000,000
Achieved	\$12,000,000	\$19,400,000
Additional	\$1,500,000	\$6,000,000

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 estimate that this plan can yield an annual savings of approximately \$25.4 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 evaluating the needs, the department will decide on promotions and the need for a recruiting class this year.

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

Progress Report

There were 98 officers who took part in the Voluntary Separation Plan offered, 94 of which have already retired and are off the payroll. The remaining 4 officers have chosen to defer their retirements, 1 of which will retire in June 2012 and 3 will retire in September 2012. The 2nd and 8th precincts have been merged on May 2nd creating a new 2nd precinct, the 3rd and 6th precincts will merge on July 1st creating a new 3rd precinct, the 4th and 5th precincts will merge on September 1st creating a new 4th precinct and the 1st and 7th precincts will merge on November 1st creating a new 1st precinct.

2012 Annual Impact

The value of the removal of employees from payroll resulting from the incentive will generate \$13.5 million in savings. \$12.0 million salary savings will be generated from the 98 retirements and the remaining \$1.5 million in further attrition savings is expected to be realized by the end of the year.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2012

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

(Value reflects total savings for the year)

Projection	FY12 Savings	Annual Savings
Original	\$1,500,000	\$2,500,000
Revised	\$800,000	\$1,375,000

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	
Implementation	Mar-12		

Progress Report

The Police met with representatives from the New York State retirement system in March to request the expediting of these disability claims and expects some results in the near future. The department also plans to meet with the New York State Deputy Comptroller in a month if there has not been any progress. 9 officers from Long-Term Disability left under the separation incentive and were not counted against this initiative. However, 3 officers left under this initiative and 2 more will leave by the end of the year.

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 savings of approximately \$1,375,000. Due to the time it will take for this initiative to be fully implemented, the savings in Fiscal Year 2012 is estimated to be \$800,000.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY POLICE DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2012

Initiative: Police Operations Improvements
Source: Police Department
Owner: Thomas Krumpter
Department: Police Department

(Value reflects total savings for the year)

Projection	FY12 Savings	Annual Savings
Original	\$4,500,000	\$6,000,000
Revised	\$4,000,000	\$6,000,000

Description:

The Police Department is continuing its internal review of operations. The department is developing creative ways to manage its operations with limited resources while controlling overtime without affecting public safety.

Implementation:

The department is continuing to look for ways to improve operations and once the department has evaluated its cost-savings proposals, their impact will be included in future reports. An initial meeting has been held between the department and the Director of Civil Service to begin to identify opportunities for cost savings.

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

2012 Annual Impact

Preliminary analysis indicates that the department will be able to save approximately \$4.0 million.

FISCAL 2012 MONTHLY FINANCIAL REPORT



NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2012

(Value reflects total savings for the year)

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 Savings
Original	\$1,950,000	\$2,600,000
Revised	\$1,625,000	\$2,600,000

Description:

Twenty-one (21) correction 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 therefore unable to perform the full duties of their positions. As of March 31, 2012 three additional officers have applied for a disability pension increasing the total to 24.

Implementation:

The Nassau County Sheriff's Department has forwarded 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 expects some results in the near future. The department also plans to meet with the New York State Deputy Comptroller in a month if there has not been any progress.

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 April 30, 2012

(Value reflects total savings for the year)

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

Projection	FY12 Savings	Annual Savings
Original	\$5,719,667	\$7,375,000
Revised	\$4,000,000	\$4,000,000

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 smart management will be utilized in achieving a reduction to overtime. These actions are: 1. Redeployment of functions; 2. Reduction of GML 207-c Expenses (Graph 1); 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:

Year to date the overtime for the Office of the Sheriff/Correctional Center is \$3.6 million. This is approximately 65% lower than last year's \$5.5 million resulting in an overtime surplus of \$1.8 million. Contributing factors to the surplus 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 at this time.

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)
- A savings of \$3.2 million is based on utilizing 100 Part-time Correctional Officers employees in lieu of overtime expenses. (OT rate \$62.34 hour - \$30.00 PT rate = \$32.34 per hour savings x 20 hours per week = \$646.80 week x 50 weeks = \$32,340.00 per year savings per employee or 1,000 hours worked).
- 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 \$800,000.00 annually.

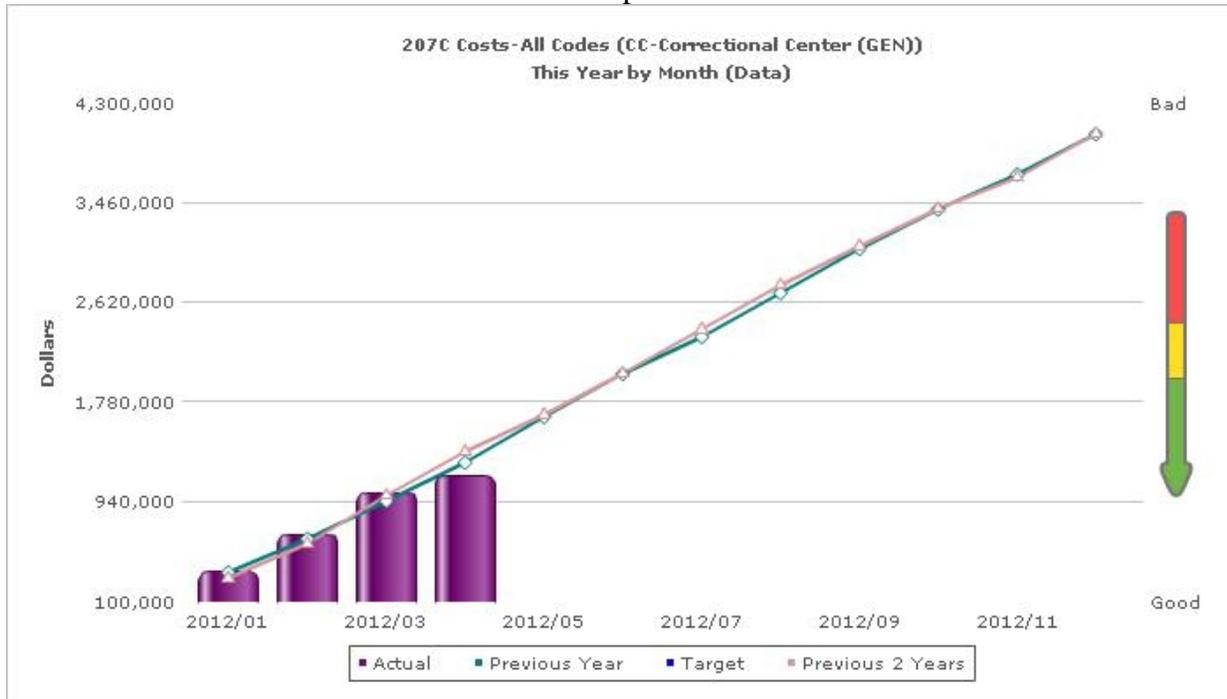


NASSAU COUNTY SHERIFF'S DEPARTMENT

2012 BUDGET REDUCTION INITIATIVE SHEET

As of April 30, 2012

Graph 1



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 3/31/2012	New Hire	Term/ Resign	Transfer In	Transfer Out	On Board 4/30/2012	Variance 4/30/12 vs. 3/31/12	Variance 4/30/2012 vs. 2012 Budget
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-
AS - ASSESSMENT DEPARTMENT	169	165	163	-	-	-	-	163	-	(6)
AT - COUNTY ATTORNEY	112	112	109	-	-	-	-	109	-	(3)
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	25	-	-	-	-	25	-	1
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725
CA - OFFICE OF CONSUMER AFFAIRS	32	31	26	2	-	1	(1)	28	2	(4)
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,176	-	(1)	-	-	1,175	(1)	(52)
CE - COUNTY EXECUTIVE	21	20	19	1	-	-	-	20	1	(1)
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	39	-	-	-	-	39	-	(4)
CL - COUNTY CLERK	103	100	81	-	-	1	(1)	81	-	(22)
CO - COUNTY COMPTROLLER	87	72	74	2	(2)	-	-	74	-	(13)
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)
DA - DISTRICT ATTORNEY	361	352	346	1	(4)	-	-	343	(3)	(18)
EL - BOARD OF ELECTIONS	143	133	143	-	(2)	-	-	141	(2)	(2)
FC - FIRE COMMISSION	101	97	97	-	-	-	-	97	-	(4)
EM - EMERGENCY MANAGEMENT	7	7	7	-	-	1	(1)	7	-	-
HE - HEALTH DEPARTMENT	203	201	170	-	-	-	-	170	-	(33)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	1	-	-	-	-	1	-	(1)
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	84	-	-	-	-	84	-	(12)
IT - INFORMATION TECHNOLOGY	81	78	73	-	(1)	-	-	72	(1)	(9)
LE - COUNTY LEGISLATURE	94	82	90	-	(1)	2	(1)	90	-	(4)
LR - OFFICE OF LABOR RELATIONS	5	4	3	-	-	-	-	3	-	(2)
MA - OFFICE OF MINORITY AFFAIRS	7	6	6	-	-	-	-	6	-	(1)
ME - MEDICAL EXAMINER	58	56	54	1	-	-	-	55	1	(3)
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)
PB - PROBATION	236	199	196	1	-	3	(3)	197	1	(39)
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	7	-	-	-	-	7	-	(2)
PK - PARKS, RECREATION AND MUSEUMS	172	166	156	-	-	-	-	156	-	(16)
PD - POLICE DISTRICT	1,545	1,523	1,497	-	(1)	4	(5)	1,495	(2)	(50)
PD - POLICE HEADQUARTERS	1,671	1,654	1,566	-	(1)	20	(19)	1,566	-	(105)
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)
PW - PUBLIC WORKS DEPARTMENT	471	464	431	-	(2)	2	(1)	430	(1)	(41)
RE - OFFICE OF REAL ESTATE SERVICES	10	8	8	-	-	-	(1)	7	(1)	(3)
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	1	(1)	5	-	-
SS - SOCIAL SERVICES	816	775	629	2	-	13	(13)	631	2	(185)
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	-	-	43	-	(3)
VS - VETERANS SERVICES AGENCY	3	3	6	-	-	-	-	6	-	3
Sub-Total Full Time Employees	7,395	7,861	7,473	10	(15)	48	(47)	7,469	(4)	74
Contract Employees	41	45	41	-	-	-	-	41	-	-
Major Operating Funds Sub-Total	7,436	7,906	7,514	10	(15)	48	(47)	7,510	(4)	74
Sewer District	304	280	271	2	(1)	1	(1)	272	1	(32)
Grand Total F/T Employees	7,740	8,186	7,785	12	(16)	49	(48)	7,782	(3)	42



KPI REPORT 1: Appendix A: New Hires

DEPARTMENT	TITLE	HC
CA	WEIGHTS & MEASURES INSPECTR I	1
	COMMUNITY SERVICE ASSISTANT	1
CE	DEP COUNTY EXEC	1
CO	FIELD AUDITOR II	2
DA	ASST DISTRICT ATTY	1
ME	FORENSIC SCIENTIST TRAINEE	1
PB	PROBATION ASSISTANT	1
SS	CHILD SUPPORT INV II	2
MAJOR FUNDS NEW HIRES		10
SEWER DISTRICT NEW HIRES		2
TOTAL NEW HIRES		12



KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	HC
CC	CORRECTION CORPORAL	(1)
CO	FIELD AUDITOR III	(1)
	FISCAL OFFICER	(1)
DA	ASST DISTRICT ATTY	(4)
EL	RESEARCH AIDE	(1)
	VOTE MACH CUSTODIAN	(1)
IT	SYSTEMS PROGRAMMER III	(1)
LE	LEGISLATIVE ASSISTANT	(1)
PDD	POLICE OFFICER	(1)
PDH	POLICE AUTOMOTIVE MECHANIC	(1)
PW	BRIDGE OPERATOR	(1)
	BLDG CONST INSP III	(1)
MAJOR FUNDS TERMINATION/RESIGNATION		(15)
SSW	PLANT MNT MECH TRNE	(1)
SEWER DISTRICT TERMINATION/RESIGNATION		(1)
TOTAL TERMINATION/RESIGNATION		(16)

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 3/31/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 4/30/2012	Variance 3/31/12 vs. 4/30/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	77	-	1	(1)	-	77	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	70	-	7	(7)	(1)	69	(1)
HS - DEPARTMENT OF HUMAN SERVICES	37	-	-	-	-	37	-
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	3	-	-	-	-	3	-
PK - PARKS, RECREATION AND MUSEUMS	11	-	-	-	-	11	-
SS - SOCIAL SERVICES	138	-	-	-	-	138	-
Grant Fund Total	340	-	8	(8)	(1)	339	(1)

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union						Total Non				Grand Total	CONTRACT	
	CSEA	DAI	IPBA	PBA	SHOA	SOA	On-Board	BOARD	ELECTED	Union			On Board
							4/30/2012	MEMBER	OFFICIAL	ORDINANCE	4/30/2012	4/30/2012	EMPLOYEE
Assessment	157	-	-	-	-	-	157	-	-	6	6	163	-
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-
CF - Printing, Mail & Graphics	27	-	-	-	-	-	27	-	-	-	-	27	-
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-
Consumer Affairs	26	-	-	-	-	-	26	-	-	2	2	28	-
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-
Correctional Center	164	-	-	-	1,008	-	1,172	-	-	3	3	1,175	-
County Attorney	33	-	-	-	-	-	33	-	-	76	76	109	-
County Clerk	73	-	-	-	-	-	73	-	1	7	8	81	-
County Comptroller	60	-	-	-	-	-	60	-	1	13	14	74	-
County Executive	-	-	-	-	-	-	-	-	1	19	20	20	-
District Attorney	126	-	41	-	-	-	167	-	1	175	176	343	-
Elections	115	-	-	-	-	-	115	-	-	26	26	141	-
Emergency Management	2	-	-	-	-	-	2	-	-	5	5	7	-
Fire Commission	97	-	-	-	-	-	97	-	-	-	-	97	-
Health	167	-	-	-	-	-	167	-	-	3	3	170	-
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	1	1	1	-
Human Resources	-	-	-	-	-	-	-	-	-	7	7	7	-
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-
Human Services	76	-	-	-	-	-	76	-	-	8	8	84	15
Information Technology	69	-	-	-	-	-	69	-	-	3	3	72	-
Labor Relations	-	-	-	-	-	-	-	-	-	3	3	3	-
Legislature	-	-	-	-	-	-	-	-	19	71	90	90	-
Medical Examiner	52	-	-	-	-	-	52	-	-	3	3	55	-
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	-
Police District	79	-	-	1,248	-	167	1,494	-	-	1	1	1,495	-
Police Headquarters	697	350	-	353	-	155	1,555	-	-	11	11	1,566	-
Probation	195	-	-	-	-	-	195	-	-	2	2	197	-
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-
Public Works	423	-	-	-	-	-	423	-	-	7	7	430	-
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-
Real Estate Services	5	-	-	-	-	-	5	-	-	2	2	7	-
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-
Recreation, Parks and Museums	151	-	-	-	-	-	151	-	-	5	5	156	-
Social Services	622	-	-	-	-	-	622	-	-	9	9	631	26
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-
Veterans Services	4	-	-	-	-	-	4	-	-	2	2	6	-
Sub-Total Full-Time Employees	3,586	350	41	1,601	1,008	322	6,908	5	23	533	561	7,469	-
Contract Employees	-	-	-	-	-	-	-	-	-	-	-	0	41
Major Operating Funds Sub-Total	3,586	350	41	1,601	1,008	322	6,908	5	23	533	561	7,469	41
Sewer Districts	271	-	-	-	-	-	271	-	-	1	1	272	-
Grand Total F/T Employees	3,857	350	41	1,601	1,008	322	7,179	5	23	534	562	7,741	41

FISCAL 2012 MONTHLY FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Departments	Year-to-Date March Overtime Hours		*YTD Actual Variance
	2012	2011	
Assessment	26.0	131.3	(105.3)
Assessment Review	0.0	6.1	(6.1)
Board of Elections	450.3	1,029.6	(579.3)
Civil Service	42.6	83.0	(40.4)
Constituent Affairs	225.4	523.3	(297.9)
Consumer Affairs	494.3	388.4	105.9
Correctional Center	59,545.9	85,475.3	(25,929.4)
County Attorney	0.0	148.1	(148.1)
County Clerk	1,098.3	139.7	958.6
County Comptroller	264.8	870.9	(606.1)
District Attorney	5,714.0	6,427.9	(713.8)
Emergency Management	95.8	188.0	(92.2)
Fire Commission	8,370.8	9,744.7	1,373.9
Health	566.8	789.0	(222.2)
Human Rights Commission	0.0	87.0	(87.0)
Human Services	3.3	70.4	(67.1)
Information Technology	1,020.1	644.5	375.6
Legislature	15.0	67.0	52.0
Medical Examiner	412.6	361.8	50.8
Police Department	109,946.0	115,459.0	(5,513.0)
Probation	3,467.9	1,520.9	1,947.1
Public Administrator	8.0	14.8	(6.8)
Public Works, Planning, Real Estate	13,163.3	20,033.6	(6,870.3)
Purchasing	5.3	67.7	(62.4)
Real Estate	127.5	105.3	22.2
Records Management	44.3	70.3	(26.0)
Recreation, Parks and Museums	1,712.7	1,898.8	(186.1)
Sheriff	4,810.0	5,137.0	(327.0)
Social Services	12,419.4	11,591.4	828.0
Traffic and Parking Violations Agency	949.3	2,205.1	(1,255.8)
Treasurer	174.7	374.9	(200.2)
Sub-Total	225,174.4	265,654.3	(40,479.9)
Sewer & Water Supply	13,200.6	21,297.3	(8,096.7)
Sub-Total	13,200.6	21,297.3	(8,096.7)
Grand Total	238,375.0	286,951.6	(48,576.6)

Data Source: BIRT Performance Scorecard and CHIEFS Reporting System for the Police Department as of April 5, 2012.

Note: The hours reflect March numbers due to a one-month lag. The variance is calculated using actual time, not rounded hours. Overtime hours reflect paid and accrued compensation.

FISCAL 2012 MONTHLY FINANCIAL REPORT

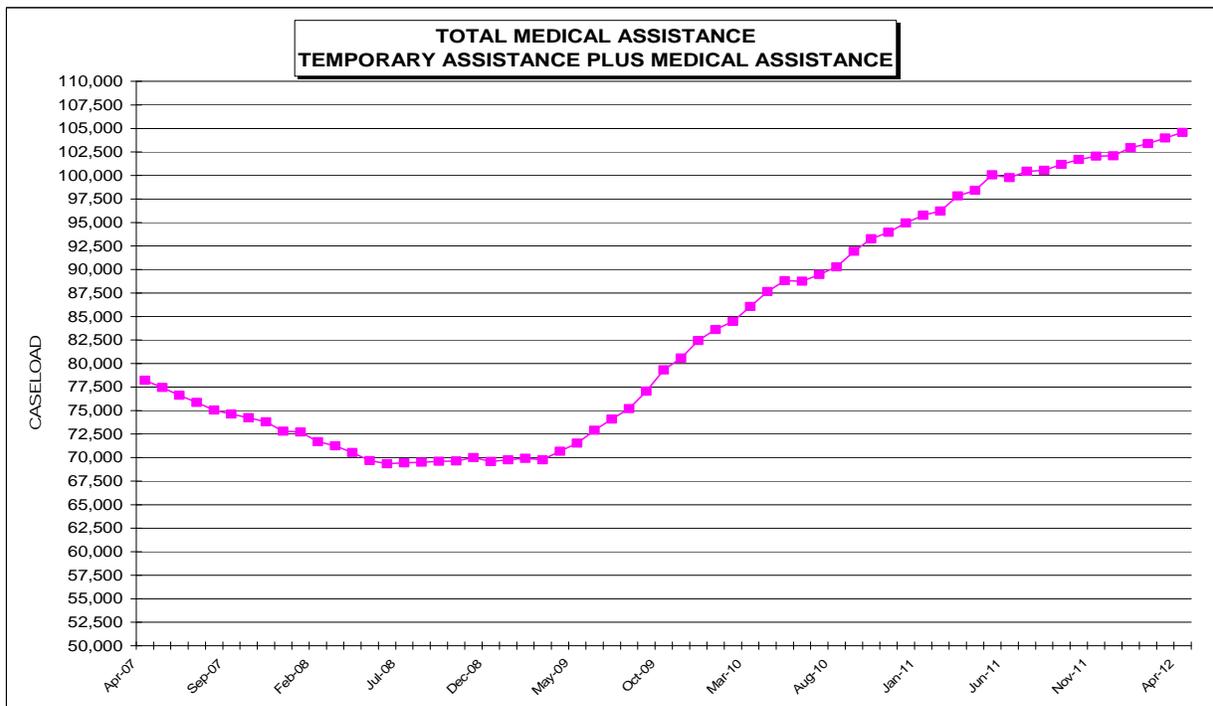
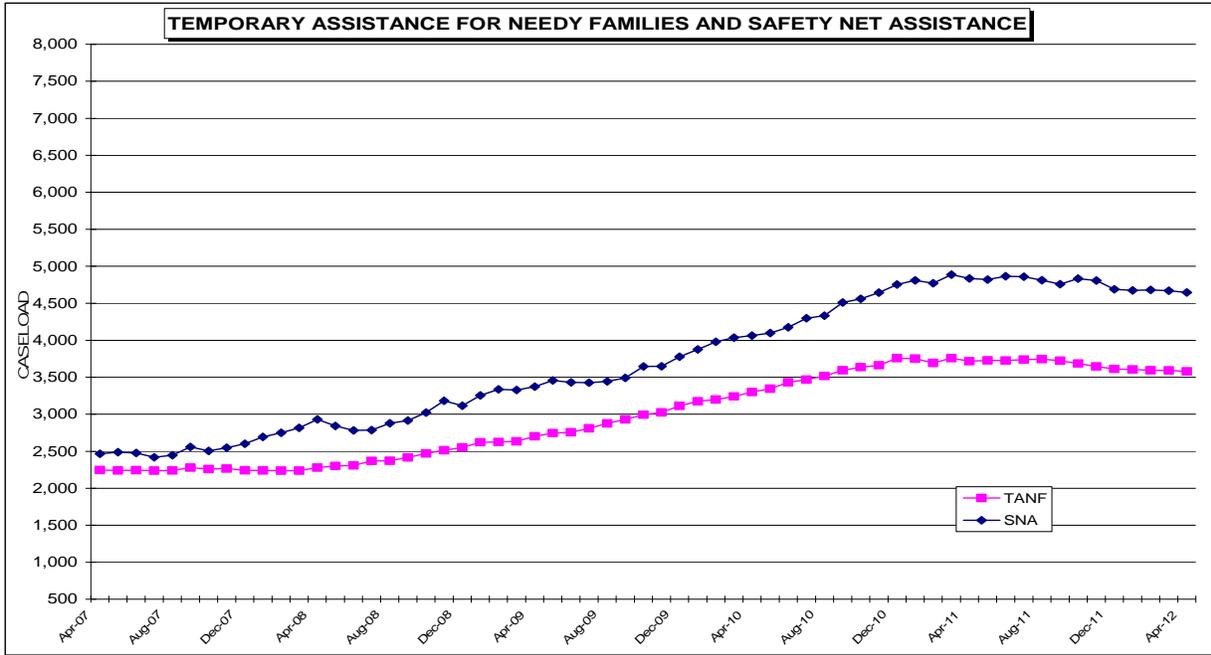


KPI REPORT 5: Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	April 2012			January 2012			April 2011			Change in Totals April 2012 vs. Jan 2012	Change in Totals April 2012 vs. April 2011	
	Family	Single	Total	Family	Single	Total	Family	Single	Total			
ACTIVE EMPLOYEES	5,630	2,038	7,668	5,832	2,188	8,020	5,909	2,266	8,175	(352)	(507)	
RETIREEES	6,356	4,940	11,296	6,333	4,892	11,225	6,407	4,926	11,333	71	(37)	
TOTAL	11,986	6,978	18,964	12,165	7,080	19,245	12,316	7,192	19,508	(281)	(544)	
<u>Active Employee Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>			
EMPIRE PLAN	5,522	1,921	7,443	5,708	2,063	7,771	5,771	2,132	7,903	(328)	(460)	
ALL OTHER	108	117	225	124	125	249	138	134	272	(24)	(47)	
TOTAL	5,630	2,038	7,668	5,832	2,188	8,020	5,909	2,266	8,175	(352)	(507)	
<u>Retiree Plans</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>	<u>Family</u>	<u>Single</u>	<u>Total</u>			
EMPIRE PLAN	1,583	631	2,214	1,592	617	2,209	1,773	666	2,439	5	(225)	
MEDICARE IND		4,190	4,190		4,157	4,157		4,133	4,133	33	57	
MEDICARE F1	1,366		1,366	1,364		1,364	1,290		1,290	2	76	
MEDICARE F2	3,295		3,295	3,262		3,262	3,223		3,223	33	72	
ALL OTHER	112	119	231	115	118	233	121	127	248	(2)	(17)	
TOTAL	6,356	4,940	11,296	6,333	4,892	11,225	6,407	4,926	11,333	71	(37)	
<u>Annual Rates</u>										Pct Increase in Health Insurance Costs		
<u>Per Employee/Retiree</u>	<u>Family</u>	<u>Single</u>				<u>Family</u>	<u>Single</u>				<u>April 2012 vs April 2011</u>	
										<u>Family</u>	<u>Single</u>	
EMPIRE PLAN	18,754	8,553				18,754	8,553				+3.23%	+2.71%
MEDICARE IND		5,031					5,031				0	+3.35%
MEDICARE F1	15,231					15,231					+3.56%	0
MEDICARE F2	11,709					11,709					+4.10%	0

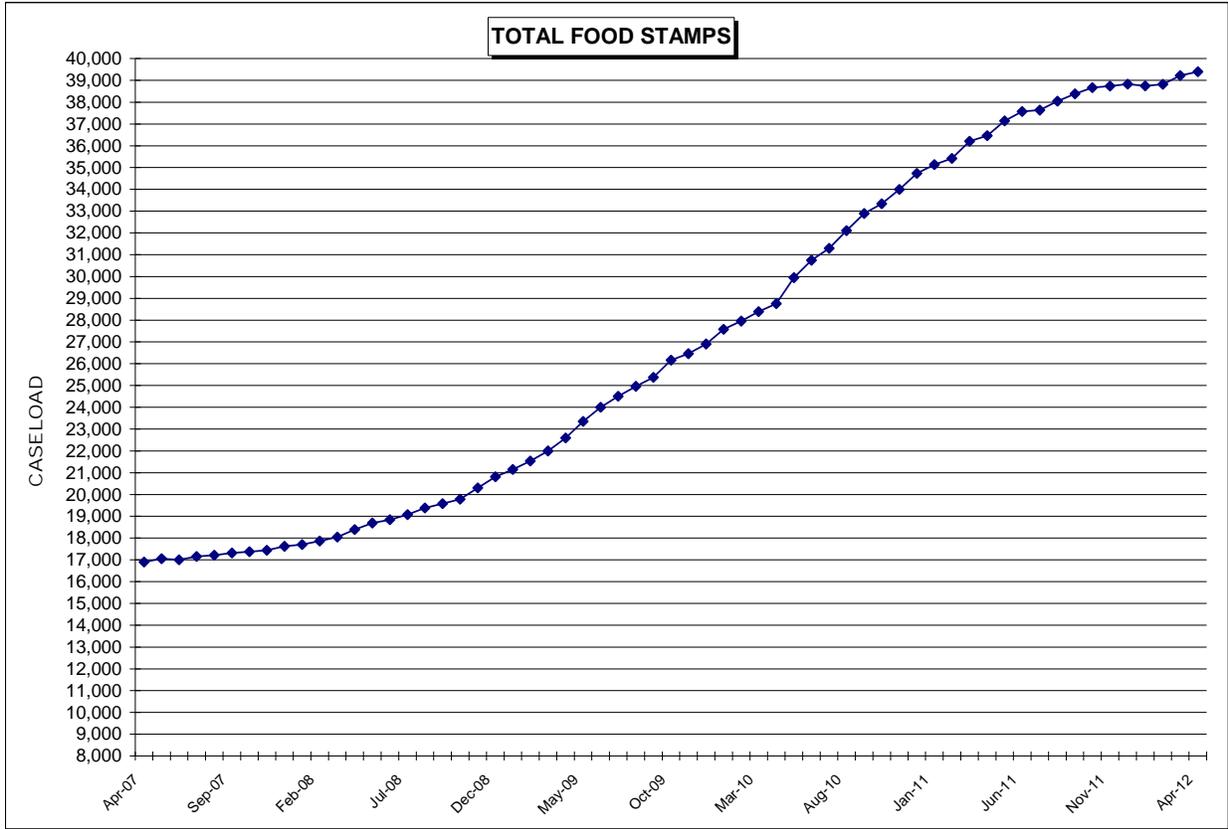


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

April Inmate Population

	April 2009	April 2010	April 2011	April 2012
County Population	1,409	1,502	1,298	1,259
Suffolk Inmate	-	-	56	146
State-Ready Population	10	7	11	11
Federal Population	133	130	109	113
Parole Violators	22	24	18	16
TOTAL	1,574	1,663	1,492	1,545

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	-
June	1,445	1,498	1,319	-
July	1,415	1,494	1,338	-
August	1,440	1,496	1,319	-
September	1,419	1,476	1,341	-
October	1,458	1,483	1,380	-
November	1,446	1,462	1,344	-
December	1,404	1,399	1,278	-
Average County Inmates	1,422	1,478	1,340	1,286

Suffolk County Inmates				
Month	2009	2010	2011	2012
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	146
May	-	-	81	-
June	-	-	100	-
July	-	-	102	-
August	-	-	105	-
September	-	-	101	-
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
Average Suffolk Inmates	-	-	100	151

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	-
June	138	138	127	-
July	135	142	128	-
August	138	139	126	-
September	135	136	134	-
October	131	136	145	-
November	124	119	142	-
December	120	112	135	-
Average Federal Inmates	127	128	123	112



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

Financial Activity for the period April 2012		
Expense	Estimates	
	Apr-12	
Salary	815,678	
Fringe Benefits	635,827	
General and Administrative Expenses	940,075	
Bond Principal	121,250	
Expense Total	2,512,829	-
Revenue		
Net Retained Commission	2,194,006	
Other income	129,539	
Revenue Total	2,323,545	-
Net Profit	(189,284)	-
<p>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.</p> <p>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.</p>		



KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of May 1, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 135,682 grievances filed broken down as follows:

Class I Properties	115,221
Class II Properties	5,422
Class III Properties	514
Class IV Properties	14,525

ARC intends to continue recommended working with the County Attorney's office on the joint conference program previously implemented to increase the number of settlements.

ADAPT (the County's multi-department tax certiorari case management system) has gone live for ARC and we are now in a training and adjustment phase and trying to weed 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.