

QUARTERLY COUNTY BUDGET REPORT

For the Period Ending September 30, 2010

Nassau County

Long Island, New York



Edward P. Mangano, County Executive

**Office of Management and Budget
Office of the County Executive
October 31, 2010**

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EXECUTIVE SUMMARY

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



OVERVIEW

The Office of Management and Budget (OMB) is pleased to issue the Fiscal 2010 Third Quarter Financial Report. The projected results for Fiscal Year ending December 31, 2010 reflect a surplus of \$0.4 million. Third Quarter projections assume the bonding of property tax certiorari refunds in excess of the \$50 million included as an operating expense in the 2010 Adopted Budget.

To offset or mitigate an inherited deficit, the Mangano Administration has implemented the following initiatives:

- An early retirement incentive and opting into the New York State incentives to reduce labor costs. On June 7, 2010, a retirement incentive was passed by the County Legislature and signed by the County Executive. As of September 30, 2010, 422 Nassau County employees had signed up for the two incentives and total salary line savings of \$43.8 million are projected;
- Charged the Towns and Cities for their share of the tuition for the Fashion Institute of Technology;
- Reduced Contractual Services and General Expenses via a County-wide cost containment effort;
- Reduced debt service costs by taking advantage of the low interest rate environment to issue at more favorable rates than budgeted; and
- Created a Nassau/Suffolk Purchasing Consortium to generate cost savings through high volume purchasing of County required goods and services.

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

- Created a Shared Services Department to eliminate redundant functions within the departments by consolidating services;
- Negotiating with the collective bargaining units to obtain concessions on previously agreed to contractual increases and incentives to reduce labor costs;
- Continued review and scrutinization of expenses and contracts on an ongoing basis; and
- Exploration of the use of private/public partnerships to reduce Nassau County's expenses for delivered services.

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



EXPENDITURE RESULTS

Salaries

The 2010 projected salaries for the five major funds is \$813.6 million which includes \$671 million for base wages and \$63.8 million for overtime of which \$39.4 million is for Police and \$18.4 million is for the Correctional Center. The balance of the projected salaries is for other salary items such as longevity, differential pay, and holiday pay.

Base Wages: As of September 30, 2010, the County had 8,199 full-time and 85 contract employees which represents 609 fewer positions than in the 2010 Adopted Budget of 8,893 (8,810 full-time employees and 83 contract employees). The reduction in salary expenditures is primarily attributable to vacancies in staffing.

Overtime: The Police Department's 2010 Adopted Budget provides \$32 million in overtime funding. Through September 2010, the department incurred \$24.8 million in overtime expense. Through September 2010, the total number of both civilian and sworn overtime hours is 338,205 including overtime hours reimbursed by other County departments. Management is working with the Police Department to control overtime.

The Correctional Center's Fiscal 2010 Adopted Budget provides for \$15.4 million in overtime expense for correctional officers. As of September 30, 2010, the Correctional Center overtime expense is \$14.3 million. The number of overtime hours incurred in the Correctional Center through September 2010 was 258,680.

Employee Benefits

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

The budget for pensions and health insurance represents the largest portion of employee benefits at \$309 million. Pension and health insurance expenditures are projected to be \$315.5 million which will be an increase of \$6.5 million over the 2010 Adopted Budget. The projected health insurance rates between the current projection and the 2010 Adopted Budget for active employees has decreased by 1 percent while rates for retirees have increased by 7 percent.

The Workers' Compensation expense portion of employee benefits is projected to be \$24.3 million for 2010. This is a 11 percent increase from 2009 and is primarily related to new guidelines established by the New York State Workers' Compensation Board, which reduced the amount of time in which Workers' Compensation awards must be granted and continued increases in indemnity rates of 20 percent as of July 1, 2010. Risk Management is actively working with a Third Party Administrator to accelerate the use of Lump Sum settlements to help decrease the level of outstanding liability. During the third quarter, the County has been successful in reaching an agreement on 15 additional individual claims for a savings of \$3 million, with additional claims still under review.



Other Than Personnel Services

Several contingency measures have been implemented to address the projected shortfall. These measures include restrictions on all other-than-personnel-services (OTPS) spending. This effort is managed jointly by the Office of Management and Budget (OMB) and the Purchasing Department. OMB and Purchasing will scrutinize and limit new departmental expense requests with the goal of generating a projected \$9.1 million positive variance for 2010.

Utility Costs

Utility costs include expenditures for electricity, natural gas, telephone, water, fuel oil and thermal energy. The Long Island Power Authority (LIPA) is the main supplier of electricity and National Grid is the primary provider of natural gas. The County has a contractual relationship with the Trigen Nassau Energy Corporation to supply the County with thermal energy through the mediums of high temperature hot water, chilled water and steam. The County is projecting utilities expense of \$36.2 million, which is \$2.3 million lower than the 2010 Adopted Budget. This budget pickup resulted from lower actual costs than projected under LIPA's balanced billing program, plus lower water and telephone expenses.

Direct Assistance

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

The 2010 Adopted Budget for Direct Assistance programs (which does not include Medicaid expenses) is \$170.2 million, compared to the projection of \$189.1 million. The \$18.9 million projected deficit results from significantly higher TANF and Safety Net caseloads, increased emergency shelter payments for citizens, and higher rates and volume of cases for the Day Care service program.

Pre-School Special Education/Early Intervention Program

Early Intervention Program

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

Preschool Special Education Program

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

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

The projection for the Preschool Special Education/Early Intervention Program of \$167.9 million results in a surplus of \$5.7 million against the 2010 Adopted Budget of \$173.6 million. The favorable variance is attributable to a less than anticipated growth rate in the number of Early Intervention children served. State Aid for Pre-School Special Education and Early Intervention are reimbursed at 59.5 percent and 49 percent, respectively.



Revenue Results

Sales Tax

The most closely monitored revenue source in the County's budget is sales tax because it accounts for approximately 33 percent of all County receipts and is susceptible to dramatic annual fluctuations as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 5/8 percent (four percent is retained by the State, 3/8 percent is earmarked for the MTA, and 4¼ percent is forwarded to the County, of which ¼ percent is distributed to the local towns and cities). Effective June 1, 2010, the Residential Energy tax of 2.5 percent, which was included in the 2010 Adopted Budget for sales tax, was eliminated.

Excluding receipts from the Residential Energy Tax which was repealed effective June 1, 2010, the County is projecting sales tax of approximately \$981.1 million which would result in a growth of approximately \$51.8 million or approximately 5.6 percent over 2009's receipts of \$929.3 million. This projected amount results in an excess of approximately \$17.4 million or 1.8 percent when compared with the 2010 Adopted Budget amount of \$963.3 million. While revenue from the residential energy tax is projected to be \$19.6 million, the impact of the repeal of this tax for 2010 is an approximate \$19.8 million shortfall from the 2010 Adopted Budget amount of \$39.4 million.

State and Federal Aid

The Fiscal 2010 Adopted Budget includes \$231.4 million in State Aid. This Third Quarter Report reflects a deficit of \$16.8 million. The projected deficit is primarily due to the failure of the New York State Legislature to implement a County increase in cigarette sales tax which would have resulted in an additional \$16 million in revenue. Approximately \$3 million is due to lower spending in Preschool expenses. These items were partially offset by higher reimbursements for Home Relief and other reimbursable expenses in the Department of Social Services (DSS).

The Fiscal 2010 Adopted Budget includes \$177.5 million in Federal Aid. This report reflects a projected surplus of \$5.5 million. This surplus is primarily due to an increase in TANF, Safety Net, and Day Care caseload reimbursements in the DSS.

Department Revenues

Department revenues are generated from fee-based services provided by various County departments. In 2010, the projected impact is a deficit of \$5.9 million when comparing the current projection of \$95.1 million with the 2010 Adopted Budget amount of \$101.0 million. The deficit is primarily resulting from lower attendance in the County Parks as well as lower Medicaid and other insurance reimbursements to the Department of Health.

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Variances - 2010 Adopted Budget vs. 3rd. Quarter 2010 Projection

Expense	OBJECT AND NAME	2010 Adopted Budget	3rd. Qtr. 2010 Projection	Fav / (Unfav)	Explanations
	AA - SALARIES, WAGES & FEES	857,342,140	813,562,873	43,779,267	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.
	AB - FRINGE BENEFITS	389,250,608	398,613,077	(9,362,469)	A deficit is projected primarily due to an anticipated spike in health care costs.
	AC - WORKERS COMPENSATION	23,784,383	24,327,595	(543,212)	A deficit is projected primarily due to a 20% increase in indemnity costs.
	BB - EQUIPMENT	2,692,133	1,915,848	776,285	A surplus is projected due to an imposition of a County-wide spending restriction.
	DD - GENERAL EXPENSES	31,257,036	28,746,573	2,510,463	A surplus is projected due to an imposition of a County-wide spending restriction.
	DE - CONTRACTUAL SERVICES	128,325,939	122,532,135	5,793,804	A surplus is projected due to an imposition of a County-wide spending restriction.
	DF - UTILITY COSTS	38,575,986	36,242,085	2,333,901	A surplus is projected primarily as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.
	DG - VAR DIRECT EXPENSES	5,225,000	5,225,000	-	
	FF - INTEREST	50,659,669	45,828,100	4,831,569	A surplus is projected due to borrowings done later in the year than was originally anticipated.
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	58,884,799	(1,029,213)	Local Government Assistance is a percentage of total sales tax receipts excluding the residential energy tax. Since sales tax exclusive of the residential energy tax is projected to be higher than budgeted, this expense is also projected to be proportionately over budget.
	GG - PRINCIPAL	82,476,797	77,010,974	5,465,823	A surplus is projected due to borrowings done later in the year than was originally anticipated.
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	-	
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	276,383,322	14,223,624	A surplus is projected due to lower debt service expenses.
	HF - INTER-DEPARTMENTAL CHARGES	139,926,094	139,926,094	-	
	HH - INTERFD CHGS - INTERFUND CHARGES	14,764,624	45,314,593	(30,549,969)	The projected growth in the Interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.
	MM - MASS TRANSPORTATION	46,819,670	46,819,670	-	
	NA - NCIFA EXPENDITURES	1,400,000	1,400,000	-	
	OO - OTHER EXPENSE	292,648,082	279,470,442	13,177,640	A surplus is projected primarily due to not utilizing contingency reserve partially offset by higher Resident Tuition expense.
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	167,900,000	5,700,000	A surplus is projected due to a lower than anticipated growth rate in the number of children served by the Early Intervention program.
	SS - RECIPIENT GRANTS	61,750,000	67,970,000	(6,220,000)	A deficit is projected due to a higher than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.
	TT - PURCHASED SERVICES	50,541,207	58,406,207	(7,865,000)	A deficit is projected primarily due to a higher than anticipated : volume of daycare cases, daycare service rates and preventative type services.
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	62,705,000	(4,750,000)	A deficit is projected primarily due to the provision for increased emergency shelter payments.
	XX - MEDICAID	237,500,000	235,500,000	2,000,000	A surplus is projected as a result of an adjustment made in connection with the American Recovery Reinvestment Act reducing the county share of the formula for providing medicaid.
EXP Total		3,047,956,900	3,007,684,387	40,272,513	

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Variances - 2010 Adopted Budget vs. 3rd. Quarter 2010 Projection

Revenue	OBJECT AND NAME	2010 Adopted Budget	3rd. Qtr. 2010 Projection	Fav / (Unfav)	Explanations
	BA - INT PENALTY ON TAX	27,500,000	27,500,000	-	
	BC - PERMITS & LICENSES	12,110,347	9,947,902	(2,162,445)	A deficit is projected primarily due to a lower than anticipated number of home improvement license renewals and lower revenues from X-Ray facilities and hazardous materials permits.
	BD - FINES & FORFEITS	52,922,000	37,959,620	(14,962,380)	A deficit is projected primarily due to a delay in the implementation in the number of cameras under the Red Light Camera Program and a 5% decline in the issuance of Parking and Traffic violations year to date.
	BE - INVEST INCOME	8,114,950	2,129,199	(5,985,751)	Lower earnings due to lower than anticipated interest rates.
	BF - RENTS & RECOVERIES	34,031,821	37,593,293	3,561,472	A surplus is projected primarily due to the use of the tobacco fund reserves partially offset by lower than anticipated prior years' disencumbrances.
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	21,066,405	8,500,000	A surplus is projected primarily due to an anticipated reimbursement of tuition expense adjustment amounts paid by Nassau County on behalf of Nassau County residents attending the Fashion Institute of Technology.
	BH - DEPT REVENUES	101,012,150	95,083,366	(5,928,784)	A deficit is projected primarily due to lower attendance at County parks, lower reimbursement of Medicaid fees on Early Intervention expenses and the non-implementation of a website for Consumers Affairs included in the budget.
	BI - CAP BACKCHARGES	12,801,289	12,323,827	(477,462)	A deficit is projected due to a decrease in the number of personnel actively working on the new financial system.
	BJ - INTERDEPT REVENUES	139,926,094	139,926,094	-	
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	1,106,749	A surplus is projected due to receipts for prior year payments.
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	18,049,044	27,322	A surplus is projected due to a higher than budgeted receipt of bond revenues.
	BS - OTB PROFITS	1,000,000	-	(1,000,000)	A deficit is projected due to the Off Track Betting Corporation's anticipated net loss for 2010 resulting in no profits being distributed to Nassau County.
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	276,383,322	(14,223,624)	A deficit is projected due to lower debt service chargeback expenses.
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,244,821	88,380,575	4,135,754	The projected growth is due to the breakout of the Red Light Camera Fund and the allocation of the share of the RLC revenue to departments.
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	177,501,822	183,011,233	5,509,411	A surplus is projected primarily due to an increase in the number of Direct Assistance caseloads as well as a non-budgeted subsidy received from the Build America Bond Fund, partially offset by less reimbursement due to lower salary expenses.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	231,362,941	214,543,827	(16,819,114)	A deficit is projected primarily due to a State initiative assessing sales tax on cigarettes which never materialized as well as lower reimbursements in connection with lower spending on Preschool, Early Intervention and other reimbursable expenses.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	938,896,000	(2,355,715)	A deficit is projected due to the elimination of the Residential Energy tax partially offset by higher-than-anticipated growth.
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	61,831,308	-	
	TL - PROPERTY TAX	801,573,849	803,542,136	1,968,287	A surplus is projected due to restored taxes from prior years.
	TO - OTB 5% TAX	5,300,000	5,000,000	(300,000)	A deficit is projected primarily due to lower wagering volume.
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	27,275,995	(500,000)	A deficit is projected due to a lower collection of hotel room and entertainment tax.
REV Total		3,047,956,900	3,008,050,620	(39,906,280)	

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**FUND AND
DEPARTMENTAL DETAIL**

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MAJOR FUNDS					
E/R EXP	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
	AA - SALARIES, WAGES & FEES	857,342,140	607,266,037	813,562,873	43,779,267
	AB - FRINGE BENEFITS	389,250,608	309,345,378	398,613,077	(9,362,469)
	AC - WORKERS COMPENSATION	23,784,383	17,882,214	24,327,595	(543,212)
	BB - EQUIPMENT	2,692,133	829,570	1,915,848	776,285
	DD - GENERAL EXPENSES	31,257,036	21,285,890	28,746,573	2,510,463
	DE - CONTRACTUAL SERVICES	128,325,939	86,465,592	122,532,135	5,793,804
	DF - UTILITY COSTS	38,575,986	33,181,906	36,242,085	2,333,901
	DG - VAR DIRECT EXPENSES	5,225,000	5,000,000	5,225,000	-
	FF - INTEREST	50,659,669	30,464,289	45,828,100	4,831,569
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	15,024,877	58,884,799	(1,029,213)
	GG - PRINCIPAL	82,476,797	68,600,000	77,010,974	5,465,823
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	290,606,946	-	276,383,322	14,223,624
	HF - INTER-DEPARTMENTAL CHARGES	139,926,094	22,187,111	139,926,094	-
	HH - INTERFD CHGS - INTERFUND CHARGES	14,764,624	13,512,472	45,314,593	(30,549,969)
	MM - MASS TRANSPORTATION	46,819,670	43,923,722	46,819,670	-
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	292,648,082	83,056,492	279,470,442	13,177,640
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	155,731,785	167,900,000	5,700,000
	SS - RECIPIENT GRANTS	61,750,000	50,711,785	67,970,000	(6,220,000)
	TT - PURCHASED SERVICES	50,541,207	46,322,301	58,406,207	(7,865,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	54,638,838	62,705,000	(4,750,000)
	XX - MEDICAID	237,500,000	158,775,793	235,500,000	2,000,000
EXP Total		3,047,956,900	1,837,206,052	3,007,684,387	40,272,513
REV					
	AA - FUND BALANCE	-	65,383,236	-	-
	BA - INT PENALTY ON TAX	27,500,000	20,397,930	27,500,000	-
	BC - PERMITS & LICENSES	12,110,347	7,289,591	9,947,902	(2,162,445)
	BD - FINES & FORFEITS	52,922,000	24,812,787	37,959,620	(14,962,380)
	BE - INVEST INCOME	8,114,950	1,543,615	2,129,199	(5,985,751)
	BF - RENTS & RECOVERIES	34,031,821	22,340,100	37,593,293	3,561,472
	BG - REVENUE OFFSET TO EXPENSE	12,566,405	4,850,871	21,066,405	8,500,000
	BH - DEPT REVENUES	101,012,150	65,044,673	95,083,366	(5,928,784)
	BI - CAP BACKCHARGES	12,801,289	2,172,828	12,323,827	(477,462)
	BJ - INTERDEPT REVENUES	139,926,094	22,187,111	139,926,094	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	18,049,044	18,049,044	27,322
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	-	276,383,322	(14,223,624)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	84,244,821	18,008,405	88,380,575	4,135,754
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	177,501,822	42,724,285	183,011,233	5,509,411
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	231,362,941	71,529,525	214,543,827	(16,819,114)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	471,613,361	938,896,000	(2,355,715)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	41,894,401	61,831,308	-
	TL - PROPERTY TAX	801,573,849	803,542,136	803,542,136	1,968,287
	TO - OTB 5% TAX	5,300,000	2,914,664	5,000,000	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	27,775,995	19,283,199	27,275,995	(500,000)
REV Total		3,047,956,900	1,733,189,237	3,008,050,620	(39,906,280)
Surplus / (Deficit)			(0)	366,233	

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DEBT SERVICE FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	FF - INTEREST	50,659,669	30,464,289	45,828,100	4,831,569
	GG - PRINCIPAL	82,476,797	68,600,000	77,010,974	5,465,823
	OO - OTHER EXPENSE	194,179,211	3,177,334	189,679,211	4,500,000
EXP Total		327,315,677	102,241,623	312,518,285	14,797,392
REV					
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,021,722	18,049,044	18,049,044	27,322
	BV - DEBT SERVICE CHARGEBACK REVENUE	290,606,946	-	276,383,322	(14,223,624)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	18,687,009	3,097,581	16,485,558	(2,201,451)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	1,600,361	1,600,361	1,600,361
REV Total		327,315,677	22,746,986	312,518,285	(14,797,392)
Surplus / (Deficit)			-	-	

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FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	10,648,083	7,899,548	9,425,167	1,222,916
	AB - FRINGE BENEFITS	3,512,885	2,868,286	3,443,100	69,785
	BB - EQUIPMENT	34,380	1,399	20,847	13,533
	DD - GENERAL EXPENSES	191,253	36,594	73,550	117,703
	DE - CONTRACTUAL SERVICES	4,349,109	4,242,182	4,349,109	-
	HD - DEBT SERVICE CHARGEBACKS	435,513	-	430,145	5,368
	HF - INTER-DEPARTMENTAL CHARGES	2,447,046	515,919	2,447,046	-
EXP Total		21,618,269	15,563,929	20,188,964	1,429,305
REV					
	BE - INVEST INCOME	2,500	1,201	2,500	-
	BG - REVENUE OFFSET TO EXPENSE	27,788	-	27,788	-
	BH - DEPT REVENUES	5,897,186	4,534,397	5,897,186	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	100,000	-	100,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	78,349	190,000	-
	TL - PROPERTY TAX	15,400,795	15,400,795	15,400,795	-
REV Total		21,618,269	20,014,742	21,618,269	-
Surplus / (Deficit)		-	-	1,429,305	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	225,669,419	164,367,523	222,399,446	3,269,974
	AB - FRINGE BENEFITS	98,458,293	82,017,124	98,483,700	(25,407)
	AC - WORKERS COMPENSATION	5,538,927	4,371,051	5,828,070	(289,143)
	BB - EQUIPMENT	630,747	338,003	872,727	(241,980)
	DD - GENERAL EXPENSES	3,280,276	2,549,081	3,559,439	(279,163)
	DE - CONTRACTUAL SERVICES	1,279,630	718,661	1,139,860	139,770
	DF - UTILITY COSTS	1,625,327	873,168	1,400,327	225,000
	HD - DEBT SERVICE CHARGEBACKS	152,497	-	1,044,179	(891,682)
	HF - INTER-DEPARTMENTAL CHARGES	27,613,321	5,907,490	27,613,321	-
	OO - OTHER EXPENSE	525,407	228,219	525,407	-
EXP Total		364,773,844	261,370,320	362,866,476	1,907,369
REV					
	AA - FUND BALANCE	-	13,349,134	-	-
	BC - PERMITS & LICENSES	2,828,447	1,152,510	2,428,447	(400,000)
	BD - FINES & FORFEITS	1,750,000	479,525	1,050,000	(700,000)
	BE - INVEST INCOME	110,201	75,236	110,201	-
	BF - RENTS & RECOVERIES	350,000	113,385	200,075	(149,925)
	BG - REVENUE OFFSET TO EXPENSE	1,417,421	-	1,417,421	-
	BH - DEPT REVENUES	3,411,617	2,056,575	3,411,617	-
	BJ - INTERDEPT REVENUES	552,024	140,042	552,024	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	11,000,000	140	-	(11,000,000)
	TL - PROPERTY TAX	343,354,134	343,354,134	343,354,134	-
REV Total		364,773,844	360,720,681	352,523,919	(12,249,925)
Surplus / (Deficit)					(10,342,557)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



POLICE HEADQUARTERS FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	201,114,965	142,861,427	198,081,331	3,033,634
	AB - FRINGE BENEFITS	91,681,609	75,236,081	92,163,570	(481,961)
	AC - WORKERS COMPENSATION	2,920,149	2,091,892	2,791,189	128,960
	BB - EQUIPMENT	693,962	126,892	380,391	313,571
	DD - GENERAL EXPENSES	3,421,380	2,398,292	3,508,637	(87,257)
	DE - CONTRACTUAL SERVICES	7,422,221	5,733,329	7,422,221	-
	DF - UTILITY COSTS	2,533,440	1,890,420	2,533,440	-
	HD - DEBT SERVICE CHARGEBACKS	6,199,243	-	6,226,179	(26,936)
	HF - INTER-DEPARTMENTAL CHARGES	33,695,800	7,280,907	33,695,800	-
	OO - OTHER EXPENSE	250,000	68,238	250,000	-
EXP Total		349,932,769	237,687,479	347,052,758	2,880,011
REV					
	BC - PERMITS & LICENSES	900,000	251,235	300,000	(600,000)
	BE - INVEST INCOME	2,049	10,658	10,658	8,609
	BF - RENTS & RECOVERIES	400,000	384,196	200,046	(199,954)
	BG - REVENUE OFFSET TO EXPENSE	1,938,053	-	1,938,053	-
	BH - DEPT REVENUES	21,832,500	12,268,985	21,832,500	-
	BI - CAP BACKCHARGES	1,691,829	-	1,691,829	-
	BJ - INTERDEPT REVENUES	12,677,538	917,012	12,677,538	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	206,903	356,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	3,664,463	(20,194)	3,664,463	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,589,000	(309,170)	2,200,000	(389,000)
	TL - PROPERTY TAX	279,980,342	279,980,342	279,980,342	-
	TX - SPECIAL TAXES - SPECIAL TAXES	23,900,995	16,131,080	23,900,995	-
REV Total		349,932,769	309,821,046	348,752,424	(1,180,345)
Surplus / (Deficit)			-	1,699,666	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



RED LIGHT CAMERA FUND

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	14,000,000	(14,000,000)
EXP Total		-	-	14,000,000	(14,000,000)
REV					
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	14,000,000	14,000,000
REV Total		-	-	14,000,000	14,000,000
Surplus / (Deficit)				-	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	419,909,673	292,137,538	383,656,929	36,252,744
	AB - FRINGE BENEFITS	195,597,821	149,223,887	204,522,707	(8,924,886)
	AC - WORKERS COMPENSATION	15,325,307	11,419,270	15,708,336	(383,029)
	BB - EQUIPMENT	1,333,044	363,275	641,883	691,161
	DD - GENERAL EXPENSES	24,364,127	16,301,923	21,604,947	2,759,180
	DE - CONTRACTUAL SERVICES	115,274,979	75,771,420	109,620,945	5,654,034
	DF - UTILITY COSTS	34,417,219	30,418,318	32,308,318	2,108,901
	DG - VAR DIRECT EXPENSES	5,225,000	5,000,000	5,225,000	-
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	15,024,877	58,884,799	(1,029,213)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	283,819,693	-	268,682,819	15,136,874
	HF - INTER-DEPARTMENTAL CHARGES	76,169,927	8,482,795	76,169,927	-
	HH - INTERFD CHGS - INTERFUND CHARGES	14,764,624	13,512,472	31,314,593	(16,549,969)
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	97,693,464	79,582,701	89,015,824	8,677,640
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	155,731,785	167,900,000	5,700,000
	SS - RECIPIENT GRANTS	61,750,000	50,711,785	67,970,000	(6,220,000)
	TT - PURCHASED SERVICES	50,541,207	46,322,301	58,406,207	(7,865,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	54,638,838	62,705,000	(4,750,000)
	XX - MEDICAID	237,500,000	158,775,793	235,500,000	2,000,000
	MM - MASS TRANSPORTATION	46,819,670	43,923,722	46,819,670	-
EXP Total		1,984,316,341	1,220,342,700	1,951,057,904	33,258,437
REV					
	AA - FUND BALANCE	-	52,034,102	-	-
	BA - INT PENALTY ON TAX	27,500,000	20,397,930	27,500,000	-
	BC - PERMITS & LICENSES	8,381,900	5,885,846	7,219,455	(1,162,445)
	BD - FINES & FORFEITS	51,172,000	24,333,262	36,909,620	(14,262,380)
	BE - INVEST INCOME	8,000,200	1,456,520	2,005,840	(5,994,360)
	BF - RENTS & RECOVERIES	33,281,821	21,842,520	37,193,172	3,911,351
	BG - REVENUE OFFSET TO EXPENSE	9,183,143	4,850,871	17,683,143	8,500,000
	BH - DEPT REVENUES	69,870,847	46,184,716	63,942,063	(5,928,784)
	BI - CAP BACKCHARGES	11,109,460	2,172,828	10,631,998	(477,462)
	BJ - INTERDEPT REVENUES	126,696,532	21,130,057	126,696,532	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	54,101,812	14,703,780	57,439,017	3,337,205
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	173,837,359	41,144,119	177,746,409	3,909,050
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	228,583,941	71,760,346	212,153,827	(16,430,114)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	471,613,361	938,896,000	(2,355,715)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	41,894,401	61,831,308	-
	TL - PROPERTY TAX	162,838,578	164,806,865	164,806,865	1,968,287
	TO - OTB 5% TAX	5,300,000	2,914,664	5,000,000	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	3,152,119	3,375,000	(500,000)
REV Total		1,984,316,341	1,019,885,782	1,958,637,723	(25,678,618)
Surplus / (Deficit)		-		7,579,819	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



AC - DEPARTMENT OF INVESTIGATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	141,120	89,528	-	141,120
	BB - EQUIPMENT	4,040	-	-	4,040
	DD - GENERAL EXPENSES	4,696	2,515	2,704	1,992
	DE - CONTRACTUAL SERVICES	29,400	(209)	4,400	25,000
EXP Total		179,256	91,834	7,104	172,152

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	3,718,277	2,405,049	3,111,848	606,429
	DD - GENERAL EXPENSES	108,400	80,000	93,817	14,583
	DE - CONTRACTUAL SERVICES	1,479,000	894,500	1,129,000	350,000
EXP Total		5,305,677	3,379,549	4,334,665	971,012
REV					
	BI - CAP BACKCHARGES	79,113	11,687	79,113	-
REV Total		79,113	11,687	79,113	-
Surplus / (Deficit)		(5,226,564)		(4,255,552)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	13,546,152	9,322,317	12,465,279	1,080,873
	BB - EQUIPMENT	5,000	-	5,000	-
	DD - GENERAL EXPENSES	681,383	264,458	517,392	163,991
	DE - CONTRACTUAL SERVICES	195,000	116,892	195,000	-
EXP Total		14,427,535	9,703,667	13,182,671	1,244,864
REV	BH - DEPT REVENUES	150,000	76,545	150,000	-
	BI - CAP BACKCHARGES	52,690	12,771	52,690	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	490,000	428,750	428,750	(61,250)
REV Total		692,690	518,066	631,440	(61,250)
Surplus / (Deficit)			(13,734,845)	(12,551,231)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	12,462,567	7,644,110	9,761,254	2,701,313
	BB - EQUIPMENT	16,920	612	1,602	15,318
	DD - GENERAL EXPENSES	742,279	565,097	742,279	-
	DE - CONTRACTUAL SERVICES	2,135,917	1,253,850	3,285,917	(1,150,000)
EXP Total		15,357,683	9,463,669	13,791,052	1,566,631
REV					
	BD - FINES & FORFEITS	90,000	175,637	235,000	145,000
	BF - RENTS & RECOVERIES	750,000	803,560	977,000	227,000
	BH - DEPT REVENUES	185,000	127,709	340,000	155,000
	BJ - INTERDEPT REVENUES	2,613,416	660,725	2,613,416	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	112,398	300,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	28,951	75,000	-
REV Total		4,013,416	1,908,980	4,540,416	527,000
Surplus / (Deficit)		(11,344,267)		(9,250,636)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	5,912,551	4,126,283	5,227,973	684,578
	DD - GENERAL EXPENSES	604,388	250,839	433,102	171,286
	DE - CONTRACTUAL SERVICES	12,028,158	9,281,797	11,474,433	553,725
	HF - INTER-DEPARTMENTAL CHARGES	2,133,568	270,896	2,133,568	-
EXP Total		20,678,665	13,929,816	19,269,076	1,409,589
REV					
	BF - RENTS & RECOVERIES	55,357	430,767	6,947	(48,410)
	BH - DEPT REVENUES	275,250	80	190,080	(85,170)
	BJ - INTERDEPT REVENUES	883,579	355,066	883,579	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	394,000	-	4,087,674	3,693,674
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,779,206	2,641,654	7,379,206	(400,000)
REV Total		9,387,392	3,427,567	12,547,486	3,160,094
Surplus / (Deficit)		(11,291,273)		(6,721,590)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	3,126,794	1,903,305	2,454,811	671,983
	AC - WORKERS COMPENSATION	9,912,222	6,792,646	9,539,503	372,719
	BB - EQUIPMENT	8,400	3,000	8,400	-
	DD - GENERAL EXPENSES	44,270	41,360	42,827	1,443
	DE - CONTRACTUAL SERVICES	1,590,932	1,356,850	1,590,932	-
	OO - OTHER EXPENSE	525,000	525,000	525,000	-
EXP Total		15,207,618	10,622,161	14,161,473	1,046,145
REV	BF - RENTS & RECOVERIES	900,000	1,444,765	1,500,000	600,000
	BI - CAP BACKCHARGES	25,513	15,509	25,513	-
	BJ - INTERDEPT REVENUES	552,731	-	552,731	-
REV Total		1,478,244	1,460,274	2,078,244	600,000
Surplus / (Deficit)			(13,729,374)	(12,083,229)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	2,418,999	1,381,612	1,916,255	502,744
	BB - EQUIPMENT	3,487	2,013	2,521	966
	DD - GENERAL EXPENSES	20,199	7,528	13,729	6,470
	HF - INTER-DEPARTMENTAL CHARGES	701,707	-	701,707	-
EXP Total		3,144,392	1,391,153	2,634,212	510,180
REV	BC - PERMITS & LICENSES	3,810,000	2,385,672	2,778,590	(1,031,410)
	BD - FINES & FORFEITS	950,000	324,690	550,000	(400,000)
	BH - DEPT REVENUES	510,200	115	200	(510,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,900	45,215	69,557	23,657
REV Total		5,316,100	2,755,691	3,398,347	(1,917,753)
Surplus / (Deficit)		2,171,708		764,135	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CC - NC SHERIFF/CORRECTIONAL CENTER

E/R EXP	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
	AA - SALARIES, WAGES & FEES	124,914,066	91,770,299	121,370,664	3,543,402
	AB - FRINGE BENEFITS	-	(722)	-	-
	AC - WORKERS COMPENSATION	3,850,107	3,333,429	4,444,572	(594,465)
	BB - EQUIPMENT	16,632	11,544	15,707	925
	DD - GENERAL EXPENSES	3,549,536	2,383,966	3,223,415	326,121
	DE - CONTRACTUAL SERVICES	23,562,957	8,891,481	25,562,957	(2,000,000)
	DF - UTILITY COSTS	535,000	312,494	535,000	-
	HF - INTER-DEPARTMENTAL CHARGES	8,845,585	-	8,845,585	-
EXP Total		165,273,883	106,702,490	163,997,900	1,275,983
REV					
	BD - FINES & FORFEITS	30,000	8,350	30,000	-
	BF - RENTS & RECOVERIES	893,000	10,604	893,000	-
	BG - REVENUE OFFSET TO EXPENSE	500,000	250,000	500,000	-
	BH - DEPT REVENUES	2,725,000	1,816,104	2,725,000	-
	BJ - INTERDEPT REVENUES	290,000	122,765	290,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,671,675	6,339,629	14,671,675	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,000	201,209	433,000	-
REV Total		19,542,675	8,748,662	19,542,675	-
Surplus / (Deficit)		(145,731,208)		(144,455,225)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	3,683,907	1,624,574	1,727,367	1,956,540
	DD - GENERAL EXPENSES	32,400	38,479	32,400	-
	DE - CONTRACTUAL SERVICES	100,361	100,000	100,361	-
EXP Total		3,816,668	1,763,053	1,860,128	1,956,540

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	2,617,508	1,988,048	2,456,064	161,444
	BB - EQUIPMENT	1,350	-	1,000	350
	DD - GENERAL EXPENSES	1,770,506	1,558,417	2,030,506	(260,000)
	DE - CONTRACTUAL SERVICES	3,000	-	3,000	-
	HF - INTER-DEPARTMENTAL CHARGES	816,560	-	816,560	-
EXP Total		5,208,924	3,546,464	5,307,130	(98,206)
REV					
	BF - RENTS & RECOVERIES	-	6,510	-	-
	BJ - INTERDEPT REVENUES	1,390,989	8,109	1,390,989	-
REV Total		1,390,989	14,619	1,390,989	-
Surplus / (Deficit)		(3,817,935)		(3,916,141)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CL - COUNTY CLERK

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	6,164,787	4,101,226	5,560,891	603,896
	BB - EQUIPMENT	154,000	41,343	98,149	55,851
	DD - GENERAL EXPENSES	371,750	119,701	344,398	27,352
	DE - CONTRACTUAL SERVICES	325,000	126,389	325,000	-
EXP Total		7,015,537	4,388,659	6,328,438	687,099
REV	BD - FINES & FORFEITS	200,000	159,509	200,000	-
	BH - DEPT REVENUES	15,661,600	9,661,635	15,661,600	-
REV Total		15,861,600	9,821,144	15,861,600	-
Surplus / (Deficit)		8,846,063		9,533,162	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	7,321,450	4,773,476	5,963,114	1,358,336
	BB - EQUIPMENT	100,000	(471)	50,000	50,000
	DD - GENERAL EXPENSES	150,000	67,476	150,000	-
	DE - CONTRACTUAL SERVICES	564,000	3,600	481,447	82,553
EXP Total		8,135,450	4,844,081	6,644,561	1,490,889
REV					
	BF - RENTS & RECOVERIES	500,000	-	250,000	(250,000)
	BH - DEPT REVENUES	16,300	12,785	16,300	-
	BI - CAP BACKCHARGES	-	15,889	-	-
REV Total		516,300	28,674	266,300	(250,000)
Surplus / (Deficit)		(7,619,150)		(6,378,261)	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	4,848,678	3,419,166	4,379,470	469,208
	BB - EQUIPMENT	4,000	-	-	4,000
	DD - GENERAL EXPENSES	238,161	198,829	238,161	-
	DE - CONTRACTUAL SERVICES	21,000	-	21,000	-
	HH - INTERFD CHGS - INTERFUND CHARGES	50,000	-	50,000	-
EXP Total		5,161,839	3,617,994	4,688,631	473,208
REV					
	BF - RENTS & RECOVERIES	-	2,528	-	-
	BH - DEPT REVENUES	280,550	322,407	350,000	69,450
REV Total		280,550	324,936	350,000	69,450
Surplus / (Deficit)		(4,881,289)		(4,338,631)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



CT - COURTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AB - FRINGE BENEFITS	1,925,236	1,263,987	1,909,213	16,023
	EXP Total	1,925,236	1,263,987	1,909,213	16,023
REV					
	BG - REVENUE OFFSET TO EXPENSE	103,667	-	103,667	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,805,192	971,014	1,805,192	-
	REV Total	1,908,859	971,014	1,908,859	-
	Surplus / (Deficit)	(16,377)		(354)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	29,452,783	21,182,067	27,587,829	1,864,954
	BB - EQUIPMENT	30,500	2,300	20,500	10,000
	DD - GENERAL EXPENSES	807,347	689,138	753,969	53,378
	DE - CONTRACTUAL SERVICES	1,069,040	883,056	1,069,040	-
	HF - INTER-DEPARTMENTAL CHARGES	3,676,393	-	3,676,393	-
EXP Total		35,036,063	22,756,561	33,107,731	1,928,332
REV					
	BE - INVEST INCOME	200	-	200	-
	BF - RENTS & RECOVERIES	30,000	152,634	-	(30,000)
	BH - DEPT REVENUES	25,000	24,871	25,000	-
	BJ - INTERDEPT REVENUES	546,322	-	546,322	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	2,013,749	418,324	2,013,749	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	233,806	-	233,806	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	51,262	10,968	51,262	-
REV Total		2,900,339	606,797	2,870,339	(30,000)
Surplus / (Deficit)		(32,135,724)		(30,237,392)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DS - DEBT SERVICE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	HD - DEBT SERVICE CHARGEBACKS	283,819,693	-	268,682,819	15,136,874
EXP Total		283,819,693	-	268,682,819	15,136,874

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	11,660,157	6,971,584	11,592,253	67,904
	BB - EQUIPMENT	64,985	20,653	58,184	6,801
	DD - GENERAL EXPENSES	823,970	376,577	794,605	29,365
	DE - CONTRACTUAL SERVICES	549,000	(26,587)	399,000	150,000
EXP Total		13,098,112	7,342,227	12,844,042	254,070
REV					
	BF - RENTS & RECOVERIES	120,000	90,600	120,000	-
	BH - DEPT REVENUES	35,000	45,230	45,230	10,230
REV Total		155,000	135,830	165,230	10,230
Surplus / (Deficit)			(12,943,112)	(12,678,812)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	530,587	288,525	438,889	91,698
	BB - EQUIPMENT	18,768	-	-	18,768
	DD - GENERAL EXPENSES	20,000	9,500	20,000	-
	DE - CONTRACTUAL SERVICES	-	(714)	(714)	714
	HF - INTER-DEPARTMENTAL CHARGES	105,018	25,431	105,018	-
EXP Total		674,373	322,742	563,193	111,180
REV					
	BF - RENTS & RECOVERIES	-	2,142	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	185,188	-	58,000	(127,188)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	420,000	-	420,000	-
REV Total		605,188	2,142	478,000	(127,188)
Surplus / (Deficit)		(69,185)		(85,193)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	-	(569)	(569)	569
	AB - FRINGE BENEFITS	169,952,962	137,652,514	178,457,871	(8,504,909)
EXP Total		169,952,962	137,651,945	178,457,302	(8,504,340)
REV					
	BF - RENTS & RECOVERIES	-	17,353	17,353	17,353
	BG - REVENUE OFFSET TO EXPENSE	2,528,014	-	2,528,014	-
	BH - DEPT REVENUES	-	14,879	14,879	14,879
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	13,000,000	-	-	(13,000,000)
REV Total		15,528,014	32,232	2,560,246	(12,967,768)
Surplus / (Deficit)		(154,424,948)		(175,897,056)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	16,836,835	11,935,686	15,042,437	1,794,398
	BB - EQUIPMENT	17,570	-	10,086	7,484
	DD - GENERAL EXPENSES	1,792,099	1,333,636	1,621,745	170,354
	DE - CONTRACTUAL SERVICES	1,699,532	733,382	884,632	814,900
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,642,424	845,983	6,642,424	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	173,600,000	155,731,785	167,900,000	5,700,000
EXP Total		205,588,460	175,580,472	197,101,324	8,487,136
REV					
	BC - PERMITS & LICENSES	4,286,900	3,128,389	4,069,080	(217,820)
	BD - FINES & FORFEITS	230,000	169,549	230,000	-
	BF - RENTS & RECOVERIES	300,000	4,121,352	340,000	40,000
	BH - DEPT REVENUES	11,217,400	6,180,784	8,272,179	(2,945,221)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	102,059	26,408	102,059	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	102,564,695	19,611,547	97,564,695	(5,000,000)
REV Total		118,701,054	33,238,030	110,578,013	(8,123,041)
Surplus / (Deficit)		(86,887,406)		(86,523,311)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	709,729	287,933	363,800	345,929
	BB - EQUIPMENT	1,000	-	-	1,000
	DD - GENERAL EXPENSES	109,909	9,947	11,701	98,208
	DE - CONTRACTUAL SERVICES	1,000,000	1,000,000	1,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	727,372	541,227	727,372	-
EXP Total		2,548,010	1,839,107	2,102,873	445,137
REV					
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	483,602	-	483,602	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,000,000	-	1,000,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	23,729	23,779	23,729	-
REV Total		1,507,331	23,779	1,507,331	-
Surplus / (Deficit)		(1,040,679)		(595,542)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



HP - CE - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	267,792	194,867	181,290	86,502
	BB - EQUIPMENT	3,360	-	199	3,161
	DD - GENERAL EXPENSES	26,235	2,566	16,174	10,061
	HF - INTER-DEPARTMENTAL CHARGES	316,372	51,747	316,372	-
EXP Total		613,759	249,180	514,035	99,724
REV					
	BD - FINES & FORFEITS	50,000	25,269	50,000	-
	BJ - INTERDEPT REVENUES	501,383	-	501,383	-
REV Total		551,383	25,269	551,383	-
Surplus / (Deficit)		(62,376)		37,348	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	700,456	444,394	652,185	48,271
	DD - GENERAL EXPENSES	15,670	3,910	6,314	9,356
	DE - CONTRACTUAL SERVICES	15,000	5,124	15,000	-
EXP Total		731,126	453,428	673,499	57,627
REV	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	50,000	-	50,000	-
REV Total		50,000	-	50,000	-
Surplus / (Deficit)		(681,126)		(623,499)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	11,316,448	7,774,418	9,999,182	1,317,266
	BB - EQUIPMENT	22,250	-	-	22,250
	DD - GENERAL EXPENSES	477,150	212,951	261,129	216,021
	DE - CONTRACTUAL SERVICES	9,473,706	4,923,116	9,273,706	200,000
	DF - UTILITY COSTS	5,043,820	3,409,422	4,959,820	84,000
	HF - INTER-DEPARTMENTAL CHARGES	1,042,252	-	1,042,252	-
EXP Total		27,375,626	16,319,908	25,536,089	1,839,537
REV					
	BF - RENTS & RECOVERIES	-	83,885	-	-
	BH - DEPT REVENUES	27,000	2,366	27,000	-
	BI - CAP BACKCHARGES	3,101,990	594,198	3,101,990	-
	BJ - INTERDEPT REVENUES	8,428,706	1,997,112	8,428,706	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	424,837	-	424,837	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	366,420	207,761	366,420	-
REV Total		12,348,953	2,885,323	12,348,953	-
Surplus / (Deficit)		(15,026,673)		(13,187,136)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	6,398,110	4,059,385	5,552,047	846,064
	BB - EQUIPMENT	31,580	6,005	31,580	-
	DD - GENERAL EXPENSES	1,574,957	1,739,390	1,874,957	(300,000)
	DE - CONTRACTUAL SERVICES	983,453	905,000	918,453	65,000
EXP Total		8,988,100	6,709,780	8,377,036	611,064
REV					
	BF - RENTS & RECOVERIES	-	323,266	-	-
REV Total		-	323,266	-	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	444,817	264,637	337,993	106,824
	DD - GENERAL EXPENSES	8,106	1,680	8,106	-
	DE - CONTRACTUAL SERVICES	503,294	147,515	503,294	-
EXP Total		956,217	413,832	849,393	106,824

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	496,059	318,291	448,251	47,809
	BB - EQUIPMENT	600	-	-	600
	DD - GENERAL EXPENSES	21,900	6,340	12,923	8,977
	DE - CONTRACTUAL SERVICES	62,500	573	42,500	20,000
EXP Total		581,059	325,204	503,674	77,386
REV					
	BF - RENTS & RECOVERIES	-	8,660	-	-
REV Total		-	8,660	-	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	4,915,216	3,886,617	4,893,763	21,453
	BB - EQUIPMENT	17,320	1,908	6,712	10,608
	DD - GENERAL EXPENSES	385,270	292,867	385,270	-
	DE - CONTRACTUAL SERVICES	58,805	57,145	58,805	-
	HF - INTER-DEPARTMENTAL CHARGES	4,982,367	(42,707)	4,982,367	-
EXP Total		10,358,978	4,195,830	10,326,917	32,061
REV	BF - RENTS & RECOVERIES	-	55,116	49,011	49,011
	BH - DEPT REVENUES	20,000	15,770	20,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,295,000	1,001,216	2,295,000	-
REV Total		2,315,000	1,072,103	2,364,011	49,011
Surplus / (Deficit)		(8,043,978)		(7,962,906)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	(378,141)	-	-	(378,141)
	AB - FRINGE BENEFITS	23,719,623	10,308,108	24,155,623	(436,000)
	GA - LOCAL GOVT ASST PROGRAM	57,855,586	15,024,877	58,884,799	(1,029,213)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	-
	HF - INTER-DEPARTMENTAL CHARGES	6,842,331	887,798	6,842,331	-
	HH - INTERFD CHGS - INTERFUND CHARGES	14,714,624	13,512,472	17,264,593	(2,549,969)
	NA - NCIFA EXPENDITURES	1,400,000	-	1,400,000	-
	OO - OTHER EXPENSE	32,559,619	16,176,114	24,481,979	8,077,640
EXP Total		149,713,642	68,909,369	146,029,325	3,684,317
REV					
	AA - FUND BALANCE	-	52,034,102	-	-
	BE - INVEST INCOME	-	5,640	5,640	5,640
	BF - RENTS & RECOVERIES	50,000	11,421	5,020,000	4,970,000
	BG - REVENUE OFFSET TO EXPENSE	6,051,462	4,600,871	14,551,462	8,500,000
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	14,714,624	14,001,338	17,264,593	2,549,969
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	136,600	147,980	147,980	11,380
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,656,084	2,320,984	2,509,187	(146,897)
REV Total		23,608,770	73,122,337	39,498,862	15,890,092
Surplus / (Deficit)		(126,104,872)		(106,530,463)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	493,697	353,786	491,373	2,324
	DD - GENERAL EXPENSES	7,690	1,592	3,390	4,300
	DE - CONTRACTUAL SERVICES	13,642	1,250	13,642	-
EXP Total		515,029	356,628	508,405	6,624
REV					
	BH - DEPT REVENUES	400,000	376,013	400,000	-
REV Total		400,000	376,013	400,000	-
Surplus / (Deficit)		(115,029)		(108,405)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PB - PROBATION

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	17,569,406	12,463,691	14,850,809	2,718,597
	BB - EQUIPMENT	17,712	15,877	17,712	-
	DD - GENERAL EXPENSES	195,444	120,426	130,996	64,448
	DE - CONTRACTUAL SERVICES	394,500	193,121	394,500	-
	HF - INTER-DEPARTMENTAL CHARGES	1,000	-	1,000	-
EXP Total		18,178,062	12,793,115	15,395,017	2,783,045
REV					
	BF - RENTS & RECOVERIES	-	286,514	-	-
	BH - DEPT REVENUES	1,700,000	1,421,963	1,700,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	188,000	-	188,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	12,827	12,827	12,827
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,171,000	1,663,841	3,239,636	68,636
REV Total		5,059,000	3,385,145	5,140,463	81,463
Surplus / (Deficit)		(13,119,062)		(10,254,554)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	1,015,084	503,420	696,746	318,338
	DD - GENERAL EXPENSES	26,280	13,862	14,210	12,070
	DE - CONTRACTUAL SERVICES	60,000	0	30,000	30,000
EXP Total		1,101,364	517,282	740,956	360,408
REV					
	BF - RENTS & RECOVERIES	-	308	-	-
	BI - CAP BACKCHARGES	495,744	-	95,744	(400,000)
REV Total		495,744	308	95,744	(400,000)
Surplus / (Deficit)		(605,620)		(645,212)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	13,681,652	10,546,444	13,141,339	540,313
	BB - EQUIPMENT	190,500	122,989	190,500	-
	DD - GENERAL EXPENSES	631,650	608,222	631,650	-
	DE - CONTRACTUAL SERVICES	2,960,600	1,855,936	2,960,600	-
EXP Total		17,464,402	13,133,591	16,924,089	540,313
REV					
	BF - RENTS & RECOVERIES	1,268,592	789,813	1,131,917	(136,675)
	BH - DEPT REVENUES	20,858,709	14,603,937	18,025,083	(2,833,626)
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	1,489,505	675,000	-
REV Total		22,802,301	16,883,254	19,832,000	(2,970,301)
Surplus / (Deficit)		5,337,899		2,907,911	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PL - PLANNING

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	1,865,026	1,174,683	1,705,802	159,224
	DD - GENERAL EXPENSES	49,875	18,887	20,307	29,568
	DE - CONTRACTUAL SERVICES	75,150	26,891	75,150	-
	DG - VAR DIRECT EXPENSES	225,000	-	225,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,286,001	-	1,286,001	-
	MM - MASS TRANSPORTATION	46,819,670	43,923,722	46,819,670	-
	OO - OTHER EXPENSE	75,000	-	75,000	-
EXP Total		50,395,722	45,144,183	50,206,930	188,792
REV	BD - FINES & FORFEITS	10,000	-	-	(10,000)
	BF - RENTS & RECOVERIES	-	28,715	-	-
	BH - DEPT REVENUES	1,386,750	82,103	810,000	(576,750)
	BI - CAP BACKCHARGES	237,297	-	237,297	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	291,000	217,831	250,000	(41,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	(14,417)	25,000	-
REV Total		1,950,047	314,232	1,322,297	(627,750)
Surplus / (Defficit)		(48,445,675)		(48,884,633)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	2,503,923	921,442	1,215,688	1,288,235
	DD - GENERAL EXPENSES	19,656	15,653	19,709	(53)
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	-
	HF - INTER-DEPARTMENTAL CHARGES	301,715	-	301,715	-
EXP Total		2,826,794	938,589	1,538,612	1,288,182
REV					
	BF - RENTS & RECOVERIES	150,000	11,773	20,000	(130,000)
	BH - DEPT REVENUES	20,500	48,759	58,009	37,509
	BI - CAP BACKCHARGES	-	30,730	-	-
	BJ - INTERDEPT REVENUES	547,566	-	547,566	-
REV Total		718,066	91,261	625,575	(92,491)
Surplus / (Deficit)		(2,108,728)		(913,037)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	43,406,218	29,282,975	38,289,314	5,116,904
	AC - WORKERS COMPENSATION	1,562,978	1,293,195	1,724,261	(161,283)
	BB - EQUIPMENT	483,930	122,032	79,353	404,577
	DD - GENERAL EXPENSES	7,013,816	3,984,229	5,341,111	1,672,705
	DE - CONTRACTUAL SERVICES	7,393,863	5,779,025	6,473,509	920,354
	DF - UTILITY COSTS	28,837,999	26,696,055	26,813,098	2,024,901
	HF - INTER-DEPARTMENTAL CHARGES	11,054,279	-	11,054,279	-
EXP Total		99,753,083	67,157,510	89,774,925	9,978,158
REV					
	BC - PERMITS & LICENSES	285,000	371,785	371,785	86,785
	BF - RENTS & RECOVERIES	72,000	255,349	-	(72,000)
	BH - DEPT REVENUES	920,000	413,230	920,000	-
	BI - CAP BACKCHARGES	4,535,883	1,488,278	4,535,883	-
	BJ - INTERDEPT REVENUES	23,200,086	4,236,502	23,200,086	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	39,879	3,630,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	80,029	80,029	25,029
REV Total		32,697,969	6,885,052	32,737,783	39,814
Surplus / (Deficit)		(67,055,114)		(57,037,142)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	824,317	401,472	641,293	183,024
	DD - GENERAL EXPENSES	108,224	20,243	65,786	42,438
	DE - CONTRACTUAL SERVICES	106,232	75,000	106,232	-
	OO - OTHER EXPENSE	14,533,845	12,928,091	13,933,845	600,000
EXP Total		15,572,618	13,424,806	14,747,156	825,462
REV					
	BF - RENTS & RECOVERIES	9,192,872	8,374,118	9,626,859	433,987
	BH - DEPT REVENUES	164,864	86,990	164,864	-
	BJ - INTERDEPT REVENUES	11,274,156	2,134,421	11,274,156	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,350	-	720,350	-
REV Total		21,352,242	10,595,529	21,786,229	433,987
Surplus / (Deficit)		5,779,624		7,039,073	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	957,850	593,624	847,536	110,314
	BB - EQUIPMENT	40,000	618	1,000	39,000
	DD - GENERAL EXPENSES	190,500	139,203	159,791	30,709
	DE - CONTRACTUAL SERVICES	130,000	82,351	130,000	-
	HF - INTER-DEPARTMENTAL CHARGES	75,085	-	75,085	-
EXP Total		1,393,435	815,796	1,213,412	180,023
REV	BJ - INTERDEPT REVENUES	626,550	94,837	626,550	-
REV Total		626,550	94,837	626,550	-
Surplus / (Deficit)		(766,885)		(586,862)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



RS - RESERVES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
REV					
	BF - RENTS & RECOVERIES	19,000,000	95,013	17,000,000	(2,000,000)
REV Total		19,000,000	95,013	17,000,000	(2,000,000)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
REV	BD - FINES & FORFEITS	2,850,000	1,353,118	2,850,000	-
	BH - DEPT REVENUES	620,000	1,406,669	1,406,669	786,669
	BI - CAP BACKCHARGES	2,500,000	-	2,500,000	-
	BJ - INTERDEPT REVENUES	73,501,105	11,260,294	73,501,105	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	6,500,725	7,607,474	7,607,474	1,106,749
	BS - OTB PROFITS	1,000,000	-	-	(1,000,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	17,866,327	-	17,866,327	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	16,000,000	-	-	(16,000,000)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	941,251,715	471,613,361	938,896,000	(2,355,715)
	TB - PART COUNTY - SALES TAX PART COUNTY	61,831,308	41,894,401	61,831,308	-
	TL - PROPERTY TAX	162,838,578	164,806,865	164,806,865	1,968,287
	TO - OTB 5% TAX	5,300,000	2,914,664	5,000,000	(300,000)
REV Total		1,292,059,758	702,856,846	1,276,265,748	(15,794,010)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



SA - CE - COORD AGENCY FOR SPANISH AMERICANS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	457,659	187,996	227,015	230,644
	DD - GENERAL EXPENSES	4,892	1,712	4,892	-
	DE - CONTRACTUAL SERVICES	30,600	650	10,600	20,000
EXP Total		493,151	190,358	242,507	250,644
REV					
	BH - DEPT REVENUES	15,000	12,259	15,000	-
REV Total		15,000	12,259	15,000	-
Surplus / (Deficit)		(478,151)		(227,507)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	2,221,141	1,701,666	2,062,715	158,426
	DD - GENERAL EXPENSES	38,094	12,332	22,603	15,491
	DE - CONTRACTUAL SERVICES	15,681,803	14,442,756	15,784,534	(102,731)
	HF - INTER-DEPARTMENTAL CHARGES	1,381,875	371,089	1,381,875	-
EXP Total		19,322,913	16,527,843	19,251,727	71,186
REV					
	BF - RENTS & RECOVERIES	-	1,440,702	-	-
	BH - DEPT REVENUES	16,724	13,376	16,724	-
	BJ - INTERDEPT REVENUES	516,354	260,226	516,354	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	38,076	-	4,910,522	4,872,446
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,338,460	262,896	5,554,754	216,294
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	7,156,323	1,844,872	6,856,323	(300,000)
REV Total		13,065,937	3,822,072	17,854,677	4,788,740
Surplus / (Deficit)		(6,256,976)		(1,397,050)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP	AA - SALARIES, WAGES & FEES	52,358,518	37,197,416	49,709,771	2,648,747
	BB - EQUIPMENT	50,300	9,288	36,630	13,670
	DD - GENERAL EXPENSES	1,127,700	701,232	1,086,783	40,917
	DE - CONTRACTUAL SERVICES	13,580,300	11,054,533	12,766,325	813,975
	DF - UTILITY COSTS	400	346	400	-
	HF - INTER-DEPARTMENTAL CHARGES	23,538,929	5,388,875	23,538,929	-
	SS - RECIPIENT GRANTS	61,750,000	50,711,785	67,970,000	(6,220,000)
	TT - PURCHASED SERVICES	50,541,207	46,322,301	58,406,207	(7,865,000)
	WW - EMERGENCY VENDOR PAYMENTS	57,955,000	54,638,838	62,705,000	(4,750,000)
	XX - MEDICAID	237,500,000	158,775,793	235,500,000	2,000,000
EXP Total		498,402,354	364,800,409	511,720,045	(13,317,691)
REV	BF - RENTS & RECOVERIES	-	1,738,297	72,501	72,501
	BH - DEPT REVENUES	11,890,000	9,007,922	11,940,000	50,000
	BJ - INTERDEPT REVENUES	110,000	-	110,000	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	151,711,818	34,282,806	155,380,367	3,668,549
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	82,248,066	40,678,556	87,608,777	5,360,711
REV Total		245,959,884	85,707,581	255,111,645	9,151,761
Surplus / (Deficit)		(252,442,470)		(256,608,400)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	4,165,971	1,912,717	2,324,700	1,841,271
	BB - EQUIPMENT	9,650	2,962	5,186	4,464
	DD - GENERAL EXPENSES	250,000	215,049	239,212	10,788
	DE - CONTRACTUAL SERVICES	54,490	10,858	39,490	15,000
	OO - OTHER EXPENSE	50,000,000	49,953,496	50,000,000	-
EXP Total		54,480,111	52,095,081	52,608,588	1,871,523
REV					
	BA - INT PENALTY ON TAX	27,500,000	20,397,930	27,500,000	-
	BD - FINES & FORFEITS	12,000	14,620	14,620	2,620
	BE - INVEST INCOME	8,000,000	1,450,880	2,000,000	(6,000,000)
	BF - RENTS & RECOVERIES	-	58,308	3,790	3,790
	BH - DEPT REVENUES	750,000	407,813	648,246	(101,754)
	BI - CAP BACKCHARGES	-	3,768	3,768	3,768
	BJ - INTERDEPT REVENUES	14,662	-	14,662	-
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,662,614	2,700,000	(500,000)
REV Total		39,476,662	23,995,934	32,885,086	(6,591,576)
Surplus / (Deficit)		(15,003,449)		(19,723,502)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	3,210,070	2,044,739	3,159,479	50,591
	BB - EQUIPMENT	19,190	603	1,862	17,328
	DD - GENERAL EXPENSES	289,230	184,652	219,272	69,958
	DE - CONTRACTUAL SERVICES	9,643,000	4,051,000	6,245,000	3,398,000
	HH - INTERFD CHGS - INTERFUND CHARGES			14,000,000	(14,000,000)
EXP Total		13,161,490	6,280,994	23,625,613	(10,464,123)
REV					
	BD - FINES & FORFEITS	46,750,000	22,102,519	32,750,000	(14,000,000)
	BF - RENTS & RECOVERIES	-	216,538	164,794	164,794
	BH - DEPT REVENUES	-	2,400	-	-
	BI - CAP BACKCHARGES	81,230	-	-	(81,230)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE			2,996,501	2,996,501
REV Total		46,831,230	22,321,457	35,911,295	(10,919,935)
Surplus / (Deficit)		33,669,740		12,285,682	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	575,690	360,332	470,304	105,386
	DD - GENERAL EXPENSES	21,980	5,156	9,000	12,980
	DE - CONTRACTUAL SERVICES	700	-	700	-
	HF - INTER-DEPARTMENTAL CHARGES	1,133,457	-	1,133,457	-
EXP Total		1,731,827	365,488	1,613,461	118,366
REV					
	BJ - INTERDEPT REVENUES	1,698,927	-	1,698,927	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE		-	218	218
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	-	32,900	-
REV Total		1,731,827	-	1,732,045	218
Surplus / (Deficit)		-		118,584	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	375,747	334,307	338,706	37,041
	DD - GENERAL EXPENSES	8,515	2,306	4,612	3,903
	DE - CONTRACTUAL SERVICES	7,699,544	7,543,795	6,252,000	1,447,544
	HF - INTER-DEPARTMENTAL CHARGES	565,637	142,455	565,637	-
EXP Total		8,649,443	8,022,863	7,160,955	1,488,488
REV					
	BF - RENTS & RECOVERIES	-	981,909	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	2,392,585	2,392,585
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,335,164	-	1,335,164	-
REV Total		1,335,164	981,909	3,727,749	2,392,585
Surplus / (Deficit)		(7,314,279)		(3,433,206)	

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT

E/R	OBJECT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
EXP					
	AA - SALARIES, WAGES & FEES	19,905,330	13,903,064	18,739,471	1,165,859
	AB - FRINGE BENEFITS	9,545,432	7,038,392	9,097,283	448,149
	BB - EQUIPMENT	299,000	21,188	299,000	-
	DD - GENERAL EXPENSES	14,615,801	5,762,396	14,615,801	-
	DE - CONTRACTUAL SERVICES	21,867,272	19,370,123	21,867,272	-
	DF - UTILITY COSTS	14,782,498	8,301,044	13,634,551	1,147,947
	FF - INTEREST	11,351,775	5,408,489	11,351,775	-
	GG - PRINCIPAL	22,045,500	16,577,500	22,045,500	-
	HH - INTERFD CHGS - INTERFUND CHARGES	27,426,600	3,097,581	27,426,600	-
	OO - OTHER EXPENSE	24,863,174	-	24,863,174	-
EXP Total		166,702,382	79,479,777	163,940,427	2,761,955
REV					
	AA - FUND BALANCE	52,784,573	106,190,129	58,022,618	5,238,045
	BC - PERMITS & LICENSES	241,900	211,078	241,900	-
	BE - INVEST INCOME	1,294,000	954,834	1,294,000	-
	BF - RENTS & RECOVERIES	2,007,452	1,507,497	2,007,452	-
	BG - REVENUE OFFSET TO EXPENSE	160,005	-	160,005	-
	BH - DEPT REVENUES	9,726,212	1,745,774	1,726,212	(8,000,000)
	BI - CAP BACKCHARGES	618,680	53,630	618,680	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	99,869,560	95,168,307	99,869,560	-
REV Total		166,702,382	205,831,250	163,940,427	(2,761,955)
Surplus / (Deficit)		-	-	-	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
DSV	DS	BV	A deficit is projected due to lower debt service chargeback expenses.	290,606,946	276,383,322	(14,223,624)
DSV	DS	BW	A deficit is projected due to lower debt service expenses resulting in lower revenue allocations to other funds.	18,687,009	16,485,558	(2,201,451)
DSV	DS	FA	A surplus is projected due to non-budgeted interest subsidy received from the Build America Bond Fund.	-	1,600,361	1,600,361
DSV	DS	FF	A surplus is projected due to borrowings done later in the year than was originally anticipated.	50,659,669	45,828,100	4,831,569
DSV	DS	GG	A surplus is projected due to borrowings done later in the year than was originally anticipated.	82,476,797	77,010,974	5,465,823
DSV	DS	OO	A surplus is projected due to lower variable rate expenses.	194,179,211	189,679,211	4,500,000
	DSV Total					(27,322)
FCF	FC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	10,648,083	9,425,167	1,222,916
FCF	FC	AB	A surplus is projected primarily due to lower health care and social security costs.	3,512,885	3,443,100	69,785
FCF	FC	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	191,253	73,550	117,703
	FCF Total					1,410,404
PDD	PD	AA	A surplus is projected due to bonding termination compensation and retirement payout amounts offset by an anticipated increase in overtime costs.	225,669,419	222,399,446	3,269,974
PDD	PD	AC	Indemnity costs increasing by 20% effective July 1, 2010 as well as the elimination of 2nd injury relief in Indemnity cases and more successful challenges by the Third Party Administrator resulting in a lower claims count for some agencies.	5,538,927	5,828,070	(289,143)
PDD	PD	BB	A deficit is projected due to the transfer of Fleet expenses to the Police Department.	630,747	872,727	(241,980)
PDD	PD	BC	A deficit is projected due to a lower than anticipated number of alarm permits issued.	2,828,447	2,428,447	(400,000)
PDD	PD	BD	A deficit is projected due to a lower than anticipated amount of fire alarm fines.	1,750,000	1,050,000	(700,000)
PDD	PD	BF	A deficit is projected due to a lower than anticipated recovery amount of worker's compensation costs.	350,000	200,000	(150,000)
PDD	PD	BW	A deficit is projected due to termination pay being bonded and reserve funds not being utilized.	11,000,000	-	(11,000,000)
PDD	PD	DD	A deficit is projected due to the transfer of Fleet expenses to the Police Department.	3,280,276	3,559,439	(279,163)
PDD	PD	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	1,279,630	1,139,860	139,770
PDD	PD	DF	A surplus is projected primarily as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.	1,625,327	1,400,327	225,000
PDD	PD	HD	A deficit is projected due to higher debt service chargeback than originally anticipated.	152,497	1,044,179	(891,682)
	PDD Total					(10,317,225)
PDH	PD	AA	A surplus is projected due to bonding termination compensation and retirement payout amounts offset by an anticipated increase in overtime costs.	201,114,965	198,081,331	3,033,634
PDH	PD	AB	A deficit is projected primarily due to higher Social Security costs.	91,681,609	92,163,570	(481,961)
PDH	PD	AC	Indemnity costs increasing by 20% effective July 1, 2010 as well as the elimination of 2nd injury relief in Indemnity cases and more successful challenges by the Third Party Administrator resulting in a lower claims count for some agencies.	2,920,149	2,791,189	128,960
PDH	PD	BB	A surplus is projected due to an imposition of a County-wide spending restriction.	693,962	380,391	313,571
PDH	PD	BC	A deficit is projected primarily due to a lower than anticipated amount of pistol license fees.	900,000	300,000	(600,000)
PDH	PD	BF	A deficit is projected due to lower than expected prior year's recoveries.	400,000	200,000	(200,000)
PDH	PD	DD	A deficit is projected due to the transfer of Fleet expenses to the Police Department.	3,421,380	3,508,637	(87,257)
PDH	PD	SA	A deficit is projected due to an anticipated shortfall in the amount of grant-related reimbursements.	2,589,000	2,200,000	(389,000)
	PDH Total					1,717,947

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
RLC	BH	HH	The projected growth in the interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.	-	3,737,674	(3,737,674)
RLC	SC	HH	The projected growth in the interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.	-	4,873,022	(4,873,022)
RLC	TV	BW	The projected growth is due to Red Light Camera Fund and the allocation of the share of the revenue to the department.	-	14,000,000	14,000,000
RLC	TV	HH	The projected growth in the interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.	-	2,996,501	(2,996,501)
RLC	YB	HH	The projected growth in the interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.	-	2,392,585	(2,392,585)
	RLC Total					218
GEN	AC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	141,120	-	141,120
	AC Total					141,120
GEN	AR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	3,718,277	3,111,848	606,429
GEN	AR	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	1,479,000	1,129,000	350,000
	AR Total					956,429
GEN	AS	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	519,661	355,670	163,991
GEN	AS	SA	A deficit is projected due to the reduction of State Aid for reimbursement of annual revaluation.	490,000	428,750	(61,250)
	AS Total					102,741
GEN	AT	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	12,462,567	9,761,254	2,701,313
GEN	AT	BD	A surplus is projected due to increased forfeitures.	90,000	235,000	145,000
GEN	AT	BF	A surplus is projected due to increased recoveries.	750,000	977,000	227,000
GEN	AT	BH	A surplus is projected due to an increase in miscellaneous fees.	185,000	340,000	155,000
GEN	AT	DE	A deficit is projected primarily due to the increased use of outside counsel in complex litigation.	2,135,917	3,285,917	(1,150,000)
	AT Total					2,078,313
GEN	BH	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	5,912,551	5,227,973	684,578
GEN	BH	BH	A deficit is projected primarily due to lower Medicaid reimbursements from New York State for vacant positions.	275,250	190,080	(85,170)
GEN	BH	BW	The projected growth is due to Red Light Camera Fund and the allocation of the share of the revenue to the department.	394,000	4,087,674	3,693,674
GEN	BH	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	604,388	433,102	171,286
GEN	BH	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	12,028,158	11,474,433	553,725
GEN	BH	SA	A deficit is projected primarily due to lower reimbursements from New York State for vacant positions and contractual expenses.	7,779,206	7,379,206	(400,000)
	BH Total					4,618,093
GEN	BU	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	3,126,794	2,454,811	671,983
GEN	BU	AC	Indemnity costs increasing by 20% effective July 1, 2010 as well as the elimination of 2nd injury relief in Indemnity cases and more successful challenges by the Third Party Administrator resulting in a lower claims count for some agencies.	9,912,222	9,539,503	372,719
GEN	BU	BF	A surplus is projected primarily due to an increase in subrogation recoveries.	900,000	1,500,000	600,000
	BU Total					1,644,702
GEN	CA	BC	A deficit is projected primarily due to a lower than anticipated number of home improvement license renewals.	3,810,000	2,778,590	(1,031,410)
GEN	CA	BD	A deficit is projected primarily due to a decrease in the collection of fees associated with fines imposed on violators of trade practices.	950,000	550,000	(400,000)
GEN	CA	BH	A deficit is projected primarily due to the non-implementations of the Website initiative.	510,200	200	(510,000)
	CA Total					(1,941,410)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	CC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	124,914,066	121,370,664	3,543,402
GEN	CC	AC	Indemnity costs increasing by 20% effective July 1, 2010 as well as the elimination of 2nd injury relief in Indemnity cases and more successful challenges by the Third Party Administrator resulting in a lower claims count for some agencies.	3,850,107	4,444,572	(594,465)
GEN	CC	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	3,549,536	3,223,415	326,121
GEN	CC	DE	A deficit is projected primarily due to expenses associated with the Nassau University Medical Center.	23,562,957	25,562,957	(2,000,000)
	CC Total					1,275,058
GEN	CE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	3,683,907	1,727,367	1,956,540
	CE Total					1,956,540
GEN	CF	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	2,617,508	2,456,064	161,444
GEN	CF	DD	A deficit is projected primarily due to a higher volume of processed mail as well as an anticipated increase in future postal rates.	1,770,506	2,030,506	(260,000)
	CF Total					(98,556)
GEN	CL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts and retirement payout amounts.	6,164,787	5,560,891	603,896
GEN	CL	BB	A surplus is projected due to an imposition of a County-wide spending restriction.	154,000	98,149	55,851
	CL Total					659,747
GEN	CO	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts and retirement payout amounts.	7,321,450	5,963,114	1,358,336
GEN	CO	BB	A surplus is projected due to an imposition of a County-wide spending restriction.	100,000	50,000	50,000
GEN	CO	BF	A deficit is projected due to lower than anticipated recoveries from prior years.	500,000	250,000	(250,000)
GEN	CO	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	564,000	481,447	82,553
	CO Total					1,240,889
GEN	CS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation amounts.	4,848,678	4,379,470	469,208
GEN	CS	BH	A surplus is projected primarily due to increased Civil Service examinations.	280,550	350,000	69,450
	CS Total					538,658
GEN	DA	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	29,452,783	27,587,829	1,864,954
GEN	DA	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	807,347	753,969	53,378
	DA Total					1,918,332
GEN	DS	HD	A surplus is projected due to lower debt service expenses.	283,819,693	268,682,819	15,136,874
	DS Total					15,136,874
GEN	EL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	11,660,157	11,592,253	67,904
GEN	EL	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	549,000	399,000	150,000
	EL Total					217,904
GEN	EM	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	530,587	438,889	91,698
GEN	EM	BW	A deficit is projected due to project funding that is now grant funded directly.	185,188	58,000	(127,188)
	EM Total					(35,490)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	FB	AB	A deficit is projected primarily due to a spike in health care costs.	169,952,962	178,457,871	(8,504,909)
GEN	FB	BW	A deficit is projected due to a reserve established to provide for pension expenses not coming to fruition.	13,000,000	-	(13,000,000)
	FB Total					(21,504,909)
GEN	HE	BC	A deficit is projected primarily due to lower revenues from X-Ray facilities, food establishments, and hazardous material permits.	4,286,900	4,069,080	(217,820)
GEN	HE	BH	A deficit is projected primarily due to lower Medicaid reimbursements resulting from lower spending in the Preschool and Early Intervention Programs.	11,217,400	8,272,179	(2,945,221)
GEN	HE	SA	A deficit is projected due to lower spending in Preschool, Early Intervention and other reimbursable expense type programs.	102,564,695	97,564,695	(5,000,000)
GEN	HE	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	16,836,835	15,063,513	1,773,322
GEN	HE	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	1,792,099	1,621,745	170,354
GEN	HE	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	1,699,532	884,632	814,900
GEN	HE	PP	A surplus is projected due to a less than anticipated growth rate in the number of children served by the Early Intervention Program.	173,600,000	167,900,000	5,700,000
	HE Total					295,535
GEN	HI	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	709,729	363,800	345,929
GEN	HI	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	109,909	11,701	98,208
	HI Total					444,137
GEN	HP	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	267,792	181,290	86,502
	HP Total					86,502
GEN	IT	AA	A surplus is projected due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	11,316,448	9,999,182	1,317,266
GEN	IT	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	477,150	261,129	216,021
GEN	IT	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	9,473,706	9,273,706	200,000
GEN	IT	DF	A surplus is projected primarily as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.	5,043,820	4,959,820	84,000
	IT Total					1,817,287
GEN	LE	AA	A surplus is projected due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	6,398,110	5,552,047	846,064
GEN	LE	DD	A deficit is projected due to an increase in mailing expenses.	1,574,957	1,874,957	(300,000)
GEN	LE	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	983,453	918,453	65,000
	LE Total					611,064
GEN	LR	AA	A surplus is projected due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	444,817	337,993	106,824
	LR Total					106,824

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DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	MI	AA	A deficit is projected due to lower than budgeted salary savings offset by the use of bond funds to pay Nassau Health Care Corporation's termination pay costs.	(378,141)	-	(378,141)
GEN	MI	AB	A deficit is projected primarily due to higher anticipated health insurance costs for retirees of the Nassau Health Care Corporation.	23,719,623	24,155,623	(436,000)
GEN	MI	BF	A surplus is projected due to a recovery from Tobacco Fund proceeds.	50,000	5,020,000	4,970,000
GEN	MI	BG	A surplus is projected due to anticipated reimbursement of tuition expense adjustment amounts paid by Nassau County on behalf of Nassau County residents attending the Fashion Institute of Technology.	6,051,462	14,551,462	8,500,000
GEN	MI	BW	A surplus is projected due to higher than expected reimbursable debt service cost for Nassau Health Care Corporation.	14,714,624	17,264,593	2,549,969
GEN	MI	GA	Local Government Assistance is a percentage of total sales tax receipts excluding the residential energy tax. Since sales tax excluding the residential energy tax is projected to be higher than budgeted, this expense is also projected to be proportionately over budget.	57,855,586	58,884,799	(1,029,213)
GEN	MI	HH	A deficit is projected due to higher than expected debt service cost for Nassau Health Care Corporation.	14,714,624	17,264,593	(2,549,969)
GEN	MI	OO	A surplus is projected primarily due to not utilizing contingency reserve partially offset by higher Resident Tuition expense.	32,559,619	24,481,979	8,077,640
GEN	MI	SA	A deficit is projected due to a decrease in the Indigent Legal Service Fund distribution.	2,656,084	2,509,187	(146,897)
	MI Total					19,557,389
GEN	PB	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	17,569,406	14,850,809	2,718,597
GEN	PB	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	195,444	130,996	64,448
GEN	PB	SA	A surplus is projected primarily due to reimbursement received for a Probation Officer assigned to a US Marshall Regional Task Force.	3,171,000	3,239,636	68,636
	PB Total					2,851,681
GEN	PE	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	1,015,084	696,746	318,338
GEN	PE	BI	A deficit is projected primarily due to a decrease in the number of staff actively working on the new financial system.	495,744	95,744	(400,000)
	PE Total					(81,662)
GEN	PK	AA	A surplus is projected due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	13,681,652	13,141,339	540,313
GEN	PK	BF	A deficit is projected primarily due to lower rents collected.	1,268,592	1,131,917	(136,675)
GEN	PK	BH	A deficit is projected primarily due to a decrease in Parks attendance.	20,858,709	18,025,083	(2,833,626)
	PK Total					(2,429,988)
GEN	PL	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	1,865,026	1,705,802	159,224
GEN	PL	BH	A deficit is projected primarily due to a shortfall in subdivision revenue as a result of the economic downturn and the delay in the Lighthouse project.	1,386,750	810,000	(576,750)
	PL Total					(417,526)
GEN	PR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	2,503,923	1,215,688	1,288,235
GEN	PR	BF	A deficit is projected primarily due to lower auction revenues as a result of fewer auctions.	150,000	20,000	(130,000)
	PR Total					1,158,235

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DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	PW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts, plus the transfer of Fleet staff to the Police Department.	43,406,218	38,289,314	5,116,904
GEN	PW	AC	Indemnity costs increasing by 20% effective July 1, 2010 as well as the elimination of 2nd injury relief in Indemnity cases and more successful challenges by the Third Party Administrator resulting in a lower claims count for some agencies.	1,562,978	1,724,261	(161,283)
GEN	PW	BB	A surplus is projected due to an imposition of a County-wide spending restriction, plus the transfer of Fleet expenses to the Police Department.	483,930	79,353	404,577
GEN	PW	BC	A surplus is projected primarily due to higher collections of permit fees.	285,000	371,785	86,785
GEN	PW	DD	A surplus is projected due to an imposition of a County-wide spending restriction, plus the transfer of Fleet expenses to the Police Department.	7,013,816	5,341,111	1,672,705
GEN	PW	DE	A surplus is projected due to an imposition of a County-wide spending restriction, plus the transfer of Fleet expenses to the Police Department.	7,393,863	6,473,509	920,354
GEN	PW	DF	A surplus is projected primarily as a result of a credit balance in connection with payments made under LIPA's balanced billing program exceeding actual consumption for electrical services.	28,837,999	26,813,098	2,024,901
	PW Total					10,064,943
GEN	RE	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	824,317	641,293	183,024
GEN	RE	BF	A surplus is due to increase in County property rents.	9,192,872	9,626,859	433,987
GEN	RE	OO	A surplus is due to savings in rental expenses for various County-owned properties.	14,533,845	13,933,845	600,000
	RE Total					1,217,011
GEN	RM	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation.	957,850	847,536	110,314
	RM Total					110,314
GEN	RS	BF	A deficit is projected due to lower than projected prior years' disencumbrances.	19,000,000	17,000,000	(2,000,000)
	RS Total					(2,000,000)
GEN	RV	BH	A surplus is projected due to recapture of Industrial Development Agency's tax on companies that do not meet regulatory compliance.	620,000	1,406,669	786,669
GEN	RV	BO	A surplus is projected due to current receipts of prior year's Payments In Lieu Of Taxes amounts.	6,500,725	7,607,474	1,106,749
GEN	RV	BS	A deficit is projected due to Off Track Betting Corporation's anticipated net loss for 2010 resulting in no profits being distributed to Nassau County.	1,000,000	-	(1,000,000)
GEN	RV	SA	A deficit is projected due to a State initiative assessing sales tax on cigarettes which never materialized.	16,000,000	-	(16,000,000)
GEN	RV	TA	A deficit is projected due to elimination of Residential Energy tax offset by higher-than-anticipated growth.	941,251,715	938,896,000	(2,355,715)
GEN	RV	TL	A surplus is projected due to recaptured taxes from prior years.	162,838,578	164,806,865	1,968,287
GEN	RV	TO	A deficit is projected primarily due to lower wagering volume which has resulted in the closing of various branches.	5,300,000	5,000,000	(300,000)
	RV Total					(15,794,010)
GEN	SA	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	457,659	227,015	230,644
	SA Total					230,644

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	SC	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	52,358,518	49,709,771	2,648,747
GEN	SC	BW	The projected growth is due to Red Light Camera Fund and the allocation of the share of the revenue to the department.	38,076	4,910,522	4,872,446
GEN	SC	DE	A deficit is projected primarily due to increased expenses for the Health Insurance Information Counselling Assistance Program (HIICAP), Weatherization Referral, Assistance and Packaging (WRAP) program and the Medicare Improvements for Patients And Providers Act (MIPPA) program.	15,681,803	15,784,534	(102,731)
GEN	SC	FA	A surplus is projected due to higher than anticipated reimbursement in connection with the HIICAP, WRAP and MIPPA program contractual expenses noted above.	5,338,460	5,554,754	216,294
GEN	SC	SA	A deficit is projected primarily due to reductions in reimbursement from New York State for the Extended In-Home Services for the Elderly Program (EISEP) and the Community Services for the Elderly (CSE) program, partially offset by a small increase in reimbursement for the Supplemental Nutrition Assistance Program (SNAP).	7,156,323	6,856,323	(300,000)
	SC Total					7,334,756
GEN	SS	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	52,358,518	49,709,771	2,648,747
GEN	SS	BF	A surplus is due as a result of an audit recovery.	-	72,501	72,501
GEN	SS	BH	A surplus is due to a higher than anticipated number of caseloads.	11,890,000	11,940,000	50,000
GEN	SS	FA	A surplus is due to a higher than anticipated number of caseloads, partially offset by less reimbursement due to lower salary expenses.	151,711,818	155,380,367	3,668,549
GEN	SS	SA	A surplus is due to a higher than anticipated number of caseloads, partially offset by less reimbursement due to lower salary expenses.	82,248,066	87,608,777	5,360,711
GEN	SS	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	13,580,300	12,766,325	813,975
GEN	SS	SS	A deficit is projected due to a higher than anticipated number of caseloads in the Temporary Assistance for Needy Families (TANF) and Safety Net programs.	61,750,000	67,970,000	(6,220,000)
GEN	SS	TT	A deficit is projected primarily due to a higher than anticipated : volume of daycare cases, daycare service rates and preventative type services.	50,541,207	58,406,207	(7,865,000)
GEN	SS	WW	A deficit is projected primarily due to the provision for increased emergency shelter payments for citizens needs.	57,955,000	62,705,000	(4,750,000)
GEN	SS	XX	A surplus is projected as a result of an adjustment made in connection with the American Recovery & Reinvestment Act reducing the county share of the formula for providing Medicaid.	237,500,000	235,500,000	2,000,000
	SS Total					(4,220,517)
GEN	TR	BE	A deficit is projected primarily due to lower than anticipated variable interest rates.	8,000,000	2,000,000	(6,000,000)
GEN	TR	BH	A deficit is projected primarily due to lower than anticipated cash bail, tax and trust fund fees.	750,000	648,246	(101,754)
GEN	TR	TX	A deficit is projected due to lower than anticipated hotel room and entertainment tax.	3,200,000	2,700,000	(500,000)
GEN	TR	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the the bonding of termination compensation and retirement payout amounts.	4,165,971	2,324,700	1,841,271
	TR Total					(4,760,483)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



DEPARTMENTAL VARIANCE EXPLANATIONS						
Fund	Dept	Object	Explanation	2010 Adopted Budget	3rd. Qtr. 2010 Projection	\$\$ Fav / (Unfav) Var
GEN	TV	BD	A deficit is projected due to a delay in the implementation in the number of cameras under the Right Light Camera Program. Another contributing factor is a 5% decline in the issuance of Parking and Traffic violations year to date.	46,750,000	32,750,000	(14,000,000)
GEN	TV	BF	A surplus is projected primarily due to the receipt of revenues from prior years.	-	164,794	164,794
GEN	TV	BI	A deficit is projected due to a delay in the startup of a new computer system.	81,230	-	(81,230)
GEN	TV	BW	The projected growth is due to Red Light Camera Fund and the allocation of the share of the revenue to the department.		2,996,501	2,996,501
GEN	TV	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	3,210,070	3,159,479	50,591
GEN	TV	DD	A surplus is projected due to an imposition of a County-wide spending restriction.	289,230	219,272	69,958
GEN	TV	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	9,643,000	6,245,000	3,398,000
GEN	TV	HH	The projected growth in the interfund is due to the breakout of the Red Light Camera Fund from the General Fund and the allocation of the departments' share of revenue.		14,000,000	(14,000,000)
	TV Total					(21,401,386)
GEN	VS	AA	A surplus is projected primarily due to vacancies in budgeted staffing.	575,690	470,304	105,386
	VS Total					105,386
GEN	YB	BW	The projected growth is due to Red Light Camera Fund and the allocation of the share of the revenue to the department.	-	2,392,585	2,392,585
GEN	YB	DE	A surplus is projected due to an imposition of a County-wide spending restriction.	7,699,544	6,252,000	1,447,544
	YB Total					3,840,129
	GEN Total					7,631,300
SSW	PW	AA	A surplus is projected primarily due to vacancies in budgeted staffing as well as the bonding of termination compensation and retirement payout amounts.	19,905,330	18,739,471	1,165,859
SSW	PW	AB	A surplus is projected primarily due to lower than anticipated health insurance expenses.	9,545,432	9,097,283	448,149
SSW	PW	BH	A deficit is due to the High Volume User Fee that was not implemented.	9,726,212	1,726,212	(8,000,000)
SSW	PW	DF	A surplus is projected primarily due to lower than budgeted brokered gas and power expenses.	14,782,498	13,634,551	1,147,947
	SSW Total					(5,238,045)
	Grand Total					(4,822,723)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AATAK - TERMINAL LEAVE				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	119,890	266,703	-	119,890
FCF Total		119,890	266,703	-	119,890
GEN					
	AC - DEPARTMENT OF INVESTIGATIONS	6,570	89,528	-	6,570
	AR - ASSESSMENT REVIEW COMMISSION	65,640	82,677	-	65,640
	AS - ASSESSMENT DEPARTMENT	71,725	173,462	-	71,725
	AT - COUNTY ATTORNEY	106,048	384,341	-	106,048
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	117,172	185,150	-	117,172
	BU - OFFICE OF MANAGEMENT AND BUDGET	76,278	138,808	-	76,278
	CA - OFFICE OF CONSUMER AFFAIRS	67,222	60,545	-	67,222
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,040,853	1,318,083	-	1,040,853
	CE - COUNTY EXECUTIVE	300,000	349,366	-	300,000
	CF - OFFICE OF CONSTITUENT AFFAIRS	64,530	149,542	-	64,530
	CL - COUNTY CLERK	92,304	84,492	-	92,304
	CO - COUNTY COMPTROLLER	165,973	334,621	-	165,973
	CS - CIVIL SERVICE	231,797	260,563	-	231,797
	DA - DISTRICT ATTORNEY	731,375	978,231	-	731,375
	EL - BOARD OF ELECTIONS	90,997	156,705	-	90,997
	EM - EMERGENCY MANAGEMENT	-	1,685	-	-
	HE - HEALTH DEPARTMENT	357,421	503,516	-	357,421
	HI - CE - HOUSING & INTERGOVERNMENTAL AFFAIRS	10,030	18,369	-	10,030
	HP - CE - PHYSICALLY CHALLENGED	-	67,252	-	-
	HR - COMMISSION ON HUMAN RIGHTS	-	0	-	-
	IT - INFORMATION TECHNOLOGY	108,719	368,178	-	108,719
	LE - COUNTY LEGISLATURE	78,878	130,678	-	78,878
	LR - OFFICE OF LABOR RELATIONS	-	37,842	-	-
	MA - OFFICE OF MINORITY AFFAIRS	-	50	-	-
	ME - MEDICAL EXAMINER	123,362	316,943	-	123,362
	MI - MISCELLANEOUS	2,100,000	-	-	2,100,000
	PB - PROBATION	748,723	1,302,958	-	748,723
	PE - DEPARTMENT OF HUMAN RESOURCES	-	(1)	-	-
	PK - PARKS, RECREATION AND MUSEUMS	400,527	488,754	-	400,527
	PL - PLANNING	7,867	7,707	-	7,867
	PR - PURCHASING DEPARTMENT	-	27,990	-	-
	PW - PUBLIC WORKS DEPARTMENT	627,380	1,493,079	-	627,380
	RE - OFFICE OF REAL ESTATE SERVICES	14,466	4,466	-	14,466
	SA - CE - COORD AGENCY FOR SPANISH AMERICANS	5,000	12,165	-	5,000
	SC - SENIOR CITIZENS AFFAIRS	86,399	224,817	-	86,399
	SS - SOCIAL SERVICES	422,977	712,094	-	422,977
	TR - COUNTY TREASURER	43,079	70,606	-	43,079
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	-	4,871	-	-
	VS - VETERANS SERVICES AGENCY	15,234	14,552	-	15,234
	YB - NASSAU COUNTY YOUTH BOARD	15,107	39,617	-	15,107
	RM - RECORDS MANAGEMENT	5,000	-	-	5,000
GEN Total		8,398,653	10,594,301	-	8,398,653
PDD					
	PD - POLICE DEPARTMENT	11,000,000	3,938,360	-	11,000,000
PDD Total		11,000,000	3,938,360	-	11,000,000
PDH					
	PD - POLICE DEPARTMENT	7,300,000	3,604,232	-	7,300,000
PDH Total		7,300,000	3,604,232	-	7,300,000
Grand Total		26,818,543	18,403,596	-	26,818,543

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AAZY8 - OVERTIME				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FC - FIRE COMMISSION	1,457,629	1,207,734	1,457,629	-
	FCF Total	1,457,629	1,207,734	1,457,629	-
GEN					
	AR - ASSESSMENT REVIEW COMMISSION	160,457	-	40,457	120,000
	AS - ASSESSMENT DEPARTMENT	58,799	1,546	58,799	-
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	5,912	284	3,000	2,912
	CA - OFFICE OF CONSUMER AFFAIRS	109,786	28,252	60,000	49,786
	CC - NC SHERIFF/CORRECTIONAL CENTER	15,360,000	14,337,724	18,376,960	(3,016,960)
	CF - OFFICE OF CONSTITUENT AFFAIRS	38,003	34,180	38,003	-
	CL - COUNTY CLERK	105,564	-	45,564	60,000
	CO - COUNTY COMPTROLLER	12,668	-	12,668	-
	CS - CIVIL SERVICE	20,342	7,518	20,342	-
	DA - DISTRICT ATTORNEY	295,579	590,279	650,000	(354,421)
	EL - BOARD OF ELECTIONS	33,781	4,468	33,781	-
	FB - FRINGE BENEFIT	-	(569)	(569)	569
	HE - HEALTH DEPARTMENT	215,351	177,704	215,351	-
	HR - COMMISSION ON HUMAN RIGHTS	-	472	-	-
	IT - INFORMATION TECHNOLOGY	67,561	29,679	67,561	-
	ME - MEDICAL EXAMINER	32,936	10,535	32,936	-
	PA - PUBLIC ADMINISTRATOR	7,612	1,085	7,612	-
	PB - PROBATION	225,000	105,690	170,000	55,000
	PK - PARKS, RECREATION AND MUSEUMS	208,172	125,729	159,511	48,661
	PL - PLANNING	12,148	3,849	12,148	-
	PR - PURCHASING DEPARTMENT	1,689	-	1,689	-
	PW - PUBLIC WORKS DEPARTMENT	1,069,224	1,409,054	1,409,054	(339,830)
	RE - OFFICE OF REAL ESTATE SERVICES	28,943	13,961	28,943	-
	SC - SENIOR CITIZENS AFFAIRS	845	797	845	-
	SS - SOCIAL SERVICES	1,315,265	795,644	1,315,265	-
	TR - COUNTY TREASURER	16,890	1,198	16,890	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	152,012	110,351	150,012	2,000
	RM - RECORDS MANAGEMENT	4,223	-	-	4,223
	GEN Total	19,558,762	17,789,429	22,926,822	(3,368,060)
PDD					
	PD - POLICE DEPARTMENT	15,232,384	14,018,748	19,504,366	(4,271,982)
	PDD Total	15,232,384	14,018,748	19,504,366	(4,271,982)
PDH					
	PD - POLICE DEPARTMENT	16,730,532	10,820,173	19,897,530	(3,166,998)
	PDH Total	16,730,532	10,820,173	19,897,530	(3,166,998)
	Grand Total	52,979,307	43,836,084	63,786,347	(10,807,040)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME | AB08F - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
PDD					
	FB - FRINGE BENEFIT	30,164,646	30,016,164	30,016,646	148,000
PDD Total		30,164,646	30,016,164	30,016,646	148,000
PDH					
	FB - FRINGE BENEFIT	21,887,156	21,938,394	21,938,156	(51,000)
PDH Total		21,887,156	21,938,394	21,938,156	(51,000)
Grand Total		52,051,802	51,954,558	51,954,802	97,000

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AB11F - STATE RET SYSTEMS				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	743,416	743,492	743,416	-
FCF Total		743,416	743,492	743,416	-
GEN					
	FB - FRINGE BENEFIT	32,369,479	32,414,128	32,369,479	-
GEN Total		32,369,479	32,414,128	32,369,479	-
PDD					
	FB - FRINGE BENEFIT	925,369	923,618	923,369	2,000
PDD Total		925,369	923,618	923,369	2,000
PDH					
	FB - FRINGE BENEFIT	3,484,248	3,501,934	3,502,248	(18,000)
PDH Total		3,484,248	3,501,934	3,502,248	(18,000)
Grand Total		37,522,512	37,583,172	37,538,512	(16,000)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AB14F - HEALTH INSURANCE				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	1,405,708	1,008,017	1,304,000	101,708
FCF Total		1,405,708	1,008,017	1,304,000	101,708
GEN					
	CT - COURTS	168,158	98,707	168,158	-
	FB - FRINGE BENEFIT	60,096,039	45,542,307	59,988,039	108,000
	MI - MISCELLANEOUS	-	2,449	-	-
GEN Total		60,264,197	45,643,463	60,156,197	108,000
PDD					
	FB - FRINGE BENEFIT	28,632,861	21,024,532	27,908,861	724,000
PDD Total		28,632,861	21,024,532	27,908,861	724,000
PDH					
	FB - FRINGE BENEFIT	21,511,325	15,981,896	21,367,325	144,000
PDH Total		21,511,325	15,981,896	21,367,325	144,000
Grand Total		111,814,091	83,657,908	110,736,383	1,077,708

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



Selected Salary (AA) & Fringe Benefits (AB) Detail					
SUBOBJ AND NAME	AB75F - HEALTH INSURANCE FOR RETIREES				
FUND	DEPT AND NAME	2010 Adopted Budget	Current Obligation	3rd. Qtr. 2010 Projection	Fav / (Unfav)
FCF					
	FB - FRINGE BENEFIT	477,529	421,706	600,000	(122,471)
FCF Total		477,529	421,706	600,000	(122,471)
GEN					
	CT - COURTS	1,444,636	1,019,079	1,444,636	-
	FB - FRINGE BENEFIT	38,360,316	29,896,065	45,788,316	(7,428,000)
	MI - MISCELLANEOUS	17,743,443	7,871,496	18,179,443	(436,000)
GEN Total		57,548,395	38,786,640	65,412,395	(7,864,000)
PDD					
	FB - FRINGE BENEFIT	21,017,678	15,721,158	20,982,678	35,000
PDD Total		21,017,678	15,721,158	20,982,678	35,000
PDH					
	FB - FRINGE BENEFIT	28,557,108	21,223,356	28,267,108	290,000
PDH Total		28,557,108	21,223,356	28,267,108	290,000
Grand Total		107,600,710	76,152,860	115,262,181	(7,661,471)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



ECONOMIC ACTIVITY REPORT



Fiscal 2010 Third Quarter Economic Activity Report

The US economy, which emerged from the recession in June 2009¹, has seen slightly positive growth in the second and third quarters of 2010. Even with the pickup in the economy, it will likely be a more tepid recovery for the remainder of the year as several factors will continue to weigh on the pace of gains realized in prior years.

National Economy

- For the U.S., the economy will likely not see the gains experienced prior to the recession of 2007 due to slower gains for spending by consumers. The more modest rise for spending by consumers most likely will be the result of high unemployment which may hover at or below 10% during the year. Currently, the national unemployment rate stands at 9.6% as of September 2010.² This may be slow to fall even with a gain for the economy with many employers generally unwilling to bring in new employees until they are confident that the gains for the economy will last. Also, with prices for housing having fallen sharply from their peaks of a few years ago, and the availability for credit still somewhat limited, consumer spending will continue to be restrained.³
- Spending for investments may increase slightly into the year, mainly in the housing area. Despite the drop in home sales, once the government-funded home buyer tax credit expired at the end of April, recent reports indicate that housing is stabilizing. This is likely the result, of low interest rates and low home prices. The pace of the recovery will be very weak as high unemployment and a glut of homes remain.⁴
- Outlays by the federal government will also be restricted as large deficits will continue to grow. State and local governments will also see spending tempered due to restricted revenue streams.⁵
- Foreign trade may provide an area for gains with the demand for exports rising with foreign economies generally emerging from their downturns somewhat later than that for the U.S.⁶
- Employment gains for the U.S. remained tepid into the third quarter, and essentially flat since the end of the second quarter. Government employment fell by 121,000, mostly due to the departure of 114,000 temporary workers hired for the 2010 Census. Nominal growth in private service-providing industries like professional and business services, education and health services, and leisure and hospitality helped to offset government losses. The government sector will most likely see slower gains with the federal government impacted by the budget deficit and state and local governments struggling to balance their budgets each year. This leveling out of the demand

¹ Source: National Bureau of Economic Research <http://www.nber.org/cycles/sept2010.html>

² Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

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

⁴ "Housing shows stability, factory orders fall", Reuters News Agency.
<http://www.reuters.com/article/idUSTRE69338620101004>

⁵ Nassau County Office of Management and Budget 2010 Projection

⁶ Nassau County Office of Management and Budget 2010 Projection



for labor will cause unemployment to remain at or slightly below the 10 percent level even with modest gains in national GDP seen at the start of 2010.⁷

- The slowdown in economic growth will imply a more modest pace for aggregate demand that would be generally anticipated to hold price gains under control. However, part of the slowdown may be offset by a rise in the general price level due to all the money that the Federal Reserve has pushed into the economy since the recession started in an effort to offset the spending decrease particularly by consumers.

Regional Economy

- For Nassau County and the region, the impact of the national recession continued to weigh on the local economy in the third quarter. Nonfarm payroll employment, increased by 5.5% in July 2010 compared to a year ago. Employment related to trade, transportation and utilities showed the greatest gains in employment versus that of a year ago. Employment in government and finance-related occupations dropped by 3.1% and 1.3%, respectively. As mentioned previously, the drop in Census workers to 82,000 in August contributed to the fall-off in government-related employment.
- In the third quarter, non-farm payroll employment increased by 0.5% over 2009. Trade, transportation and utilities-related occupations led the way for this increase. Though an encouraging sign, non-farm payroll employment has fallen off considerably since the start of the national recession in 2007. Nonfarm payroll employment though, inched slightly from April 2009 to April 2010, up 0.7% for both Nassau and Suffolk Counties.
- The unemployment rate for both Nassau and Suffolk Counties stood at 7.0 % in August, slightly lower than 7.2% from a year ago. While the Long Island economy may be less impacted than the national economy, gains are yet to be seen across all industry sectors.⁸ The major reason for the more modest falloff in the County employment is the fact that employment is less cyclical versus that of the U.S. with the greater mix of service sector employment and less for the construction and the manufacturing areas. Employment for Nassau County has been impacted since it houses occupations in the financial, information, manufacturing, professional and business services sectors. Unemployment for the region is below that of the U.S. and is anticipated to stay that way for the fourth quarter of 2010.⁹

Despite the downturn in the financial sector, the stock market has responded by remaining at a quarterly high of above 10,600. The Dow has come off of a low of 9,800 points in June, despite slow homes sales and a national unemployment rate hovering around 10%. The NASDAQ has fallen to 2,300 from its second quarter high of 2,500 indicating that technology stocks, along the technology sector have yet to see significant gains as was experienced at the beginning of the decade.

- In the third quarter, a weak economy coupled with a high foreclosure rate brought the number of homes in Nassau County that were sold to 600 units. This is in sharp contrast to the end of the first quarter, which experienced over a thousand units sold in the County. The median price of a home at the close of the third quarter in Nassau County was \$450,000, the highest since the start

⁷ Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

⁸ Bureau of Labor Statistics <http://www.bls.gov/news.release/empsit.nr0.htm>

⁹ Bureau of Labor Statistics. <http://www.bls.gov/news.release/empsit.nr0.htm>

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



of the first quarter of 2008. Nevertheless, the housing sector is undergoing a period of high supply and weakened demand. Once again, factors such as high unemployment rates, and a tightening of credit contribute to the weak housing market locally. The previous quarter realized higher home sales due to the government-funded home buyer's tax credit.¹⁰

- Despite the recent slowdown in the economy, an increase in consumer spending will have a positive impact for County sales tax revenues. Collections rose considerably during the first three quarters of the year and revenues are anticipated to increase for the remainder of the year.¹¹ These collections will impact future revenues greatly as gains in the future may be more modest as the County moves to a longer term growth trend rate.

¹⁰ National Association of Realtors Monthly Survey. www.nysar.com

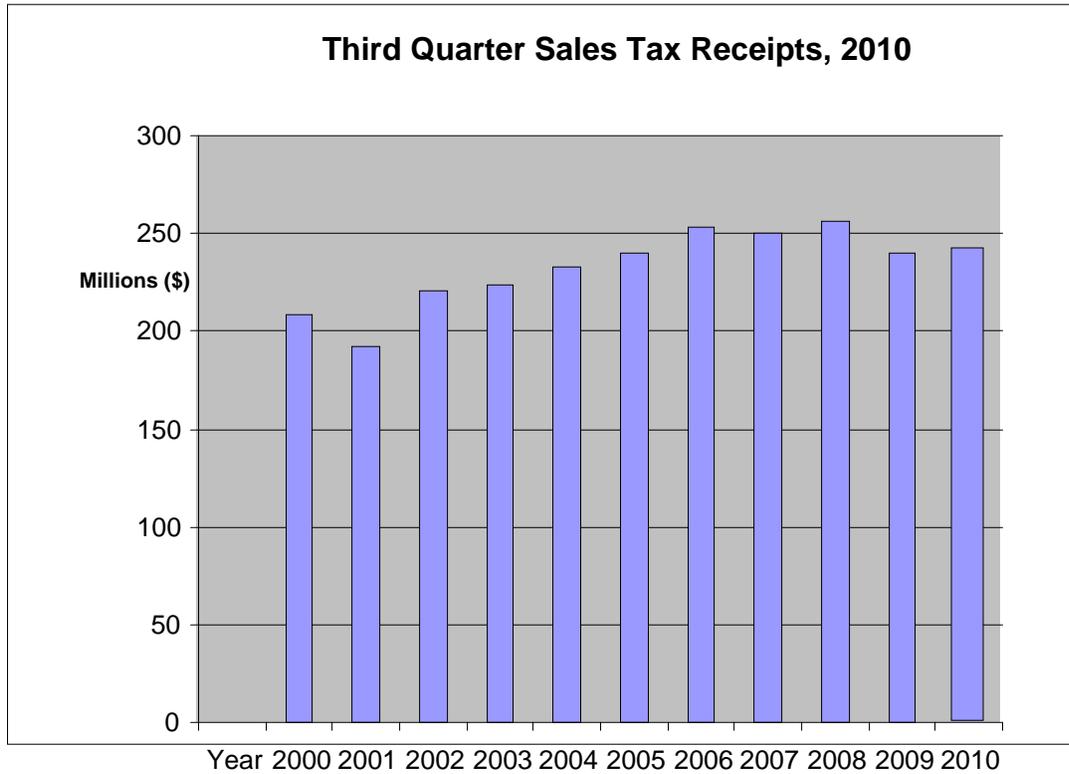
¹¹ Source: Nassau County Treasurer's Office.



Sales Tax Receipts for 3rd Quarter of 2010

Table 1 summarizes the actual third quarter monthly sales tax receipts from fiscal years 2001 through 2010. For the 3rd quarter of 2010, the total sales tax receipts was approximately \$245.0 million, a 2.0% increase compared to the third quarter of 2009. The percent change in receipts in the third quarter of 2010 versus the third quarter of 2009 indicates a positive sign that despite the economic slowdown, consumers are willing to spend. The average amount of sales tax receipts in the third quarter over the past ten years is approximately \$235 million.

Graph 1: Actual Gross Sales Tax Receipts for the Third Quarter, 2001-2010



Source: Nassau County Treasurer’s Office

Table 1 Historical Quarterly Sales Tax Receipts for the Third Quarter, 2001-2010

Year	Q3 2001	Q3 2002	Q3 2003	Q3 2004	Q3 2005	Q3 2006	Q3 2007	Q3 2008	Q3 2009	Q3 2010
Revenue (millions of dollars)	192	221	224	233	240	253	250	256	240	245
percent change previous year	-	15.1	1.4	4.0	3.0	5.13	-1.2	2.4	-6.25	2.0

Source: Nassau County Treasurer’s Office

**KEY PERFORMANCE
INDICATORS**

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 1: Full-Time & Contract Employee Staffing

Department	FY 2010 Budget	On-Board 1/1/2010	On Board 9/30/2010	Variance 9/30/10 vs. Budget 2010	Change from 1/1/2010
Consumer Affairs	36	32	32	(4)	0
Correctional Center/Sheriff	1,281	1,241	1,206	(75)	(35)
Emergency Management	7	2	7	0	5
Fire Commission	110	105	86	(24)	(19)
Medical Examiner	46	49	47	1	(2)
Police District	1,771	1,749	1,719	(52)	(30)
Police Headquarters	1,649	1,558	1,607	(42)	49
Probation	215	207	199	(16)	(8)
Traffic and Parking Violations Agency	45	42	42	(3)	0
Sub-Total	5,160	4,985	4,945	(215)	(40)
Behavioral Services	74	71	65	(9)	(6)
Health	220	208	197	(23)	(11)
Physically Challenged	5	3	4	(1)	1
Senior Citizens Affairs	31	29	29	(2)	0
Social Services	829	812	768	(61)	(44)
Veterans Services	8	7	7	(1)	0
Youth Board	5	5	4	(1)	(1)
Sub-Total	1,172	1,135	1,074	(98)	(61)
Recreation, Parks and Museums	151	141	144	(7)	3
Public Works / Traffic Safety	634	608	505	(129)	(103)
Sub-Total	785	749	649	(136)	(100)
Civil Service	57	55	55	(2)	0
CF - Constituent Affairs	13	7	14	1	7
CF - Printing, Mail & Graphics	34	34	30	(4)	(4)
County Attorney	157	147	125	(32)	(22)
Human Resources	16	6	9	(7)	3
Human Rights Commission	9	7	9	0	2
Investigations	1	0	0	(1)	0
Labor Relations	5	1	5	0	4
Real Estate Services	9	6	7	(2)	1
Sub-Total	301	263	254	(47)	(9)
Assessment	232	223	214	(18)	(9)
Assessment Review Commission	42	40	42	0	2
Information Technology	133	130	115	(18)	(15)
Office of Management and Budget	34	21	25	(9)	4
Purchasing	21	17	16	(5)	(1)
Treasurer	41	39	35	(6)	(4)
Sub-Total	503	470	447	(56)	(23)
Housing & Intergovernmental Affairs	7	3	3	(4)	0
Planning	23	18	17	(6)	(1)
Sub-Total	30	21	20	(10)	(1)
Coord. Agency for Spanish Americans	8	3	4	(4)	1
County Executive	35	7	20	(15)	13
Minority Affairs	6	1	6	0	5
Public Administrator	7	7	7	0	0
Sub-Total	56	18	37	(19)	19
County Clerk	106	96	100	(6)	4
Records Management	13	12	12	(1)	0
County Comptroller	92	78	74	(18)	(4)
District Attorney	371	368	370	(1)	2
Elections	126	119	129	3	10
Legislature	95	79	88	(7)	9
Sub-Total	803	752	773	(30)	21
Sub-Total Full-Time Employees	8,810	8,393	8,199	(611)	(194)
Contract Employees	83	83	85	2	2
Major Operating Funds Sub-Total	8,893	8,476	8,284	(609)	(192)
Sewer Districts	290	257	238	(52)	(19)
Grand Total F/T Employees	9,183	8,733	8,522	(661)	(211)

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 2: Full-Time Staffing By Union

Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 9/30/2010	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non Union On-Board 9/30/2010	Grand Total On-Board 9/30/2010	CONTRACT EMPLOYEE
Consumer Affairs	30						30			2	2	32	
Correctional Center	157				1,046		1,203			3	3	1,206	
Emergency Management	2						2			5	5	7	
Fire Commission	86						86					86	
Medical Examiner	45						45			2	2	47	
Police District	84	2		1,430		202	1,718			1	1	1,719	
Police Headquarters	692	395		321		189	1,597			10	10	1,607	
Probation	199						199					199	
Traffic and Parking Violations Agency	40						40			2	2	42	
Sub-Total	1,335	397	-	1,751	1,046	391	4,920	-	-	25	25	4,945	
Behavioral Services	63						63			2	2	65	4
Health	193						193			4	4	197	
Physically Challenged							-			4	4	4	
Senior Citizens Affairs	28						28			1	1	29	16
Social Services	756						756			12	12	768	55
Veterans Services	5						5			2	2	7	
Youth Board	3						3			1	1	4	10
Sub-Total	1,048	-	-	-	-	-	1,048	-	-	26	26	1,074	85
Recreation, Parks and Museums	136						136			8	8	144	
Public Works	500						500			5	5	505	
Sub-Total	636	-	-	-	-	-	636	-	-	13	13	649	
Civil Service	46						46	3		6	9	55	
CF - Constituent Affairs							-			14	14	14	
CF - Printing, Mail & Graphics	30						30					30	
County Attorney	46						46			79	79	125	
Human Resources							-			9	9	9	
Human Rights Commission	7						7			2	2	9	
Labor Relations							-			5	5	5	
Real Estate Services	4						4			3	3	7	
Sub-Total	133	-	-	-	-	-	133	3	-	118	121	254	
Assessment	208						208			6	6	214	
Assessment Review Commission	35						35	4		3	7	42	
Information Technology	108						108			7	7	115	
Office of Management and Budget							-			25	25	25	
Purchasing	15						15			1	1	16	
Treasurer	32						32			3	3	35	
Sub-Total	398	-	-	-	-	-	398	4	-	45	49	447	
Housing & Intergovernmental Affairs							-			3	3	3	
Planning	15						15			2	2	17	
Sub-Total	15	-	-	-	-	-	15	-	-	5	5	20	-
Coord. Agency for Spanish Americans							-			4	4	4	
County Executive							-		1	19	20	20	
Minority Affairs							-			6	6	6	
Public Administrator	5						5			2	2	7	
Sub-Total	5	-	-	-	-	-	5	-	1	31	32	37	-
County Clerk	92						92		1	7	8	100	
Records Management	12						12					12	
County Comptroller	64						64		1	9	10	74	
District Attorney	136		39				175		1	194	195	370	
Elections	108						108			21	21	129	
Legislature							-		19	69	88	88	
Sub-Total	412	-	39	-	-	-	451	-	22	300	322	773	-
Sub-Total Full-Time Employees	3,982	397	39	1,751	1,046	391	7,606	7	23	563	593	8,199	85
Contract Employees												85	85
Major Operating Funds Sub-Total	3,982	397	39	1,751	1,046	391	7,606	7	23	563	593	8,284	
Sewer Districts	237						237			1	1	238	
Grand Total F/T Employees	4,219	397	39	1,751	1,046	391	7,843	7	23	564	594	8,522	-

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 3: Overtime Spending

Overtime Spending Analysis						
Departments	YTD Actual 'September 2010	YTD Actual 'September 2009	YTD Actual Variance	Adopted 2010 Budget	Year 2009 Actual	Variance 2010 Budget Vs. 2009 Actual
Assessment Review	-	23,388	23,388	160,457	23,387	137,070
Assessment	1,546	22,388	20,842	58,799	77,523	(18,724)
Behavioral Health	284	2,073	1,789	5,912	5,029	883
Consumer Affairs	28,251	66,592	38,341	109,786	87,885	21,901
Correctional Ctr/Sheriff	14,337,724	13,111,540	(1,226,184)	15,360,000	19,376,960	(4,016,960)
Constituent Affairs	34,179	-	(34,179)	38,003	3,079	34,924
County Clerk	-	1,200	1,200	105,564	8,257	97,307
County Comptroller	-	1,440	1,440	12,668	1,440	11,228
Civil Service	7,519	(663)	(8,182)	20,342	4,438	15,904
District Attorney	590,279	368,196	(222,083)	295,579	676,997	(381,418)
Elections	4,469	-	(4,469)	33,781	14,318	19,463
Fringe Benefits	(569)	-	569	-	-	-
Health	177,705	133,369	(44,336)	215,351	198,016	17,335
Human Rights	472	108	(364)	-	1,159	(1,159)
Information Technology	29,678	25,866	(3,812)	67,561	47,773	19,788
Medical Examiner	10,535	(1,589)	(12,124)	32,936	10,772	22,164
Public Administrator	1,084	500	(584)	7,612	1,949	5,663
Probation	105,690	62,550	(43,140)	225,000	184,180	40,820
Recreation & Parks	125,730	116,866	(8,864)	208,172	150,028	58,144
Planning	3,849	5,560	1,711	12,148	10,686	1,462
Purchasing	-	-	-	1,689	-	1,689
Public Works	1,409,054	782,092	(626,962)	1,069,224	1,493,719	(424,495)
Real Estate	13,959	10,307	(3,652)	28,943	20,523	8,420
Records Management	-	801	801	4,223	801	3,422
Senior Citizens	797	-	(797)	845	512	333
Social Services	795,645	721,684	(73,961)	1,315,265	1,383,888	(68,623)
Treasurer	1,198	1,011	(187)	16,890	4,744	12,146
TPVA	110,351	76,841	(33,510)	152,012	131,473	20,539
Youth Board	-	1,376	1,376	-	1,376	(1,376)
Total General Fund	17,789,429	15,533,496	(2,255,933)	19,558,762	23,920,912	(4,362,150)
Police District	14,018,749	9,824,892	(4,193,857)	15,232,384	17,857,520	(2,625,136)
Police HQ	10,820,173	11,542,867	722,694	16,730,532	18,438,234	(1,707,702)
Fire Commission	1,207,734	1,069,240	(138,494)	1,457,629	1,703,641	(246,012)
Subtotal - 5 Major Funds	43,836,085	37,970,495	(5,865,590)	52,979,307	61,920,307	(8,941,000)
Sewer Districts	1,099,294	1,014,778	(107,043)	1,725,000	1,588,439	136,561
Grand Total	44,935,379	38,985,273	(5,972,633)	54,704,307	63,508,746	(8,804,439)

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

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 4: Overtime Hours

Overtime			
Departments	YTD Actual September 2010	YTD Actual September 2009	YTD Actual Variance
Consumer Affairs	623	1,446	(823)
Correctional Center	247,170	227,376	19,795
Fire Commission	24,843	21,191	3,651
Medical Examiner	205	243	(39)
Public Administrator	26	26	0
Police District	184,797	149,365	35,432
Police Headquarters	153,408	168,605	(15,197)
Probation	3,200	1,721	1,479
Sheriff	11,510	7,927	3,583
Traffic and Parking Violations Agency	3,145	1,896	1,249
Sub-Total	628,925	579,796	49,130
Behavioral Health	4	81	(77)
Health	3,460	1,638	1,822
Social Services	12,413	14,201	(1,788)
Senior Citizens	19	13	7
Youth Board	0	31	(31)
Sub-Total	15,896	15,964	(68)
Recreation, Parks and Museums	2,387	1,852	535
Public Works	29,182	19,634	9,548
Sub-Total	31,569	21,486	10,083
Civil Service	111	48	63
Constituent Affairs	714	50	664
Human Rights Commission	11	23	(12)
Human Resources	0	0	0
Real Estate	245	269	(23)
Sub-Total	1,081	389	692
Assessment Review	0	374	(374)
Assessment	43	644	(601)
Information Technology	532	501	31
Treasurer	31	22	9
Sub-Total	607	1,541	(934)
Planning	58	76	(18)
Sub-Total	58	76	(18)
County Clerk	0	31	(31)
County Comptroller	0	39	(39)
Records Management	0	15	(15)
District Attorney	11,094	8,623	2,471
Board of Elections	0	14	(14)
Legislature	20	21	(2)
Sub-Total	11,113	8,744	2,370
Sewer & Water Supply	28,303	23,525	4,779
Sub-Total	28,303	23,525	4,779
Grand Total	717,553	651,521	66,032

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

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



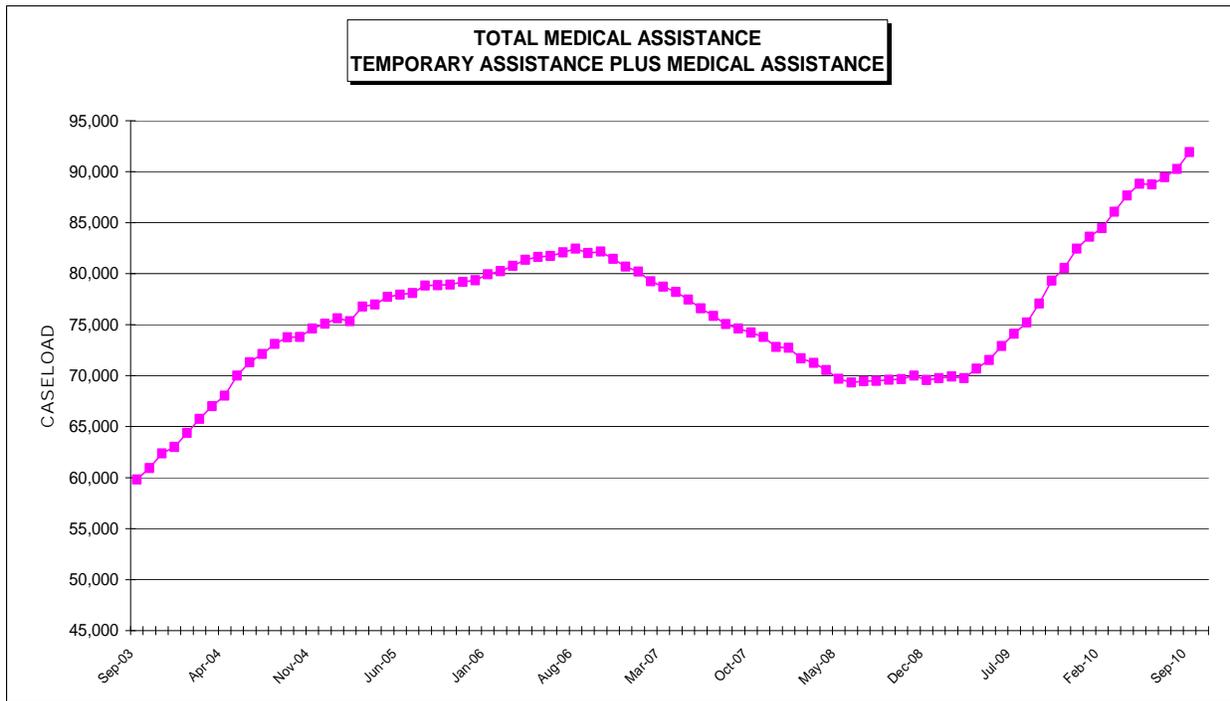
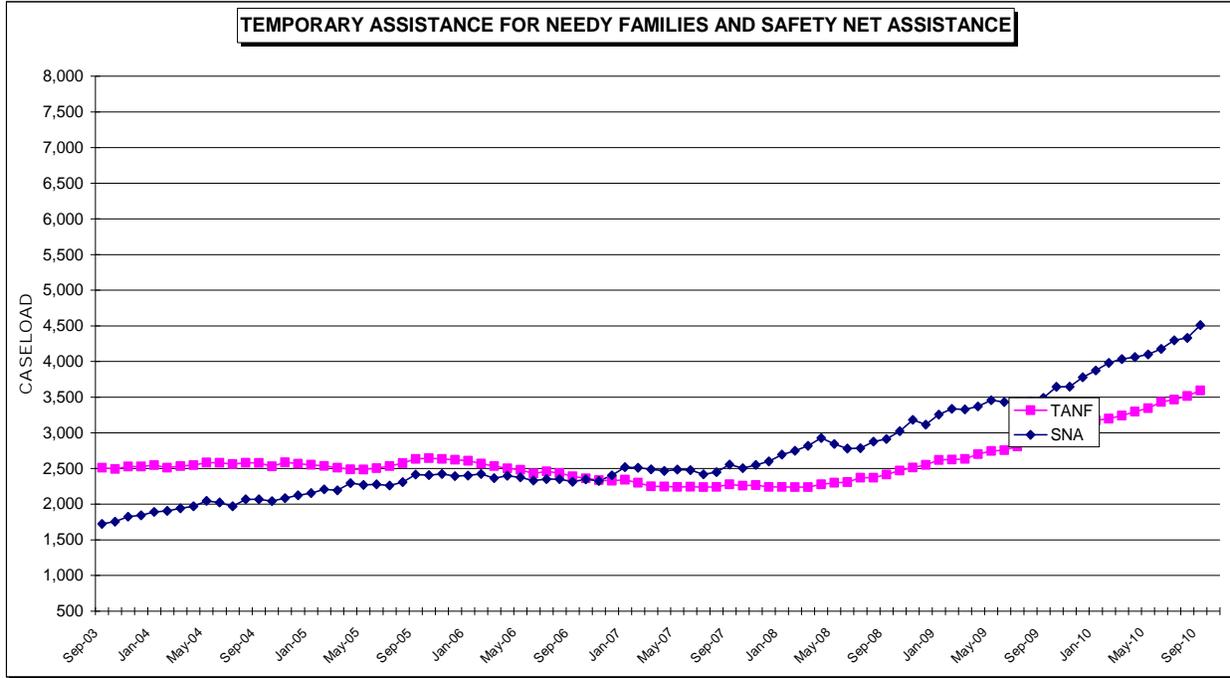
KPI REPORT 5: Utilities

UTILITIES REPORT: September 2010

Department	Description	Sub-Object Code	YTD Actual September 2010	YTD Actual September 2009	YTD Actual Variance	2010 Adopted Budget	Remaining Amount to 2010 Budget
Public Works (General Fund)							
	Water	55W	553,554	338,098	215,456	1,102,281	548,727
	Fuel	550	1,070,200	1,123,931	(53,731)	1,401,249	331,049
	Light, Power	551	15,406,001	17,704,438	(2,298,437)	16,192,413	786,412
	Telephone	552	-	65	(65)	1,625	1,625
	Natural Gas	553	1,639,818	1,498,102	141,716	2,113,950	474,132
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		26,696,054	29,142,197	(2,446,143)	28,837,999	2,141,945
Correctional Center							
	Water	55W	174,020	180,661	(6,641)	210,000	35,980
	Fuel	550	30,194	20,749	9,445	65,000	34,806
	Light, Power	551	108,280	152,939	(44,659)	260,000	151,720
	TOTAL		312,494	354,349	(41,855)	535,000	222,506
Police Department District (PDD)							
	Water	55W	25,244	22,161	3,083	42,300	17,056
	Fuel	550	186,420	173,666	12,754	445,009	258,589
	Light, Power	551	491,833	571,687	(79,854)	631,009	139,176
	Telephone	552	169,671	158,959	10,712	507,009	337,338
	TOTAL		873,168	926,473	(53,305)	1,625,327	752,159
Police Department Headquarters (PDH)							
	Water	55W	1,047	1,343	(296)	-	(1,047)
	Fuel	550	2,000	2,000	-	-	(2,000)
	Light, Power	551	(1,000)	-	(1,235,749)	-	1,000
	Telephone	552	1,888,373	1,234,749	650,281	2,533,440	645,067
	TOTAL		1,890,420	1,238,092	652,328	2,533,440	643,020
Information Technology							
	Cellular Phone	531	382,874	370,053	12,821	657,535	274,661
	Light, Power	551	15,561	-	(3,290,269)	-	(15,561)
	Telephone	552	3,010,988	3,305,830	(294,842)	4,386,285	1,375,297
	TOTAL		3,409,423	3,675,883	(266,460)	5,043,820	1,634,397
Social Services							
	Fuel	550	346	89	257	-	(346)
	Light, Power	551	-	-	-	400	400
	TOTAL		346	89	257	400	54
Major Operating Funds Departments Totals							
	Water	55W	753,865	542,263	211,602	1,354,581	600,716
	Cellular Phone	531	382,874	370,053	12,821	657,535	274,661
	Fuel	550	1,289,160	1,320,435	(31,275)	1,911,258	622,098
	Light, Power	551	16,020,675	18,429,064	(2,408,389)	17,083,822	1,063,147
	Telephone	552	5,069,032	5,054,041	14,991	7,428,359	2,359,327
	Natural Gas	553	1,639,818	1,498,102	141,716	2,113,950	474,132
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		33,181,905	35,691,521	(2,509,616)	38,575,986	5,394,081
Sewer & Storm Water Resources District (SSWRD)							
	Water	55W	804,152	378,076	426,076	1,677,718	873,566
	Fuel	550	-	354,845	(354,845)	667,425	667,425
	Light, Power	551	550,652	747,370	(196,718)	1,058,172	507,520
	Telephone	552	-	6,542	(6,542)	13,218	13,218
	Natural Gas	553	6,946,240	5,231,755	1,714,485	11,365,965	4,419,725
	TOTAL		8,301,044	6,718,588	1,582,456	14,782,498	6,481,454
County Total (Major Operating Funds and SSWRD)							
	Water	55W	1,558,017	920,339	637,678	3,032,299	1,474,282
	Cellular Phone	531	382,874	370,053	12,821	657,535	274,661
	Fuel	550	1,289,160	1,675,280	(386,120)	2,578,683	1,289,523
	Light, Power	551	16,571,327	19,176,434	(2,605,107)	18,141,994	1,570,667
	Telephone	552	5,069,032	5,060,583	8,449	7,441,577	2,372,545
	Natural Gas	553	8,586,058	6,729,857	1,856,201	13,479,915	4,893,857
	Thermal Energy -TRI-GEN	555	6,932,141	7,327,299	(395,158)	6,932,141	-
	Energy Conservation	560	1,094,340	1,150,264	(55,924)	1,094,340	-
	TOTAL		41,482,949	42,410,109	(927,160)	53,358,484	11,875,535

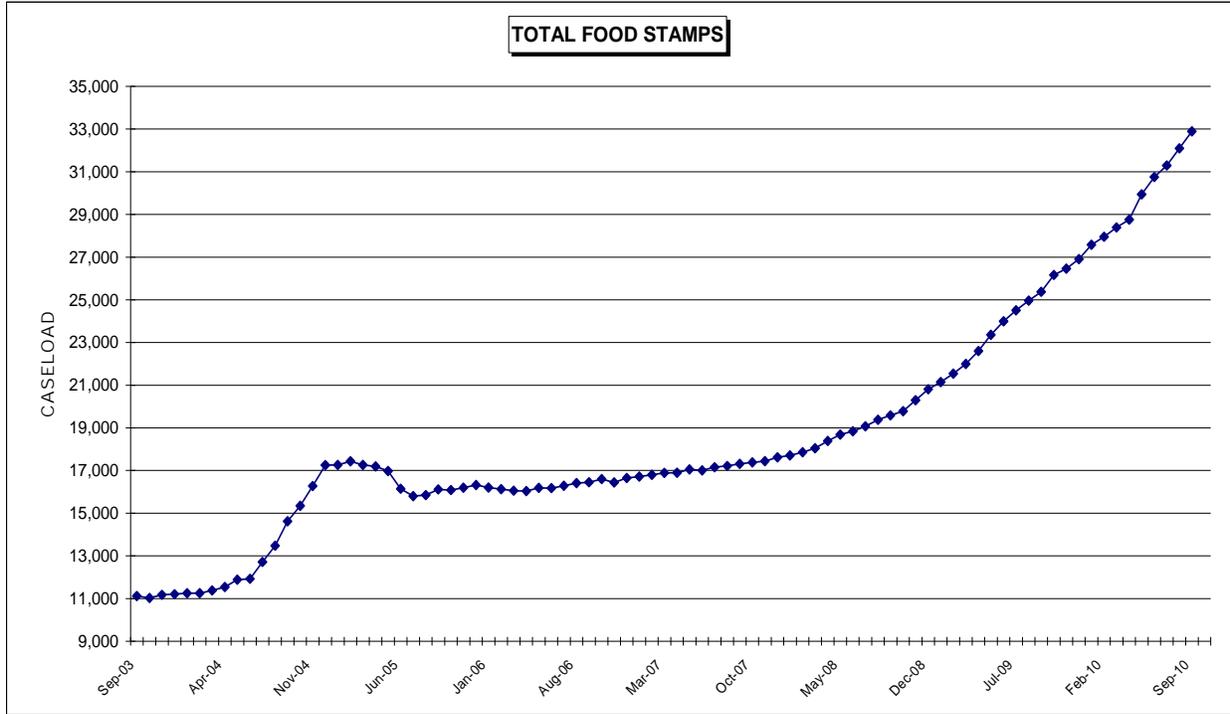


KPI REPORT 6: DSS Caseloads





KPI REPORT 6: DSS Caseloads





KPI REPORT 7: Correctional Center Inmate Population

	Sep-06	Sep-07	Sep-08	Sep-09	Sep-10
County Population	1,401	1,503	1,498	1,419	1,476
State-Ready Population	8	11	10	6	9
Federal Population	142	178	136	135	136
Parole Violators	57	27	16	27	25
TOTAL	1,608	1,719	1,660	1,587	1,646



KPI REPORT 8: Nassau Regional Off-Track Betting Corporation

NASSAU REGIONAL OFF-TRACK BETTING CORPORATION

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

Expense	YTD Actuals	
	Sep-10	Sep-09
Salary	9,473,460	9,951,767
Fringe Benefits	3,795,351	3,857,149
General and Administrative Expenses	8,678,159	10,205,866
Bond Principal	1,091,250	1,091,250
Expense Total	23,038,220	25,106,032
Revenue		
Net Retained Commission	20,972,995	23,086,951
Other income	1,514,638	1,218,764
Revenue Total	22,487,633	24,305,715
Net Profit	(550,587)	(800,317)

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT



KPI REPORT 9: Outstanding Interest Rate Swaps

Nassau County Interim Finance Authority

MTM Valuation Report as of 09/30/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$10,224,365.21)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$10,228,221.39)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$7,846,244.02)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$10,224,365.21)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$10,228,221.39)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$7,868,359.45)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$8,589,537.89)
Series 2004K Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$8,589,537.89)
Series 2004J UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$8,589,537.89)

Total **(\$82,388,390.34)**

Nassau Health Care Corporation

MTM Valuation Report as of 09/30/2010

Associated Bonds	Client Pays	Maturity Date	Initial Notional	Total Value
Series 2004 C1	3.4570%	8/1/2029	\$73,356,666.00	(\$12,253,583.67)
Series 2004 C2	3.4570%	8/1/2029	\$73,126,667.00	(\$12,218,394.35)
Series 2004 C3	3.4570%	8/1/2029	\$73,126,667.00	(\$12,218,430.32)
Series 2004 A	4.6100%	8/1/2012	\$25,675,000.00	(\$2,027,470.57)

Total **(\$38,717,878.91)**



KPI REPORT 10: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled the final statistics with respect to the 2011/12 Administrative Appeals filed. The results are as follows:

Administrative Appeals filed:

Residential	99,640
Commercial	<u>19,140</u>
Total Appealed	118,780

We would note that the residential appeals filed for 2011/12 declined by 10% as compared to the prior three year average.

Thus far for the 2011/12 Tax Year, we have made adjustments to the following major properties:

Retail

Sunrise Mall
Plaza 200
Bloomingdale's (Roosevelt Field)

Office

990 Stewart Avenue

Residential

Kensington Gate Owners' Corp.

FISCAL 2010 THIRD QUARTER FINANCIAL REPORT

