

**MONTHLY COUNTY BUDGET REPORT**

**For the Period Ending July 31, 2012**

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**Nassau County**

Long Island, New York



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**Edward P. Mangano, County Executive**

**Office of Management and Budget  
Office of the County Executive  
August 20, 2012**

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## **EXECUTIVE SUMMARY**





## OVERVIEW

The Office of Management and Budget (OMB), as required by NIFA, is issuing the July 2012 Financial Report. As in the past, the County is reporting its financial results on a budgetary basis, which is a comparison to the County's Adopted Budget. During the 2012 Budget adoption process, an agreement was reached with the Nassau County Interim Finance Authority (NIFA) to achieve structural balance in 2015. The County will remain in budgetary balance, the historical reporting mechanism, for the first three years of the 2012 – 2015 Multi-Year Financial Plan (MYP) despite unprecedented increases in employee pension and health insurance costs.

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

The County has achieved savings from several significant initiatives in the first seven months of 2012. The successful bus public-private partnership with Veolia Transportation results in annual savings of \$33 million to Nassau County taxpayers. In addition, the public-private partnership with Veolia Transportation has provided significant operational benefits. Previously, the MTA did not achieve approximately 15% of scheduled bus service deployment, on a daily basis. Veolia Transportation has improved this deployment to 100% and has greatly improved on-time performance.

An additional successful initiative is the consolidation of police precincts from eight to four, projected to result in recurring annual savings of \$20 million. Highlights of the Police Precinct consolidation include:

- Maintaining all 177 patrol cars in their current neighborhoods;
- Assigning 48 more police officers to community policing positions; and
- Redistributing administrative workload more evenly among four new precincts.

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

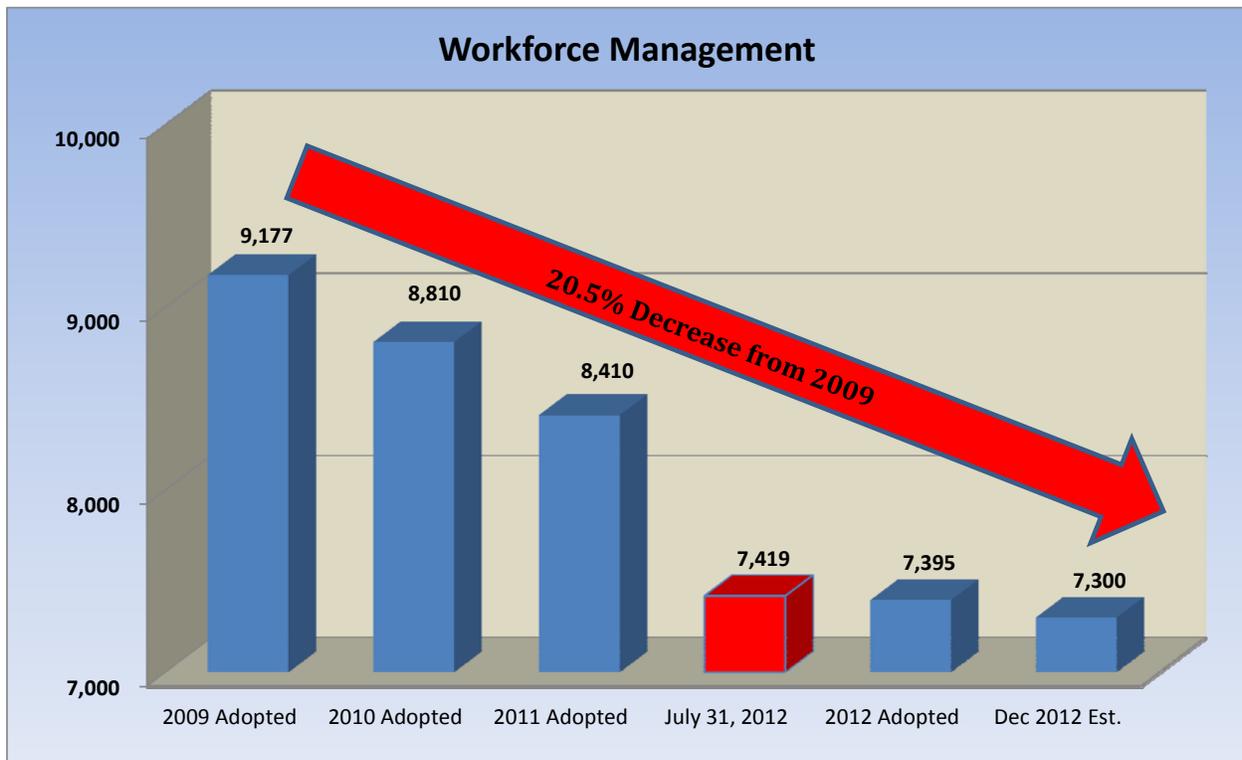
As noted by Grant Thornton LLP, a financial advisory firm retained by NIFA, the inherited collective bargaining agreements "provide for an unsustainable level of compensation and



benefits.” Grant Thornton has called for major changes to the current labor agreements including “across the board contributions by employees for health and retirement benefits” and “across the board reductions to paid leave.” Since assuming office, County Executive Mangano has called on labor unions for concessions to address these rapidly escalating costs; however, to date, the unions have not offered the requisite concessions necessary to bring the County’s total compensation costs down to the level needed to achieve structural balance.

Absent these labor concessions, the County has substantially reduced the workforce through layoffs, voluntary separation incentives and attrition. The County will continue to reduce its labor force to the lowest levels in Nassau County’s history, below the Adopted Budget level of 7,395 positions, as part of a plan to achieve recurring savings of \$150 million.

The full-time headcount for the major funds at the end of July 2012 was 7,419 positions compared to 7,861 at the end of December 2011, representing a reduction of 442 positions. The headcount will continue to decrease as a result of the current CSEA Voluntary Separation Incentive Program (VSIP), layoffs, and attrition. The County headcount is projected to be at approximately 7,300 positions by December 31, 2012. If achieved, it would represent a decrease of 20% when compared to the number of positions in the 2009 Adopted Budget.



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The County is projecting a deficit of \$23.6 million, on a budgetary basis, without any corrective actions. It should be noted that this projection assumes that the Minority of the County Legislature will not provide the necessary votes to allow bonding of \$16.5 million for tax certiorari payments, despite NIFA approving transitional financing as part of the 2012 Adopted Budget. In the Statement of the Directors of the Nassau County Interim Finance Authority in Connection with Their Conditional Approval of Nassau County's Multi-Year Plan for FY 2012-2015 was the following:

*transitional borrowing to help close the gap is reasonably necessary to avoid a shutdown of County government services and, concomitantly, a potentially unreasonable burden on the citizens and workforce.*

Currently, the Administration has developed numerous initiatives and is in the process of implementing them. The value of the actions listed below represents savings that will be achieved in 2012. For many of the actions, the savings will be greater on an annualized basis.

Gap Prior to Corrective Actions (\$'s in millions)	(23.6)
Close out of Capital Projects	19.0
Additional Labor Savings	4.6
Cancellation of Health & Human Services Contracts	3.8
Revenue Enhancement	3.3
Bonding of Terminal Leave for Police Long-term Disability Retirements	2.3
Police Precincts/Separation Incentive - Additional Attrition	1.5
Correctional Center Overtime Management	1.0
Police & Correction Officers Long-term Disability Retirements	1.0
<b>Surplus After Corrective Actions</b>	<b>12.9</b>

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

### **Additional Labor Savings**

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

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

Coupled with the previously stated initiatives, the Administration has developed a contingency plan (shown below) to balance the budget on a budgetary basis only and aid in replenishing the fund balance.

<b>Contingency Plan (\$'s in millions)</b>	<b>Annual Impact</b>
Elimination of LIRR Station Maintenance	28.1
Additional Labor Savings	10.0
Savings from UMS	7.0
Land Sales	6.0
OTPS reductions	5.0
Additional Sales Tax Growth	5.0



## EXPENDITURE RESULTS

### Salaries, Wages & Fees

Projected Salaries Expense for 2012 for the five major funds is \$810.7 million. Through July 31, the County has reduced expenses through the successful implementation of various corrective actions. Shortages in the salary budget, resulting from overtime and terminal leave expenses, will be offset by corrective actions and savings in other areas.

### Headcount

The full-time headcount for the major funds at the end of July 2012 was 7,419 positions compared to 7,861 at the end of December 2011, representing a reduction of 442 positions. The headcount will continue to decrease as a result of the current CSEA Voluntary Separation Incentive Program (VSIP), layoffs, and attrition. The headcount reductions represent a decrease of 20% when compared to the number of positions in the 2009 Adopted Budget.

### Overtime

Through July 31, 2012, the Police Department incurred approximately \$22.9 million in overtime expense, and OMB is projecting that the Police Department will end 2012 with \$48.0 million in overtime expense, which is consistent with 2011 year-end results. Through June 30, 2012, the Sheriff/Correctional Center incurred approximately \$7.9 million in overtime expense. This is a decrease of \$3.0 million when compared to July 2011. Our projections for the year assume that this level of savings will be sustained and could reach \$4 million by year-end. Based on the corrective actions listed as Smart Government Initiatives (SGI), overtime will be further reduced significantly as 2012 progresses.

### Employee Benefits

The 2012 Adopted Budget for Employee Benefits (including Workers' Compensation) for the five major funds was \$511.8 million. This included a variety of expenses such as pensions, employee and retiree health insurance, and workers' compensation. For 2012, Employee Benefits are projected to be \$465.4 million, a \$46.5 million savings from the 2012 Adopted Budget. This is primarily attributable to a declining number of individuals on the health insurances rolls and lower than budgeted health insurance costs due to lower composite-based premium increases. Overall, the health insurance rolls have been reduced by approximately 500 members over the last year. See KPI Report #5 for more specifics on how the health insurance



rolls have changed from both the beginning of this year as well as the comparable period in the prior year.

Risk Management and the Third Party Administrator (TPA) have been extremely effective in the implementation of Medical Treatment Guidelines by the Workers Compensation Board. The County's TPA participated in the Pilot Program and has yielded significant savings over the last 18 months. Medical costs in non-catastrophic claims have contributed greatly to claim costs and required values as well as over-utilization. The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Denial of variances has demonstrated significant success in reducing medical costs.

### **Contractual Services**

OMB projects 2012 Contractual Services to be \$222.3 million, an approximate \$8.6 million deficit when compared with the 2012 Adopted Budget. A higher number of bus routes than originally contemplated are being funded by the State Transportation Operating Assistance (STOA) Grant and Federal Capital Grant Funding at no net cost impact to Nassau County. Another contributing factor is the delay in moving a nursing contract with NuHealth from the County to the NYS Department of Health, from April 2012 to 2013.

### **Debt Service Costs (Principal & Interest)**

OMB projects Debt Service Costs to be \$128.5 million, \$34 million less than the \$162.9 million in the 2012 Adopted Budget. This is primarily due to delayed borrowings, lower than anticipated borrowing amounts and lower coupons than projected on the Tax Anticipation Notes issued in December 2011, and General Obligation Bonds issued in April 2012.

### **Other Expense**

OMB projects Other Expense to be \$305.2 million, \$80.6 million less than the \$385.8 million in the 2012 Adopted Budget. This is primarily due to the following: anticipated Tax Certiorari Settlements being charged to expense for 2012 (regardless of tax year) are \$58.5 million lower than anticipated and amounts budgeted as contingencies of approximately \$25 million will not be expensed, but instead will be used to offset expenses in other areas.



### **Recipient Grants**

OMB projects a surplus of approximately \$8.9 million primarily due to a lower than anticipated number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net Programs. Actual TANF and Safety Net caseloads are down when compared to last year (see KPI Report #6 for more specifics). In addition, expenses associated with the Emergency Hotel Placement Program budgeted in Recipient Grants are being charged to the Emergency Vendor Payment line.

### **Purchased Services**

OMB projects Purchased Services on behalf of direct assistance recipients to be approximately \$1.9 million higher than the \$57.9 million in the 2012 Adopted Budget primarily due to a higher than projected volume of day care cases.



### REVENUE RESULTS

#### Fines & Forfeits

OMB projects Fines & Forfeits to be \$4.1 million lower than the \$51.2 million in the 2012 Adopted Budget primarily due to a lower than anticipated number of summonses under the Red Light Camera Program, other traffic & parking related violations, and alarm permit fines in the Police Department.

#### Investment Income

OMB projects Investment Income to be \$1.2 million lower than the \$3.6 million in the 2012 Adopted Budget primarily due to lower than anticipated interest rates.

#### Rents & Recoveries

OMB projects Rents & Recoveries to be \$21.2 million higher than the \$16.9 million in the 2012 Adopted Budget primarily due to the cancellation of prior year encumbrances for Pre-school and Early Intervention in the Health Department as well as the sale of excess County-owned property.

#### Department Revenues

OMB projects Department Revenues to be \$13.1 million lower than the \$171.9 million in the 2012 Adopted Budget. This is primarily due to a lower than anticipated number of housed Suffolk County Inmates at the correctional facility and lower fees in the Police Department primarily related to ambulance and tow truck services.

#### Capital Backcharges

Capital Backcharges for 2012 are projected to be \$2.0 million, a deficit of \$7.9 million from the 2012 Adopted Budget. This is primarily attributable to a change in accounting treatment for salaries charged to capital projects, a technological reduction in scope associated with a project; and a lack of available funds for capital projects in the Police Department. Each department will directly expense their time to the 2012 capital projects.



### **Debt Service from Capital**

Debt Service from Capital for 2012 is projected to be \$74.4 million lower than the \$103.1 million in the 2012 Adopted Budget primarily due to lower than anticipated expenses (see Other Expense Explanation) and not receiving the necessary authorization to bond for Tax Certiorari Settlements.

### **Federal Aid**

OMB projects Federal Aid for 2012 to be \$161.9 million as compared to the 2012 Adopted Budget of \$165.1 million. The decrease of \$3.1 million is primarily attributed to a lower than projected number of TANF caseloads, partially offset by Federal Capital Grant Funding for the Veolia contract.

### **Sales Tax**

OMB projects Sales Tax for 2012 to be \$1.081 billion as compared to the 2012 Adopted Budget of \$1.056 billion. The surplus of \$25.0 million is primarily attributed to a higher rate of growth than anticipated in the 2012 Adopted Budget.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



Expense Variance Explanations - 2012 Adopted Budget				
OBJECT AND NAME	2012 Adopted Budget	July Projections	Variance	Explanations
AA - SALARIES, WAGES & FEES	686,673,715	810,669,502	(123,995,787)	Based on current staffing levels, many of the departments are projected to be over budget for salaries. Terminal Leave has been increased to reflect a portion of the liability associated with the Police Voluntary Separation Incentive Program which will be funded by the Employee Benefits Accrued Liability Reserve Fund.
AB - FRINGE BENEFITS	481,416,054	437,960,544	43,455,510	A surplus is projected primarily due to lower projected health insurance costs due to lower rates and the continuing decrease in the number of individuals on the health insurance rolls, Medicare Part-D reimbursement offsets budgeted in revenue and lower pension expenses as the actual 2012 invoice was lower than the Adopted Budget.
AC - WORKERS COMPENSATION	30,399,332	27,399,332	3,000,000	A surplus is projected primarily due to cost containment services provided by the TPA (Third Party Administrator) as well as the implementation of Medical Treatment Guidelines by the Workers Compensation Board that scrutinizes authorization requests in terms of generally accepted standards of care.
BB - EQUIPMENT	1,481,429	1,551,728	(70,299)	
DD - GENERAL EXPENSES	30,310,790	30,693,306	(382,516)	
DE - CONTRACTUAL SERVICES	213,612,365	222,255,653	(8,643,288)	A shortfall is projected due to the renegotiation of the Veolia contract at a higher rate. This increase is being funded by the State Transportation Operating Assistance (STOA) Grant and Federal Capital Grant Funding at no impact to Nassau County. Another contributing factor is the delay in moving a nursing contract with NUHealth from the County to the NYS Department of Health, from April 2012 to 2013.
DF - UTILITY COSTS	37,624,375	36,547,193	1,077,182	
DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	0	
FF - INTEREST	93,863,296	71,356,917	22,506,379	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
GA - LOCAL GOVT ASST PROGRAM	62,852,361	64,328,992	(1,476,631)	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than the Adopted Budget, this expense is also expected to be proportionately over budget.
GG - PRINCIPAL	69,011,202	57,530,001	11,481,201	A surplus is projected due to the timing of borrowings and lower amounts borrowed at lower rates than budgeted.
HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	0	
HD - DEBT SERVICE CHARGEBACKS	345,015,740	321,143,986	23,871,754	A surplus is projected due to delayed and reduced borrowing. The projected surplus will be offset by a deficit in Debt Service Chargeback Revenue in the Debt Service Fund.
HF - INTER-DEPARTMENTAL CHARGES	155,436,060	155,436,060	0	
HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	19,332,746	0	
LB - TRANSF TO GENERAL FUND	-	698,200	(698,200)	Reflects a transfer from the Police Department to the Budget Department to fund expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected deficit will be offset by Interfund Transfers.
MM - MASS TRANSPORTATION	42,217,100	42,217,100	0	
NA - NCIFA EXPENDITURES	2,025,000	2,025,000	0	
OO - OTHER EXPENSE	385,837,230	305,230,835	80,606,395	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 expense is \$16.5 million, which represents settlements that will not require legislative approval. The contingency portion of Other Expense will be used to offset expenses in other areas.
PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	167,975,000	5,000,000	A surplus is due primarily to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
SS - RECIPIENT GRANTS	74,645,000	65,740,000	8,905,000	A surplus is projected primarily as a result of a lower than projected number of caseloads under the Temporary Assistance for Needy Families (TANF) and Safety Net programs. In addition, expenses associated with the Emergency Hotel Placement Program are being re-classed to the Emergency Vendor Payment line.
TT - PURCHASED SERVICES	57,944,683	59,822,000	(1,877,317)	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
WW - EMERGENCY VENDOR PAYMENTS	64,396,824	64,400,000	(3,176)	
XX - MEDICAID	248,838,445	248,838,445	0	
	<b>3,293,908,747</b>	<b>3,231,152,540</b>	<b>62,756,207</b>	

## 2012 July Salary Variance

Salaries & Wages :	\$Amount
2012 Savings Included in Adopted Budget	(132.0)
Workforce Reduction FT only	52.0
Backfill & Promotions	(2.0)
Savings in PT based on On Board HC	2.4
Savings in SE	1.4
Forecasted 2012 Attrition Savings (Excluding Police Incentive)	1.4
Term Leave Expense not being bonded	(27.4)
Additional Overtime	(25.9)
Other Extras	2.0
PW transfer to CAP Fund	4.1
<b>Salary Variance</b>	<b>(124.0)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## Revenue Variance Explanations - 2012 Adopted Budget

OBJECT AND NAME	2012 Adopted Budget	July Projections	Variance	
BA - INT PENALTY ON TAX	28,500,000	28,500,000	0	
BC - PERMITS & LICENSES	12,029,332	11,386,732	(642,600)	A deficit is projected primarily due to a lower estimate for the number of road opening permits to be issued than originally contemplated.
BD - FINES & FORFEITS	51,249,708	47,140,704	(4,109,004)	A deficit is projected primarily due to a lower number of summonses/tickets issued as well as lower than expected Red Light Camera Revenues and alarm permit fines.
BE - INVEST INCOME	3,626,400	2,379,784	(1,246,616)	A deficit is projected primarily due to lower investment earnings rates than was anticipated in the budget.
BF - RENTS & RECOVERIES	16,894,401	38,139,691	21,245,290	A surplus is projected primarily due to the cancellation of prior year encumbrances in the Health Department as well as the anticipated sale of the Ring Road property.
BG - REVENUE OFFSET TO EXPENSE	21,984,354	14,678,154	(7,306,200)	A variance is projected primarily due to budgeted reimbursements for Medicare - Part D charges anticipated to offset Fringe Benefit expense and not be booked as revenue.
BH - DEPT REVENUES	171,941,513	158,811,871	(13,129,642)	A deficit is projected primarily due to an estimated lower number of Suffolk County Inmates than originally anticipated and lower ambulance and tow truck service revenues.
BI - CAP BACKCHARGES	9,887,864	2,000,000	(7,887,864)	A deficit is projected primarily due to a change in accounting treatment for salaries charged to capital projects as well as scaling down an Information Technology Project.
BJ - INTERDEPT REVENUES	155,436,060	155,436,060	0	
BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,661,865	0	
BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	28,740,000	(74,398,378)	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.
BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	321,143,986	(23,871,753)	A projected deficit reflects a lower projected debt service expense.
BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	76,650,286	2,511,081	A projected surplus reflects a supplemental appropriation from the Employee Benefits Accrued Liability Reserve Fund to partially cover the liability associated with the Police Voluntary Separation Incentive Program, offset by lower than anticipated interfund revenues from Sewer & Storm Water Resource District and Environmental Bond Act funds.
FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	161,925,363	(3,138,594)	A deficit is projected primarily due to a lower than projected number of caseloads under the Temporary Assistance for Needy Families program (TANF) as well as lower reimbursements in connection with lower projected salary levels, partially offset by funding received from the Federal Capital Grant Fund.
IF - INTERFD TSFS - INTERFUND TRANSFERS	0	698,200	698,200	Reflects a transfer from the Police Department to the Budget Department in the General Fund to cover expenses associated with Evidence Analysis that were previously outsourced by the Police Department. This projected surplus will be offset by Transfers to the General Fund.
SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	233,570,957	(1,243,472)	A deficit is projected primarily due to lower Pre-School and Early Intervention spending along with a decrease in the Social Service salary line and a reduction in the number of Safety Net program caseloads, partially offset by funds received from the State Transportation Operating Assistance Grant.
TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	995,830,302	25,027,627	A surplus is projected due to a higher growth rate than budgeted.
TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	85,423,241	37,532	
TL - PROPERTY TAX	804,331,558	805,383,051	1,051,493	
TO - OTB 5% TAX	3,229,600	3,229,600	0	
TX - SPECIAL TAXS - SPECIAL TAXES	27,776,000	27,776,000	0	
	<b>3,293,908,747</b>	<b>3,207,505,847</b>	<b>(86,402,900)</b>	

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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**FUND AND  
DEPARTMENT DETAIL**



# FISCAL 2012 MONTHLY FINANCIAL REPORT



MAJOR FUNDS					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	686,673,715	492,226,140	810,669,502	(123,995,787)
	AB - FRINGE BENEFITS	481,416,054	297,695,505	437,960,544	43,455,510
	AC - WORKERS COMPENSATION	30,399,332	11,585,606	27,399,332	3,000,000
	BB - EQUIPMENT	1,481,429	478,288	1,551,728	(70,299)
	DD - GENERAL EXPENSES	30,310,790	16,593,223	30,693,306	(382,516)
	DE - CONTRACTUAL SERVICES	213,612,365	171,953,601	222,255,653	(8,643,288)
	DF - UTILITY COSTS	37,624,375	21,073,557	36,547,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	715,981	64,328,992	(1,476,631)
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	8,121,682	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	LB - TRANSF TO GENERAL FUND	0	698,200	698,200	(698,200)
	MM - MASS TRANSPORTATION	42,217,100	3,797,806	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	385,837,230	(16,749,223)	305,230,835	80,606,395
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,632,120	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,645,000	37,469,076	65,740,000	8,905,000
	TT - PURCHASED SERVICES	57,944,683	50,606,402	59,822,000	(1,877,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,470,604	64,400,000	(3,176)
	XX - MEDICAID	248,838,445	149,219,890	248,838,445	0
<b>Expenses excluding Interdepartmental Transfers</b>		<b>2,793,456,947</b>	<b>1,517,373,858</b>	<b>2,754,572,494</b>	<b>38,884,453</b>
<b>Interdepartmental Transfers</b>		<b>500,451,800</b>	<b>58,833,945</b>	<b>476,580,046</b>	<b>23,871,754</b>
<b>Total Expenses Including Interdepartmental Transfers</b>		<b>3,293,908,747</b>	<b>1,576,207,803</b>	<b>3,231,152,540</b>	<b>62,756,207</b>
REV	BA - INT PENALTY ON TAX	28,500,000	11,002,814	28,500,000	0
	BC - PERMITS & LICENSES	12,029,332	7,485,031	11,386,732	(642,600)
	BD - FINES & FORFEITS	51,249,708	24,126,551	47,140,704	(4,109,004)
	BE - INVEST INCOME	3,626,400	785,880	2,379,784	(1,246,616)
	BF - RENTS & RECOVERIES	16,894,401	21,554,754	38,139,691	21,245,290
	BG - REVENUE OFFSET TO EXPENSE	21,984,354	(103,048)	14,678,154	(7,306,200)
	BH - DEPT REVENUES	171,941,513	78,007,061	158,811,871	(13,129,642)
	BI - CAP BACKCHARGES	9,887,864	0	2,000,000	(7,887,864)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	103,138,378	0	28,740,000	(74,398,378)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	74,139,205	10,026,646	76,650,286	2,511,081
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	165,063,957	4,403,186	161,925,363	(3,138,594)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	698,200	698,200	698,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,814,429	93,588,807	233,570,957	(1,243,472)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	354,735,864	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	44,324,143	85,423,241	37,532
	TL - PROPERTY TAX	804,331,558	805,383,051	805,383,051	1,051,493
	TO - OTB 5% TAX	3,229,600	1,396,400	3,229,600	0
	TX - SPECIAL TAXS - SPECIAL TAXES	27,776,000	14,362,918	27,776,000	0
<b>Revenues Including Interdepartmental Transfers</b>		<b>2,793,456,948</b>	<b>1,479,868,563</b>	<b>2,730,925,801</b>	<b>(62,531,147)</b>
<b>Interdepartmental Transfers</b>		<b>500,451,799</b>	<b>58,833,945</b>	<b>476,580,046</b>	<b>(23,871,753)</b>
<b>Total Revenues Including Interdepartmental Transfers</b>		<b>3,293,908,747</b>	<b>1,538,702,507</b>	<b>3,207,505,847</b>	<b>(86,402,900)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>(23,646,693)</b>		

# FISCAL 2012 MONTHLY FINANCIAL REPORT



GENERAL FUND					
E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	274,194,930	209,492,959	361,473,352	(87,278,422)
	AB - FRINGE BENEFITS	243,258,092	133,191,563	214,579,416	28,678,676
	AC - WORKERS COMPENSATION	19,614,935	7,593,696	17,114,935	2,500,000
	BB - EQUIPMENT	1,074,777	348,481	1,145,076	(70,299)
	DD - GENERAL EXPENSES	23,241,020	11,834,113	23,629,536	(388,516)
	DE - CONTRACTUAL SERVICES	201,300,365	161,862,126	209,943,653	(8,643,288)
	DF - UTILITY COSTS	33,927,375	18,745,922	32,850,193	1,077,182
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	715,981	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HD - DEBT SERVICE CHARGEBACKS	332,235,488	0	307,758,325	24,477,163
	HF - INTER-DEPARTMENTAL CHARGES	80,820,023	23,936,441	80,820,023	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,332,746	8,121,682	19,332,746	0
	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	MM - MASS TRANSPORTATION	42,217,100	3,797,806	42,217,100	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	135,295,266	(18,340,382)	75,331,994	59,963,272
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,632,120	167,975,000	5,000,000
	SS - RECIPIENT GRANTS	74,645,000	37,469,076	65,740,000	8,905,000
	TT - PURCHASED SERVICES	57,944,683	50,606,402	59,822,000	(1,877,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,470,604	64,400,000	(3,176)
	XX - MEDICAID	248,838,445	149,219,890	248,838,445	0
<b>EXP Total</b>		<b>2,108,189,430</b>	<b>995,889,626</b>	<b>2,077,325,786</b>	<b>30,863,644</b>
REV	BA - INT PENALTY ON TAX	28,500,000	11,002,814	28,500,000	0
	BC - PERMITS & LICENSES	8,300,832	5,156,971	7,658,232	(642,600)
	BD - FINES & FORFEITS	49,499,708	23,702,551	46,140,704	(3,359,004)
	BE - INVEST INCOME	3,331,500	750,515	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	16,694,401	21,375,859	37,774,006	21,079,605
	BG - REVENUE OFFSET TO EXPENSE	18,499,454	(103,048)	14,678,154	(3,821,300)
	BH - DEPT REVENUES	136,250,013	61,751,088	127,420,371	(8,829,642)
	BI - CAP BACKCHARGES	8,075,464	0	2,000,000	(6,075,464)
	BJ - INTERDEPT REVENUES	116,499,063	58,662,896	116,499,063	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,090,304	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	93,071,000	0	18,071,000	(75,000,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	45,202,386	10,026,646	45,202,533	147
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	158,236,049	1,662,059	155,097,455	(3,138,594)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	698,200	698,200	698,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	234,035,429	93,404,464	232,791,957	(1,243,472)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	354,735,864	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	44,324,143	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	121,080,876	121,080,876	1,041,594
	TO - OTB 5% TAX	3,229,600	1,396,400	3,229,600	0
	TX - SPECIAL TAXES - SPECIAL TAXES	3,875,000	2,949,215	3,875,000	0
<b>REV Total</b>		<b>2,108,189,430</b>	<b>820,667,815</b>	<b>2,052,943,423</b>	<b>(55,246,007)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>(24,382,363)</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	OBJECT AND NAME	2012 Adopted	Current Obliga	July Projection:	Variance
EXP	FF - INTEREST	93,863,296	39,859,255	71,356,917	22,506,379
	GG - PRINCIPAL	69,011,202	34,735,000	57,530,001	11,481,201
	OO - OTHER EXPENSE	222,219,146	916,187	225,081,741	(2,862,595)
<b>EXP Total</b>		<b>385,093,644</b>	<b>75,510,442</b>	<b>353,968,659</b>	<b>31,124,985</b>
REV	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	6,438,378	0	7,040,000	601,622
	BV - DEBT SERVICE CHARGEBACK REVENUE	345,015,739	0	321,143,986	(23,871,753)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,476,219	0	20,621,365	(7,854,854)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,163,308	2,581,654	5,163,308	0
<b>REV Total</b>		<b>385,093,644</b>	<b>2,581,654</b>	<b>353,968,659</b>	<b>(31,124,985)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	9,678,789	6,049,046	10,464,193	(785,404)
	AB - FRINGE BENEFITS	4,676,084	2,870,161	4,322,008	354,076
	BB - EQUIPMENT	26,600	0	26,600	0
	DD - GENERAL EXPENSES	76,700	39,691	70,700	6,000
	DE - CONTRACTUAL SERVICES	4,275,100	4,151,118	4,275,100	0
	HD - DEBT SERVICE CHARGEBACKS	338,713	0	344,318	(5,605)
	HF - INTER-DEPARTMENTAL CHARGES	2,655,373	1,025,906	2,655,373	0
<b>EXP Total</b>		<b>21,727,359</b>	<b>14,135,921</b>	<b>22,158,292</b>	<b>(430,933)</b>
REV	BE - INVEST INCOME	6,200	0	20	(6,180)
	BF - RENTS & RECOVERIES	0	2,513	2,513	2,513
	BG - REVENUE OFFSET TO EXPENSE	28,700	0	0	(28,700)
	BH - DEPT REVENUES	6,147,300	3,524,492	6,147,300	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	104,600	0	104,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	190,000	48,811	190,000	0
	TL - PROPERTY TAX	15,250,559	15,254,563	15,254,563	4,004
<b>REV Total</b>		<b>21,727,359</b>	<b>18,830,379</b>	<b>21,698,996</b>	<b>(28,363)</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>(459,296)</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is projected primarily due to Terminal Leave Expenses not provided for in the 2012 Adopted Budget.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	210,050,204	132,817,409	225,250,488	(15,200,284)
	AB - FRINGE BENEFITS	120,142,218	83,695,656	112,173,103	7,969,115
	AC - WORKERS COMPENSATION	7,264,619	2,600,832	6,764,619	500,000
	BB - EQUIPMENT	152,052	85,954	152,052	0
	DD - GENERAL EXPENSES	3,824,750	2,742,801	3,824,750	0
	DE - CONTRACTUAL SERVICES	834,900	471,516	834,900	0
	DF - UTILITY COSTS	1,239,200	637,256	1,239,200	0
	HD - DEBT SERVICE CHARGEBACKS	1,733,051	0	1,958,474	(225,423)
	HF - INTER-DEPARTMENTAL CHARGES	22,464,774	15,892,252	22,464,774	0
	OO - OTHER EXPENSE	16,461,616	516,288	3,047,100	13,414,516
<b>EXP Total</b>		<b>384,167,384</b>	<b>239,459,962</b>	<b>377,709,460</b>	<b>6,457,924</b>
REV	BC - PERMITS & LICENSES	2,828,500	1,814,985	2,828,500	0
	BD - FINES & FORFEITS	1,750,000	424,000	1,000,000	(750,000)
	BE - INVEST INCOME	271,400	30,623	58,500	(212,900)
	BF - RENTS & RECOVERIES	200,000	15,767	207,031	7,031
	BG - REVENUE OFFSET TO EXPENSE	1,460,000	0	0	(1,460,000)
	BH - DEPT REVENUES	4,911,700	1,787,648	2,511,700	(2,400,000)
	BJ - INTERDEPT REVENUES	354,257	0	354,257	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	2,407,000	0	2,407,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	10,365,788	10,365,788
	TL - PROPERTY TAX	369,984,527	369,987,987	369,987,987	3,460
<b>REV Total</b>		<b>384,167,384</b>	<b>374,061,011</b>	<b>389,720,763</b>	<b>5,553,379</b>
<b>Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>12,011,304</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	192,749,792	143,866,726	213,481,469	(20,731,677)
	AB - FRINGE BENEFITS	113,339,660	77,938,126	106,886,017	6,453,643
	AC - WORKERS COMPENSATION	3,519,778	1,391,079	3,519,778	0
	BB - EQUIPMENT	228,000	43,853	228,000	0
	DD - GENERAL EXPENSES	3,168,320	1,976,619	3,168,320	0
	DE - CONTRACTUAL SERVICES	7,202,000	5,468,842	7,202,000	0
	DF - UTILITY COSTS	2,457,800	1,690,379	2,457,800	0
	HD - DEBT SERVICE CHARGEBACKS	10,708,488	0	11,082,869	(374,381)
	HF - INTER-DEPARTMENTAL CHARGES	24,251,608	17,979,346	24,251,608	0
	LB - TRANSF TO GENERAL FUND	0	698,200	698,200	(698,200)
	OO - OTHER EXPENSE	11,861,202	158,683	1,770,000	10,091,202
<b>EXP Total</b>		<b>369,486,648</b>	<b>251,211,852</b>	<b>374,746,061</b>	<b>(5,259,413)</b>
REV	BC - PERMITS & LICENSES	900,000	513,075	900,000	0
	BE - INVEST INCOME	17,300	4,743	10,400	(6,900)
	BF - RENTS & RECOVERIES	0	160,615	156,141	156,141
	BG - REVENUE OFFSET TO EXPENSE	1,996,200	0	0	(1,996,200)
	BH - DEPT REVENUES	24,632,500	10,943,832	22,732,500	(1,900,000)
	BI - CAP BACKCHARGES	1,812,400	0	0	(1,812,400)
	BJ - INTERDEPT REVENUES	13,338,458	171,049	13,338,458	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	1,222,000	0	1,222,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	356,000	0	356,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	1,664,600	159,474	1,664,600	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,000	135,532	589,000	0
	TL - PROPERTY TAX	299,057,190	299,059,625	299,059,625	2,435
	TX - SPECIAL TAXES - SPECIAL TAXES	23,901,000	11,413,703	23,901,000	0
<b>REV Total</b>		<b>369,486,648</b>	<b>322,561,648</b>	<b>363,929,724</b>	<b>(5,556,924)</b>

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

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## FISCAL 2012 MONTHLY FINANCIAL REPORT

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### RED LIGHT CAMERA FUND

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



SEWER AND STORM WATER RESOURCE DISTRICT FUND					
E/R	OBJECT AND NAME	2012 Adopted B	Current Obligatic	July Projection	Variance
EXP	AA - SALARIES, WAGES & FEES	19,332,216	11,061,200	18,303,718	1,028,498
	AB - FRINGE BENEFITS	11,614,028	7,037,959	9,947,390	1,666,638
	BB - EQUIPMENT	323,900	58,952	323,900	0
	DD - GENERAL EXPENSES	14,540,674	8,026,096	14,540,674	0
	DE - CONTRACTUAL SERVICES	24,020,600	22,371,764	24,020,600	0
	DF - UTILITY COSTS	10,749,300	6,791,788	10,749,300	0
	FF - INTEREST	9,143,079	276,475	9,143,079	0
	GG - PRINCIPAL	16,677,500	869,359	16,677,500	0
	HH - INTERFD CHGS - INTERFUND CHARGES	36,720,711	0	32,215,588	4,505,123
	OO - OTHER EXPENSE	21,095,600	75,000	21,095,600	0
<b>EXP Total</b>		<b>164,217,608</b>	<b>56,568,592</b>	<b>157,017,349</b>	<b>7,200,259</b>
REV	BC - PERMITS & LICENSES	734,800	454,614	734,800	0
	BE - INVEST INCOME	1,141,500	127,341	346,432	(795,068)
	BF - RENTS & RECOVERIES	71,000	60,402	53,533	(17,467)
	BG - REVENUE OFFSET TO EXPENSE	164,900	0	0	(164,900)
	BH - DEPT REVENUES	40,004,300	1,192,910	40,004,300	0
	BI - CAP BACKCHARGES	650,000	0	650,000	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	0
	IF - INTERFD TSFS - INTERFUND TRANSFERS	100,872,046	26,145,834	100,872,046	0
<b>REV Total</b>		<b>145,889,940</b>	<b>30,232,494</b>	<b>144,912,505</b>	<b>(977,435)</b>
<b>Projected Deficit</b>		<b>(18,327,668)</b>	<b>(26,336,098)</b>	<b>(12,104,844)</b>	
	AA - FUND BALANCE	18,327,668	0	18,327,668	
<b>Adjusted Year End Results with Fund Balance Usage</b>		<b>0</b>	<b>(26,336,098)</b>	<b>6,222,824</b>	

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

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## AC - DEPARTMENT OF INVESTIGATIONS

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

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## AR - ASSESSMENT REVIEW COMMISSION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,800,980	1,273,591	2,134,315	(333,335)
	DD - GENERAL EXPENSES	33,033	22,072	33,033	0
	DE - CONTRACTUAL SERVICES	12,250	0	12,250	0
<b>EXP Total</b>		<b>1,846,263</b>	<b>1,295,663</b>	<b>2,179,598</b>	<b>(333,335)</b>
REV	BF - RENTS & RECOVERIES	0	22,414	22,414	22,414
<b>REV Total</b>		<b>0</b>	<b>22,414</b>	<b>22,414</b>	<b>22,414</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	8,434,763	5,700,687	9,597,646	(1,162,883)
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	303,900	197,089	303,900	0
	DE - CONTRACTUAL SERVICES	39,000	0	39,000	0
<b>EXP Total</b>		<b>8,782,663</b>	<b>5,897,776</b>	<b>9,945,546</b>	<b>(1,162,883)</b>
REV	BH - DEPT REVENUES	100,400	38,542	100,400	0
	BI - CAP BACKCHARGES	155,300	0	0	(155,300)
<b>REV Total</b>		<b>255,700</b>	<b>38,542</b>	<b>100,400</b>	<b>(155,300)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	7,786,438	5,251,907	8,776,546	(990,108)
	BB - EQUIPMENT	15,000	840	15,000	0
	DD - GENERAL EXPENSES	427,400	427,234	427,400	0
	DE - CONTRACTUAL SERVICES	2,800,000	2,596,108	4,840,000	(2,040,000)
<b>EXP Total</b>		<b>11,028,838</b>	<b>8,276,089</b>	<b>14,058,946</b>	<b>(3,030,108)</b>
REV	BD - FINES & FORFEITS	590,000	225,006	590,000	0
	BF - RENTS & RECOVERIES	620,000	1,295,744	1,295,744	675,744
	BH - DEPT REVENUES	95,000	62,601	95,000	0
	BJ - INTERDEPT REVENUES	3,124,796	0	3,124,796	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	185,726	300,000	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	75,000	47,839	75,000	0
<b>REV Total</b>		<b>4,804,796</b>	<b>1,816,916</b>	<b>5,480,540</b>	<b>675,744</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A deficit is projected due to higher than anticipated costs for outside counsel.
REV	BF - RENTS & RECOVERIES	A surplus is projected due to settlements resulting from successful litigation.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



**BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS**

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	335,211	0	0
	DD - GENERAL EXPENSES	0	(165)	0	0
	DE - CONTRACTUAL SERVICES	0	(30,000)	0	0
<b>EXP Total</b>		<b>0</b>	<b>305,046</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	139,323	0	0
<b>REV Total</b>		<b>0</b>	<b>139,323</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>	<b>2012 Adopted Budget</b>	<b>Current Obligations</b>	<b>July Projections</b>	<b>Variance</b>
	AA - SALARIES, WAGES & FEES	2,314,399	25,981	2,748,067	(433,668)
	AB - FRINGE BENEFITS	27,306,963	417,579	27,306,963	0
	AC - WORKERS COMPENSATION	12,314,600	4,208,184	9,814,600	2,500,000
	BB - EQUIPMENT	10,000	0	10,000	0
	DD - GENERAL EXPENSES	50,500	54,700	50,500	0
	DE - CONTRACTUAL SERVICES	2,803,600	1,726,516	2,803,600	0
	GA - LOCAL GOVT ASST PROGRAM	62,852,361	715,981	64,328,992	(1,476,631)
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	5,947,211	0	5,947,211	0
	HH - INTERFD CHGS - INTERFUND CHARGES	19,322,746	8,121,682	19,322,746	0
	NA - NCIFA EXPENDITURES	2,025,000	0	2,025,000	0
	OO - OTHER EXPENSE	44,901,094	12,126,157	44,901,094	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>192,848,474</b>	<b>40,396,780</b>	<b>192,258,773</b>	<b>589,701</b>
	<b>30 - FISCAL ANALYSIS</b>				
	AA - SALARIES, WAGES & FEES	(84,324,037)	0	640,625	(84,964,662)
	<b>30 - FISCAL ANALYSIS Total</b>	<b>(84,324,037)</b>	<b>0</b>	<b>640,625</b>	<b>(84,964,662)</b>
<b>EXP Total</b>		<b>108,524,437</b>	<b>40,396,780</b>	<b>192,899,398</b>	<b>(84,374,961)</b>
REV	<b>10 - OFFICE OF MANAGEMENT AND BUDGET</b>				
	<b>OBJECT AND NAME</b>				
	BD - FINES & FORFEITS	2,850,000	737,543	2,850,000	0
	BF - RENTS & RECOVERIES	1,020,000	940,442	1,375,567	355,567
	BG - REVENUE OFFSET TO EXPENSE	15,110,954	1,381,470	14,178,154	(932,800)
	BH - DEPT REVENUES	620,000	620,000	620,000	0
	BJ - INTERDEPT REVENUES	59,582,617	53,075,284	59,582,617	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	8,661,865	8,111,461	8,661,865	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	18,071,000	0	18,071,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	39,643,146	10,022,696	39,643,146	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	118,400	146,252	146,252	27,852
	IF - INTERFD TSFS - INTERFUND TRANSFERS	0	698,200	698,200	698,200
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,405,000	1,956,804	2,405,000	0
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	970,802,675	354,735,864	995,830,302	25,027,627
	TB - PART COUNTY - SALES TAX PART COUNTY	85,385,709	44,324,143	85,423,241	37,532
	TL - PROPERTY TAX	120,039,282	360,858	121,080,876	1,041,594
	TO - OTB 5% TAX	3,229,600	1,396,400	3,229,600	0
	<b>10 - OFFICE OF MANAGEMENT AND BUDGET Total</b>	<b>1,327,540,248</b>	<b>478,507,416</b>	<b>1,353,795,819</b>	<b>26,255,571</b>
<b>REV Total</b>		<b>1,327,540,248</b>	<b>478,507,416</b>	<b>1,353,795,819</b>	<b>26,255,571</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A shortfall is currently projected in Control Center 10 primarily due to Terminal Leave Expenses not provided for in the budget and the non-realization of the salary savings target. The projected amount shown in Control Center 30 is comprised of Terminal Leave Expense partially offset by attrition savings for non-police personnel.
	GA - LOCAL GOVT ASST PROGRAM	Local Government Assistance is a percentage of total sales tax receipts. Since sales tax is expected to be higher than budgeted, this expense is also expected to be proportionately over budget.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of canceling prior year encumbrances.
	IF - INTERFD TSFS - INTERFUND TRANSFERS	The projection reflects the transfer from the Police Department to the General Fund (reflected in the Budget Department) to fund the expenses for Evidence Analysis that were previously outsourced by the Police Department. The projected surplus will be offset by Transfers to General Fund.
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	A surplus is projected due to a higher growth rate than budgeted.
	TB - PART COUNTY - SALES TAX PART COUNTY	A surplus is projected due to an adjustment for the City of Glen Cove which was received after the adoption of the budget.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,690,540	1,009,261	1,630,963	59,577
	BB - EQUIPMENT	2,400	0	2,400	0
	DD - GENERAL EXPENSES	14,700	8,238	13,500	1,200
<b>EXP Total</b>		<b>1,707,640</b>	<b>1,017,499</b>	<b>1,646,863</b>	<b>60,777</b>
REV	BC - PERMITS & LICENSES	2,922,307	2,088,809	2,772,307	(150,000)
	BD - FINES & FORFEITS	470,000	254,512	400,000	(70,000)
	BH - DEPT REVENUES	200	95	200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	0	45,000	0
<b>REV Total</b>		<b>3,437,507</b>	<b>2,343,416</b>	<b>3,217,507</b>	<b>(220,000)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	121,893,214	67,733,104	120,018,203	1,875,011
	AC - WORKERS COMPENSATION	5,260,135	2,434,036	5,260,135	0
	BB - EQUIPMENT	66,700	9,326	66,700	0
	DD - GENERAL EXPENSES	2,993,000	1,918,413	2,943,000	50,000
	DE - CONTRACTUAL SERVICES	18,985,600	437,781	18,985,600	0
	DF - UTILITY COSTS	638,800	220,759	638,800	0
	HF - INTER-DEPARTMENTAL CHARGES	431,772	0	431,772	0
<b>EXP Total</b>		<b>150,269,221</b>	<b>72,753,420</b>	<b>148,344,210</b>	<b>1,925,011</b>
REV	BD - FINES & FORFEITS	20,000	5,905	20,000	0
	BF - RENTS & RECOVERIES	819,000	60,529	879,529	60,529
	BG - REVENUE OFFSET TO EXPENSE	500,000	200,000	500,000	0
	BH - DEPT REVENUES	15,753,125	4,568,688	6,750,000	(9,003,125)
	BJ - INTERDEPT REVENUES	290,000	28,015	290,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	14,972,800	3,978,916	14,069,425	(903,375)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	372,000	187,674	352,000	(20,000)
<b>REV Total</b>		<b>32,726,925</b>	<b>9,029,727</b>	<b>22,860,954</b>	<b>(9,865,971)</b>

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

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## CE - COUNTY EXECUTIVE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,751,629	1,000,306	1,717,073	34,556
	DD - GENERAL EXPENSES	80,000	53,051	80,000	0
	DE - CONTRACTUAL SERVICES	225,000	100,000	225,000	0
<b>EXP Total</b>		<b>2,056,629</b>	<b>1,153,357</b>	<b>2,022,073</b>	<b>34,556</b>
REV	BF - RENTS & RECOVERIES	0	8,080	8,080	8,080
<b>REV Total</b>		<b>0</b>	<b>8,080</b>	<b>8,080</b>	<b>8,080</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,703,507	1,467,349	2,410,725	(707,218)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	1,067,100	983,507	1,397,100	(330,000)
<b>EXP Total</b>		<b>2,771,607</b>	<b>2,450,856</b>	<b>3,808,825</b>	<b>(1,037,218)</b>
REV	BJ - INTERDEPT REVENUES	1,348,363	99,119	1,348,363	0
<b>REV Total</b>		<b>1,348,363</b>	<b>99,119</b>	<b>1,348,363</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	5,412,219	2,970,599	4,819,242	592,977
	BB - EQUIPMENT	50,000	0	50,000	0
	DD - GENERAL EXPENSES	300,000	83,721	300,000	0
	DE - CONTRACTUAL SERVICES	300,000	156,993	300,000	0
<b>EXP Total</b>		<b>6,062,219</b>	<b>3,211,313</b>	<b>5,469,242</b>	<b>592,977</b>
REV	BD - FINES & FORFEITS	200,000	72,476	200,000	0
	BH - DEPT REVENUES	23,952,000	13,321,067	24,202,000	250,000
<b>REV Total</b>		<b>24,152,000</b>	<b>13,393,543</b>	<b>24,402,000</b>	<b>250,000</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected due to vacancies.
REV	BH - DEPT REVENUES	A surplus is projected due to an increased trend of fees compared to 2011 actuals.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,410,289	3,549,452	6,011,828	398,461
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	75,000	38,428	75,000	0
	DE - CONTRACTUAL SERVICES	425,000	101,900	425,000	0
<b>EXP Total</b>		<b>6,915,289</b>	<b>3,689,780</b>	<b>6,516,828</b>	<b>398,461</b>
REV	BF - RENTS & RECOVERIES	250,000	3,771	250,009	9
	BH - DEPT REVENUES	16,300	12,256	16,516	216
<b>REV Total</b>		<b>266,300</b>	<b>16,027</b>	<b>266,525</b>	<b>225</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	3,858,344	2,510,407	4,126,894	(268,550)
	DD - GENERAL EXPENSES	327,400	163,375	327,400	0
	DE - CONTRACTUAL SERVICES	11,000	0	11,000	0
	HH - INTERFD CHGS - INTERFUND CHARGES	10,000	0	10,000	0
<b>EXP Total</b>		<b>4,206,744</b>	<b>2,673,783</b>	<b>4,475,294</b>	<b>(268,550)</b>
REV	BF - RENTS & RECOVERIES	138,961	26,942	138,961	0
	BH - DEPT REVENUES	612,000	97,812	612,000	0
<b>REV Total</b>		<b>750,961</b>	<b>124,754</b>	<b>750,961</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## CT - COURTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AB - FRINGE BENEFITS	1,755,698	942,624	1,694,000	61,698
<b>EXP Total</b>		<b>1,755,698</b>	<b>942,624</b>	<b>1,694,000</b>	<b>61,698</b>
REV	BG - REVENUE OFFSET TO EXPENSE	284,600	0	0	(284,600)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,105,781	508,726	1,405,781	300,000
<b>REV Total</b>		<b>1,390,381</b>	<b>508,726</b>	<b>1,405,781</b>	<b>15,400</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	28,218,694	17,018,960	28,042,876	175,818
	BB - EQUIPMENT	75,500	22,289	75,500	0
	DD - GENERAL EXPENSES	1,002,300	457,949	1,002,300	0
	DE - CONTRACTUAL SERVICES	1,057,500	645,546	1,057,500	0
<b>EXP Total</b>		<b>30,353,994</b>	<b>18,144,745</b>	<b>30,178,176</b>	<b>175,818</b>
REV	BD - FINES & FORFEITS	0	5,000	5,000	5,000
	BF - RENTS & RECOVERIES	250,000	23,057	273,057	23,057
	BH - DEPT REVENUES	12,000	16,421	16,421	4,421
	BJ - INTERDEPT REVENUES	366,454	0	366,454	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	34,400	12,722	34,400	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	39,400	62,793	39,400	0
<b>REV Total</b>		<b>702,254</b>	<b>119,993</b>	<b>734,732</b>	<b>32,478</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## DS - DEBT SERVICE

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

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	12,192,047	6,726,546	15,821,182	(3,629,135)
	BB - EQUIPMENT	119,100	18,343	119,100	0
	DD - GENERAL EXPENSES	3,560,500	379,173	3,560,500	0
	DE - CONTRACTUAL SERVICES	1,046,500	195,997	1,046,500	0
	OO - OTHER EXPENSE	1,463,272	0	0	1,463,272
<b>EXP Total</b>		<b>18,381,419</b>	<b>7,320,059</b>	<b>20,547,282</b>	<b>(2,165,863)</b>
REV	BF - RENTS & RECOVERIES	120,000	81,300	120,000	0
	BH - DEPT REVENUES	35,000	39,072	35,000	0
<b>REV Total</b>		<b>155,000</b>	<b>120,372</b>	<b>155,000</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	581,771	310,089	515,211	66,560
	DD - GENERAL EXPENSES	9,500	4,000	9,500	0
	DE - CONTRACTUAL SERVICES	100,000	94,300	100,000	0
<b>EXP Total</b>		<b>691,271</b>	<b>408,389</b>	<b>624,711</b>	<b>66,560</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	491,571	78,778	570,349	78,778
<b>REV Total</b>		<b>491,571</b>	<b>78,778</b>	<b>570,349</b>	<b>78,778</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## FB - FRINGE BENEFIT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	(2,406)	0	0
	AB - FRINGE BENEFITS	214,195,431	131,830,732	185,577,717	28,617,714
<b>EXP Total</b>		<b>214,195,431</b>	<b>131,828,326</b>	<b>185,577,717</b>	<b>28,617,714</b>
REV	BF - RENTS & RECOVERIES	0	6,640	6,640	6,640
	BG - REVENUE OFFSET TO EXPENSE	2,603,900	0	0	(2,603,900)
<b>REV Total</b>		<b>2,603,900</b>	<b>6,640</b>	<b>6,640</b>	<b>(2,597,260)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AB - FRINGE BENEFITS	A surplus is projected primarily due to lower than budgeted health insurance costs for both Active Employees & Retirees.
REV	BG - REVENUE OFFSET TO EXPENSE	The Adopted Budget includes this item as revenue, however the actual obligation will be recorded as a negative expense in Fringe Benefits.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,966,902	8,316,442	13,859,521	107,381
	BB - EQUIPMENT	27,600	7,668	27,600	0
	DD - GENERAL EXPENSES	1,688,101	757,144	1,688,101	0
	DE - CONTRACTUAL SERVICES	548,000	162,330	548,000	0
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	0
	HF - INTER-DEPARTMENTAL CHARGES	6,311,999	3,864,622	6,311,999	0
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	172,975,000	133,632,120	167,975,000	5,000,000
<b>EXP Total</b>		<b>200,517,602</b>	<b>151,740,326</b>	<b>195,410,221</b>	<b>5,107,381</b>
REV	BC - PERMITS & LICENSES	4,085,925	2,795,225	4,085,925	0
	BD - FINES & FORFEITS	277,900	75,225	277,900	0
	BF - RENTS & RECOVERIES	807,300	13,136,741	13,136,741	12,329,441
	BH - DEPT REVENUES	11,429,450	4,730,406	11,429,450	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	477,640	3,950	477,787	147
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	95,021,780	56,242,865	90,331,780	(4,690,000)
<b>REV Total</b>		<b>112,099,995</b>	<b>76,984,412</b>	<b>119,739,583</b>	<b>7,639,588</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	PP - EARLY INTERVENTION/SPECIAL EDUCATION	A surplus is projected primarily due to continued efforts to reduce expenditures and reduced service rates from the NYS Department of Health.
REV	BF - RENTS & RECOVERIES	A surplus is projected as the result of cancelling prior year encumbrances. An additional \$7 million has been disencumbered in July.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to lower spending resulting in lower reimbursements.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	82,700	159,709	472,057	(389,357)
	AB - FRINGE BENEFITS	0	736	736	(736)
	DD - GENERAL EXPENSES	5,400	2,000	12,400	(7,000)
	HF - INTER-DEPARTMENTAL CHARGES	229,707	145,302	229,707	0
<b>EXP Total</b>		<b>317,807</b>	<b>307,747</b>	<b>714,900</b>	<b>(397,093)</b>
REV	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	0	670,800	670,800
<b>REV Total</b>		<b>0</b>	<b>0</b>	<b>670,800</b>	<b>670,800</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	71,439	0	0
<b>EXP Total</b>		<b>0</b>	<b>71,439</b>	<b>0</b>	<b>0</b>
REV	BD - FINES & FORFEITS	0	9,495	0	0
<b>REV Total</b>		<b>0</b>	<b>9,495</b>	<b>0</b>	<b>0</b>

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

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## HR - COMMISSION ON HUMAN RIGHTS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	270,333	303,470	539,509	(269,176)
	DD - GENERAL EXPENSES	5,450	3,901	5,450	0
	DE - CONTRACTUAL SERVICES	11,600	10,050	11,600	0
<b>EXP Total</b>		<b>287,383</b>	<b>317,421</b>	<b>556,559</b>	<b>(269,176)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## HS - DEPARTMENT OF HUMAN SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,780,727	3,632,974	7,166,869	(386,142)
	BB - EQUIPMENT	1,000	0	1,000	0
	DD - GENERAL EXPENSES	651,200	139,773	651,200	0
	DE - CONTRACTUAL SERVICES	29,628,447	26,077,790	29,672,618	(44,171)
	HF - INTER-DEPARTMENTAL CHARGES	4,216,267	2,212,854	4,216,267	0
<b>EXP Total</b>		<b>41,277,641</b>	<b>32,063,391</b>	<b>41,707,954</b>	<b>(430,313)</b>
REV	BD - FINES & FORFEITS	40,000	5,768	40,000	0
	BF - RENTS & RECOVERIES	0	175,454	315,482	315,482
	BH - DEPT REVENUES	16,800	177	177	(16,623)
	BJ - INTERDEPT REVENUES	18,818,511	267,750	18,818,511	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	565,000	0	565,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,632,871	604,560	5,677,042	44,171
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	13,541,152	4,034,547	13,541,152	0
<b>REV Total</b>		<b>38,614,334</b>	<b>5,088,255</b>	<b>38,957,364</b>	<b>343,030</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,904,265	4,961,401	7,297,371	(393,106)
	DD - GENERAL EXPENSES	308,150	91,175	308,150	0
	DE - CONTRACTUAL SERVICES	8,609,797	5,603,225	8,609,797	0
	DF - UTILITY COSTS	4,245,500	1,859,971	3,868,318	377,182
	HF - INTER-DEPARTMENTAL CHARGES	1,341,876	0	1,341,876	0
<b>EXP Total</b>		<b>21,409,588</b>	<b>12,515,772</b>	<b>21,425,512</b>	<b>(15,924)</b>
REV	BF - RENTS & RECOVERIES	0	1,242	1,242	1,242
	BH - DEPT REVENUES	5,000	8,536	9,016	4,016
	BI - CAP BACKCHARGES	2,500,000	0	500,000	(2,000,000)
	BJ - INTERDEPT REVENUES	4,462,594	1,501,322	4,462,594	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	433,500	56,318	56,318	(377,182)
<b>REV Total</b>		<b>7,401,094</b>	<b>1,567,419</b>	<b>5,029,170</b>	<b>(2,371,924)</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BI - CAP BACKCHARGES	A shortfall is projected due to a change in the scope of a Capital Project.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	6,298,656	3,186,225	5,730,415	568,241
	BB - EQUIPMENT	45,777	5,320	45,777	0
	DD - GENERAL EXPENSES	1,682,331	1,409,219	1,732,331	(50,000)
	DE - CONTRACTUAL SERVICES	1,568,274	905,000	1,163,274	405,000
<b>EXP Total</b>		<b>9,595,038</b>	<b>5,505,764</b>	<b>8,671,797</b>	<b>923,241</b>
REV	BF - RENTS & RECOVERIES	0	1	1	1
<b>REV Total</b>		<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	227,000	171,441	285,946	(58,946)
	DD - GENERAL EXPENSES	5,700	3,005	5,700	0
	DE - CONTRACTUAL SERVICES	407,900	(104,625)	407,900	0
<b>EXP Total</b>		<b>640,600</b>	<b>69,821</b>	<b>699,546</b>	<b>(58,946)</b>
REV	BF - RENTS & RECOVERIES	0	69,577	69,577	69,577
<b>REV Total</b>		<b>0</b>	<b>69,577</b>	<b>69,577</b>	<b>69,577</b>

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

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## MA - OFFICE OF MINORITY AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	280,017	259,881	454,149	(174,132)
	DD - GENERAL EXPENSES	6,000	3,406	6,000	0
	DE - CONTRACTUAL SERVICES	51,400	1,997	51,400	0
<b>EXP Total</b>		<b>337,417</b>	<b>265,284</b>	<b>511,549</b>	<b>(174,132)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	4,836,109	3,372,339	6,034,726	(1,198,617)
	BB - EQUIPMENT	11,800	208	82,099	(70,299)
	DD - GENERAL EXPENSES	382,975	329,014	435,691	(52,716)
	DE - CONTRACTUAL SERVICES	57,160	52,285	57,160	0
	HF - INTER-DEPARTMENTAL CHARGES	1,134,415	0	1,134,415	0
<b>EXP Total</b>		<b>6,422,459</b>	<b>3,753,847</b>	<b>7,744,091</b>	<b>(1,321,632)</b>
REV	BF - RENTS & RECOVERIES	0	24,926	24,926	24,926
	BH - DEPT REVENUES	20,000	17,839	20,000	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	166,200	0	166,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	0	26	26	26
<b>REV Total</b>		<b>186,200</b>	<b>42,791</b>	<b>211,152</b>	<b>24,952</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## MI - MISCELLANEOUS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	JA - CONTINGENCIES RESERVE	0	(2,808,854)	0	0
	OO - OTHER EXPENSE	0	(605)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(2,809,459)</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	114,536	0	0
	BG - REVENUE OFFSET TO EXPENSE	0	(1,684,518)	0	0
<b>REV Total</b>		<b>0</b>	<b>(1,569,982)</b>	<b>0</b>	<b>0</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	JA - CONTINGENCIES RESERVE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	OO - OTHER EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
REV	BF - RENTS & RECOVERIES	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.
	BG - REVENUE OFFSET TO EXPENSE	This Department was consolidated into the Office of Management and Budget. The current obligation reported on this schedule will be moved to OMB by year end.

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## FISCAL 2012 MONTHLY FINANCIAL REPORT

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### PA - PUBLIC ADMINISTRATOR

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	453,354	310,280	512,380	(59,026)
	DD - GENERAL EXPENSES	9,000	2,276	9,000	0
	DE - CONTRACTUAL SERVICES	13,700	0	13,700	0
<b>EXP Total</b>		<b>476,054</b>	<b>312,556</b>	<b>535,080</b>	<b>(59,026)</b>
REV	BH - DEPT REVENUES	400,000	210,470	400,000	0
<b>REV Total</b>		<b>400,000</b>	<b>210,470</b>	<b>400,000</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PB - PROBATION

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	16,672,571	10,364,303	17,041,387	(368,816)
	BB - EQUIPMENT	30,900	2,775	30,900	0
	DD - GENERAL EXPENSES	319,800	130,707	319,800	0
	DE - CONTRACTUAL SERVICES	535,725	456,682	535,725	0
	DF - UTILITY COSTS	500	450	500	0
	HF - INTER-DEPARTMENTAL CHARGES	865,428	19,929	865,428	0
<b>EXP Total</b>		<b>18,424,924</b>	<b>10,974,845</b>	<b>18,793,740</b>	<b>(368,816)</b>
REV	BH - DEPT REVENUES	1,883,500	1,049,213	1,883,500	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	120,802	120,802	120,802
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	5,305,800	1,067,391	5,305,800	0
<b>REV Total</b>		<b>7,189,300</b>	<b>2,237,406</b>	<b>7,310,102</b>	<b>120,802</b>

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	708,004	328,567	569,281	138,723
	DD - GENERAL EXPENSES	44,400	10,250	44,400	0
	DE - CONTRACTUAL SERVICES	22,500	0	22,500	0
<b>EXP Total</b>		<b>774,904</b>	<b>338,818</b>	<b>636,181</b>	<b>138,723</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	13,502,466	8,087,571	13,567,878	(65,412)
	BB - EQUIPMENT	456,500	259,366	456,500	0
	DD - GENERAL EXPENSES	1,429,700	891,777	1,429,700	0
	DE - CONTRACTUAL SERVICES	3,375,200	2,220,823	3,375,200	0
	HF - INTER-DEPARTMENTAL CHARGES	80,000	0	80,000	0
<b>EXP Total</b>		<b>18,843,866</b>	<b>11,459,537</b>	<b>18,909,278</b>	<b>(65,412)</b>
REV	BF - RENTS & RECOVERIES	1,587,340	911,488	1,605,692	18,352
	BH - DEPT REVENUES	18,429,150	11,966,417	18,429,150	0
	TX - SPECIAL TAXES - SPECIAL TAXES	675,000	1,343,655	675,000	0
<b>REV Total</b>		<b>20,691,490</b>	<b>14,221,561</b>	<b>20,709,842</b>	<b>18,352</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	TX - SPECIAL TAXES - SPECIAL TAXES	Per Local Law 29-2000, all revenues resulting from the imposition of the Hotel Motel Tax are paid into the General Fund. The projected \$675,000 represents the percentage that according to the distribution formula of the Local Law should be paid to the promotion Agency which the County has contracted. This amount is offset in Contractual Expenses. The amount in the Current Obligation will be adjusted down at year end when funds are transferred to the Hotel Motel Grant accounts.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PL - PLANNING

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	91,333	0	0
	MM - MASS TRANSPORTATION	0	(4,533,690)	0	0
<b>EXP Total</b>		<b>0</b>	<b>(4,442,357)</b>	<b>0</b>	<b>0</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	15,917	0	0
<b>REV Total</b>		<b>0</b>	<b>15,917</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	1,083,245	618,749	952,676	130,569
	DD - GENERAL EXPENSES	17,500	8,177	17,500	0
	DE - CONTRACTUAL SERVICES	1,500	1,495	1,500	0
<b>EXP Total</b>		<b>1,102,245</b>	<b>628,421</b>	<b>971,676</b>	<b>130,569</b>
REV	BF - RENTS & RECOVERIES	100,000	199,182	199,183	99,183
	BH - DEPT REVENUES	20,500	10,627	20,500	0
<b>REV Total</b>		<b>120,500</b>	<b>209,809</b>	<b>219,683</b>	<b>99,183</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	26,537,741	18,431,044	27,650,581	(1,112,840)
	AB - FRINGE BENEFITS	0	(108)	0	0
	AC - WORKERS COMPENSATION	2,040,200	951,476	2,040,200	0
	BB - EQUIPMENT	93,000	5,202	93,000	0
	DD - GENERAL EXPENSES	4,631,300	2,361,424	4,631,300	0
	DE - CONTRACTUAL SERVICES	5,690,791	4,939,191	5,690,791	0
	DF - UTILITY COSTS	29,042,575	16,664,743	28,342,575	700,000
	HF - INTER-DEPARTMENTAL CHARGES	13,480,936	10,763,628	13,480,936	0
<b>EXP Total</b>		<b>81,516,543</b>	<b>54,116,600</b>	<b>81,929,383</b>	<b>(412,840)</b>
REV	BC - PERMITS & LICENSES	1,292,600	272,937	800,000	(492,600)
	BD - FINES & FORFEITS	10,000	0	10,000	0
	BF - RENTS & RECOVERIES	0	195,579	195,580	195,580
	BH - DEPT REVENUES	1,779,000	739,975	1,779,000	0
	BI - CAP BACKCHARGES	5,420,164	0	1,500,000	(3,920,164)
	BJ - INTERDEPT REVENUES	8,154,796	1,286,757	8,154,796	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	3,630,000	0	3,630,000	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	25,000	106,268	122,185	97,185
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	69,254	100,000	0
<b>REV Total</b>		<b>20,411,560</b>	<b>2,670,770</b>	<b>16,291,561</b>	<b>(4,119,999)</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	757,249	326,342	572,581	184,668
	DD - GENERAL EXPENSES	85,700	60,692	85,700	0
	DE - CONTRACTUAL SERVICES	103,919,256	103,845,656	111,238,373	(7,319,117)
	MM - MASS TRANSPORTATION	42,217,100	8,331,496	42,217,100	0
	OO - OTHER EXPENSE	13,930,900	12,626,503	13,930,900	0
<b>EXP Total</b>		<b>160,910,205</b>	<b>125,190,690</b>	<b>168,044,654</b>	<b>(7,134,449)</b>
REV	BF - RENTS & RECOVERIES	10,981,800	3,480,240	17,572,034	6,590,234
	BH - DEPT REVENUES	45,601,256	13,835,828	45,532,373	(68,883)
	BJ - INTERDEPT REVENUES	11,868,200	2,404,615	11,868,200	0
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	720,400	0	720,400	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	6,000,000	0	9,357,000	3,357,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	52,400,000	14,107,750	56,431,000	4,031,000
<b>REV Total</b>		<b>127,571,656</b>	<b>33,828,433</b>	<b>141,481,007</b>	<b>13,909,351</b>

E/R	OBJECT AND NAME	EXPLANATION
REV	BF - RENTS & RECOVERIES	A surplus is projected primarily due to the sale of the Ring Road property.

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# FISCAL 2012 MONTHLY FINANCIAL REPORT

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## RM - RECORDS MANAGEMENT

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	758,395	380,905	647,827	110,568
	BB - EQUIPMENT	5,000	0	5,000	0
	DD - GENERAL EXPENSES	160,500	14,141	160,500	0
	DE - CONTRACTUAL SERVICES	125,000	14,294	125,000	0
<b>EXP Total</b>		<b>1,048,895</b>	<b>409,341</b>	<b>938,327</b>	<b>110,568</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## RS - RESERVES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
REV	BF - RENTS & RECOVERIES	0	174,396	0	0
<b>REV Total</b>		<b>0</b>	<b>174,396</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
REV	BD - FINES & FORFEITS	0	(972)	0	0
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	0	(21,157)	0	0
	TL - PROPERTY TAX	0	120,720,018	0	0
<b>REV Total</b>		<b>0</b>	<b>120,697,889</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



**SA - COORD AGENCY FOR SPANISH AMERICANS**

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	250,950	171,433	300,954	(50,004)
	DD - GENERAL EXPENSES	2,800	1,180	2,800	0
	DE - CONTRACTUAL SERVICES	12,500	0	12,500	0
<b>EXP Total</b>		<b>266,250</b>	<b>172,612</b>	<b>316,254</b>	<b>(50,004)</b>
REV	BH - DEPT REVENUES	18,000	7,350	18,000	0
<b>REV Total</b>		<b>18,000</b>	<b>7,350</b>	<b>18,000</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	188,277	0	0
<b>EXP Total</b>		<b>0</b>	<b>188,277</b>	<b>0</b>	<b>0</b>
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	0	(15,608)	0	0
<b>REV Total</b>		<b>0</b>	<b>(15,608)</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	48,973,297	25,652,197	43,525,834	5,447,463
	BB - EQUIPMENT	24,000	(30)	24,000	0
	DD - GENERAL EXPENSES	982,700	494,695	982,700	0
	DE - CONTRACTUAL SERVICES	7,931,409	6,161,768	8,376,409	(445,000)
	HF - INTER-DEPARTMENTAL CHARGES	20,083,243	6,702,150	20,083,243	0
	SS - RECIPIENT GRANTS	74,645,000	37,469,076	65,740,000	8,905,000
	TT - PURCHASED SERVICES	57,944,683	50,606,402	59,822,000	(1,877,317)
	WW - EMERGENCY VENDOR PAYMENTS	64,396,824	48,470,604	64,400,000	(3,176)
	XX - MEDICAID	248,838,445	149,219,890	248,838,445	0
<b>EXP Total</b>		<b>523,819,601</b>	<b>324,776,752</b>	<b>511,792,631</b>	<b>12,026,970</b>
REV	BF - RENTS & RECOVERIES	0	55,849	55,849	55,849
	BH - DEPT REVENUES	14,701,232	10,092,267	14,701,232	0
	BJ - INTERDEPT REVENUES	100,600	0	100,600	0
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	130,661,007	(3,572,275)	124,700,000	(5,961,007)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	63,158,116	15,062,476	62,000,000	(1,158,116)
<b>REV Total</b>		<b>208,620,955</b>	<b>21,638,317</b>	<b>201,557,681</b>	<b>(7,063,274)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	AA - SALARIES, WAGES & FEES	A surplus is projected primarily due to a reduction in headcount and a grant award that allowed the department to transfer personnel to the Grant Fund.
	DE - CONTRACTUAL SERVICES	A shortfall is projected primarily due to the delay in transitioning from the County to the NYS Department of Health a nursing contract with the Nassau University Medical Center from April 2012 to 2013.
	SS - RECIPIENT GRANTS	A surplus is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) and the Safety Net programs.
	TT - PURCHASED SERVICES	A deficit is projected primarily due to a higher than anticipated volume of day care cases.
REV	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	A shortfall is projected primarily due to the continued decrease in the number of caseloads under the Temporary Assistance for Needy Families (TANF) program.
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	A deficit is projected primarily due to a lower number of Safety Net program caseloads.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,121,810	1,315,942	2,118,483	3,327
	BB - EQUIPMENT	7,700	0	7,700	0
	DD - GENERAL EXPENSES	243,700	230,504	243,700	0
	DE - CONTRACTUAL SERVICES	69,100	66,023	69,100	0
	OO - OTHER EXPENSE	75,000,000	(43,092,437)	16,500,000	58,500,000
<b>EXP Total</b>		<b>77,442,310</b>	<b>(41,479,968)</b>	<b>18,938,983</b>	<b>58,503,327</b>
REV	BA - INT PENALTY ON TAX	28,500,000	11,002,814	28,500,000	0
	BD - FINES & FORFEITS	20,000	0	20,000	0
	BE - INVEST INCOME	3,331,500	750,515	2,310,864	(1,020,636)
	BF - RENTS & RECOVERIES	0	89,895	89,895	89,895
	BH - DEPT REVENUES	750,100	305,094	750,100	0
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	75,000,000	0	0	(75,000,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	3,200,000	1,605,560	3,200,000	0
<b>REV Total</b>		<b>110,801,600</b>	<b>13,753,878</b>	<b>34,870,859</b>	<b>(75,930,741)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	OO - OTHER EXPENSE	After review from the County Attorney's office, the denial by the County Legislature of bonding for Tax Certiorari payments and pursuant to Court rules, it has been determined that there will be no liability for proposed settlements until after December 31st. The projected 2012 expense is \$16.5 million, which represents settlements that will not require legislative approval.
REV	BE - INVEST INCOME	A shortfall is projected primarily due to lower investment earnings rates than was anticipated in the budget.
	BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITAL	A deficit is projected due to the anticipated denial by the County Legislature of bonding for tax certiorari payments.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	2,835,441	1,703,559	2,899,543	(64,102)
	BB - EQUIPMENT	21,800	17,173	21,800	0
	DD - GENERAL EXPENSES	325,180	97,379	325,180	0
	DE - CONTRACTUAL SERVICES	10,899,656	5,423,000	10,099,656	800,000
	HF - INTER-DEPARTMENTAL CHARGES	25,531,950	0	25,531,950	0
<b>EXP Total</b>		<b>39,614,027</b>	<b>7,241,111</b>	<b>38,878,129</b>	<b>735,898</b>
REV	BD - FINES & FORFEITS	45,021,808	22,312,594	41,727,804	(3,294,004)
	BF - RENTS & RECOVERIES	0	137,804	137,804	137,804
	BH - DEPT REVENUES	0	336	336	336
	BJ - INTERDEPT REVENUES	6,843,938	0	6,843,938	0
<b>REV Total</b>		<b>51,865,746</b>	<b>22,450,734</b>	<b>48,709,882</b>	<b>(3,155,864)</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	DE - CONTRACTUAL SERVICES	A surplus is projected due to contract renegotiations that resulted in a decrease in the pricing structure of the Red Light Camera Program.
REV	BD - FINES & FORFEITS	A deficit is projected due to a decline in the issuance of traffic and parking violations.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	168,901	159,940	261,989	(93,088)
	DD - GENERAL EXPENSES	9,000	1,386	9,000	0
	DE - CONTRACTUAL SERVICES	700	0	700	0
	HF - INTER-DEPARTMENTAL CHARGES	1,165,219	227,956	1,165,219	0
<b>EXP Total</b>		<b>1,343,820</b>	<b>389,282</b>	<b>1,436,908</b>	<b>(93,088)</b>
REV	BJ - INTERDEPT REVENUES	1,538,194	0	1,538,194	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,900	0	32,900	0
<b>REV Total</b>		<b>1,571,094</b>	<b>0</b>	<b>1,571,094</b>	<b>0</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	OBJECT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
EXP	AA - SALARIES, WAGES & FEES	0	46,154	0	0
<b>EXP Total</b>		<b>0</b>	<b>46,154</b>	<b>0</b>	<b>0</b>
REV	BF - RENTS & RECOVERIES	0	706	0	0
<b>REV Total</b>		<b>0</b>	<b>706</b>	<b>0</b>	<b>0</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - TERMINAL LEAVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
FCF	FC - FIRE COMMISSION	0	432,376	432,376	(432,376)
<b>FCF Total</b>		<b>0</b>	<b>432,376</b>	<b>432,376</b>	<b>(432,376)</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	0	112,169	107,503	(107,503)
	AS - ASSESSMENT DEPARTMENT	0	359,878	278,706	(278,706)
	AT - COUNTY ATTORNEY	0	365,888	350,799	(350,799)
	BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS	0	157,888	0	0
	BU - OFFICE OF MANAGEMENT AND BUDGET	0	(1,582,016)	2,127,862	(2,127,862)
	CA - OFFICE OF CONSUMER AFFAIRS	0	30,502	21,768	(21,768)
	CC - NC SHERIFF/CORRECTIONAL CENTER	0	2,163,228	2,130,397	(2,130,397)
	CE - COUNTY EXECUTIVE	0	34,979	34,981	(34,981)
	CF - OFFICE OF CONSTITUENT AFFAIRS	0	108,287	104,468	(104,468)
	CL - COUNTY CLERK	0	118,399	39,241	(39,241)
	CO - COUNTY COMPTROLLER	0	244,826	214,289	(214,289)
	CS - CIVIL SERVICE	0	151,455	76,666	(76,666)
	DA - DISTRICT ATTORNEY	0	866,642	827,369	(827,369)
	EL - BOARD OF ELECTIONS	0	280,206	264,334	(264,334)
	EM - EMERGENCY MANAGEMENT	0	1,683	1,684	(1,684)
	HE - HEALTH DEPARTMENT	0	636,890	412,356	(412,356)
	HP - PHYSICALLY CHALLENGED	0	71,439	0	0
	HS - DEPARTMENT OF HUMAN SERVICES	0	26,934	406,523	(406,523)
	IT - INFORMATION TECHNOLOGY	0	860,549	528,644	(528,644)
	LE - COUNTY LEGISLATURE	0	97,199	97,204	(97,204)
	LR - OFFICE OF LABOR RELATIONS	0	52,107	47,302	(47,302)
	ME - MEDICAL EXAMINER	0	297,112	283,446	(283,446)
	MI - MISCELLANEOUS	0	0	0	0
	PA - PUBLIC ADMINISTRATOR	0	43,959	43,960	(43,960)
	PB - PROBATION	0	1,158,182	690,516	(690,516)
	PE - DEPARTMENT OF HUMAN RESOURCES	0	7,557	7,558	(7,558)
	PK - PARKS, RECREATION AND MUSEUMS	0	446,504	365,143	(365,143)
	PL - PLANNING	0	62,790	0	0
	PR - PURCHASING DEPARTMENT	0	92,175	78,648	(78,648)
	PW - PUBLIC WORKS DEPARTMENT	0	2,017,774	1,603,438	(1,603,438)
	RM - RECORDS MANAGEMENT	0	7,687	1,065	(1,065)
	SA - COORD AGENCY FOR SPANISH AMERICANS	0	3,221	3,222	(3,222)
	SC - SENIOR CITIZENS AFFAIRS	0	147,515	0	0
	SS - SOCIAL SERVICES	0	840,134	465,050	(465,050)
	TR - COUNTY TREASURER	0	219,227	179,012	(179,012)
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	0	26,566	19,981	(19,981)
	VS - VETERANS SERVICES AGENCY	0	6,639	6,639	(6,639)
	YB - NASSAU COUNTY YOUTH BOARD	0	38,855	0	0
<b>GEN Total</b>		<b>0</b>	<b>10,575,030</b>	<b>11,819,774</b>	<b>(11,819,774)</b>
PDD	PD - POLICE DEPARTMENT	0	11,402,019	12,123,927	(12,123,927)
<b>PDD Total</b>		<b>0</b>	<b>11,402,019</b>	<b>12,123,927</b>	<b>(12,123,927)</b>
PDH	PD - POLICE DEPARTMENT	0	20,875,581	3,037,517	(3,037,517)
<b>PDH Total</b>		<b>0</b>	<b>20,875,581</b>	<b>3,037,517</b>	<b>(3,037,517)</b>
<b>Grand Total</b>		<b>0</b>	<b>43,285,006</b>	<b>27,413,594</b>	<b>(27,413,594)</b>

Note: The projected Terminal leave Expense of \$27.4 million is net of all bonding amounts. OMB is projecting \$10.4 million in PDD that is being funded by the Employee Benefits Accrued Liability Reserve Fund.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AA - SALARY, WAGES & FEES - OVERTIME

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
FCF	FC - FIRE COMMISSION	1,749,300	915,386	1,734,300	15,000
<b>FCF Total</b>		<b>1,749,300</b>	<b>915,386</b>	<b>1,734,300</b>	<b>15,000</b>
GEN	AS - ASSESSMENT DEPARTMENT	0	195	195	(195)
	CA - OFFICE OF CONSUMER AFFAIRS	80,900	37,871	65,900	15,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	16,153,356	7,901,393	16,153,356	0
	CF - OFFICE OF CONSTITUENT AFFAIRS	9,000	54,337	30,737	(21,737)
	CL - COUNTY CLERK	65,000	0	32,000	33,000
	CO - COUNTY COMPTROLLER	12,700	0	12,700	0
	CS - CIVIL SERVICE	61,900	805	21,900	40,000
	DA - DISTRICT ATTORNEY	714,000	422,845	364,000	350,000
	EL - BOARD OF ELECTIONS	34,500	0	34,500	0
	EM - EMERGENCY MANAGEMENT	0	21,005	7,845	(7,845)
	HE - HEALTH DEPARTMENT	273,800	148,164	273,800	0
	HS - DEPARTMENT OF HUMAN SERVICES	2,200	1,316	2,200	0
	IT - INFORMATION TECHNOLOGY	57,200	87,273	121,151	(63,951)
	ME - MEDICAL EXAMINER	33,700	33,806	53,721	(20,021)
	PA - PUBLIC ADMINISTRATOR	7,800	351	7,800	0
	PB - PROBATION	309,900	278,477	509,900	(200,000)
	PK - PARKS, RECREATION AND MUSEUMS	261,750	153,026	249,850	11,900
	PL - PLANNING	0	1,246	0	0
	PR - PURCHASING DEPARTMENT	1,800	0	1,800	0
	PW - PUBLIC WORKS DEPARTMENT	1,246,160	1,075,802	1,325,174	(79,014)
	RE - OFFICE OF REAL ESTATE SERVICES	29,600	5,871	19,600	10,000
	RM - RECORDS MANAGEMENT	4,100	0	4,100	0
	SS - SOCIAL SERVICES	1,315,265	728,644	1,315,265	0
	TR - COUNTY TREASURER	52,300	3,833	42,300	10,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	51,496	38,834	51,496	0
<b>GEN Total</b>		<b>20,778,427</b>	<b>10,995,093</b>	<b>20,701,290</b>	<b>77,137</b>
PDD	PD - POLICE DEPARTMENT	19,038,462	10,636,988	25,000,000	(5,961,538)
<b>PDD Total</b>		<b>19,038,462</b>	<b>10,636,988</b>	<b>25,000,000</b>	<b>(5,961,538)</b>
PDH	PD - POLICE DEPARTMENT	2,961,538	12,272,589	23,000,000	(20,038,462)
<b>PDH Total</b>		<b>2,961,538</b>	<b>12,272,589</b>	<b>23,000,000</b>	<b>(20,038,462)</b>
<b>Grand Total</b>		<b>44,527,727</b>	<b>34,820,056</b>	<b>70,435,590</b>	<b>(25,907,863)</b>

Note: The Office of Management and Budget is projecting overtime for the Police Department to be consistent with last year. The Police Department overtime may be offset with a reduction from contingencies. Through July 31st, 2012, the Nassau County Sheriff/Correctional Center incurred approximately \$7.9 million in overtime expense. This is a decrease of \$3.0 million when compared to July 2011.

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## FISCAL 2012 MONTHLY FINANCIAL REPORT

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### 2012 AB - FRINGE BENEFITS - NYS POLICE RETIREMENT

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
PDD	FB - FRINGE BENEFIT	38,111,063	39,352,766	39,352,766	(1,241,703)
<b>PDD Total</b>		<b>38,111,063</b>	<b>39,352,766</b>	<b>39,352,766</b>	<b>(1,241,703)</b>
PDH	FB - FRINGE BENEFIT	27,023,942	25,877,390	25,877,390	1,146,552
<b>PDH Total</b>		<b>27,023,942</b>	<b>25,877,390</b>	<b>25,877,390</b>	<b>1,146,552</b>
<b>Grand Total</b>		<b>65,135,005</b>	<b>65,230,156</b>	<b>65,230,156</b>	<b>(95,151)</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - STATE RETIREMENT SYSTEM

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,029,892	939,258	939,258	90,634
<b>FCF Total</b>		<b>1,029,892</b>	<b>939,258</b>	<b>939,258</b>	<b>90,634</b>
GEN	FB - FRINGE BENEFIT	44,835,897	39,684,574	39,657,701	5,178,196
<b>GEN Total</b>		<b>44,835,897</b>	<b>39,684,574</b>	<b>39,657,701</b>	<b>5,178,196</b>
PDD	FB - FRINGE BENEFIT	1,475,898	1,358,488	1,358,488	117,410
<b>PDD Total</b>		<b>1,475,898</b>	<b>1,358,488</b>	<b>1,358,488</b>	<b>117,410</b>
PDH	FB - FRINGE BENEFIT	5,494,028	5,537,759	5,537,759	(43,731)
<b>PDH Total</b>		<b>5,494,028</b>	<b>5,537,759</b>	<b>5,537,759</b>	<b>(43,731)</b>
<b>Grand Total</b>		<b>52,835,715</b>	<b>47,520,079</b>	<b>47,493,206</b>	<b>5,342,509</b>

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE ACTIVE

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,502,860	882,827	1,519,000	(16,140)
<b>FCF Total</b>		<b>1,502,860</b>	<b>882,827</b>	<b>1,519,000</b>	<b>(16,140)</b>
GEN	CT - COURTS	48,412	20,918	48,000	412
	FB - FRINGE BENEFIT	73,179,195	36,733,554	63,259,000	9,920,195
<b>GEN Total</b>		<b>73,227,607</b>	<b>36,754,472</b>	<b>63,307,000</b>	<b>9,920,607</b>
PDD	FB - FRINGE BENEFIT	31,824,274	16,975,613	28,852,000	2,972,274
<b>PDD Total</b>		<b>31,824,274</b>	<b>16,975,613</b>	<b>28,852,000</b>	<b>2,972,274</b>
PDH	FB - FRINGE BENEFIT	25,194,702	14,866,402	25,285,000	(90,298)
<b>PDH Total</b>		<b>25,194,702</b>	<b>14,866,402</b>	<b>25,285,000</b>	<b>(90,298)</b>
<b>Grand Total</b>		<b>131,749,443</b>	<b>69,479,314</b>	<b>118,963,000</b>	<b>12,786,443</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 AB - FRINGE BENEFITS - HEALTH INSURANCE FOR RETIREES

FUND	DEPT AND NAME	2012 Adopted Budget	Current Obligation	July Projections	Variance
FCF	FB - FRINGE BENEFIT	1,161,386	495,970	863,000	298,386
<b>FCF Total</b>		<b>1,161,386</b>	<b>495,970</b>	<b>863,000</b>	<b>298,386</b>
GEN	BU - OFFICE OF MANAGEMENT AND BUDGET	21,636,612	(859,636)	21,636,612	0
	CT - COURTS	1,412,854	795,215	1,351,000	61,854
	FB - FRINGE BENEFIT	54,989,249	30,358,999	47,873,000	7,116,249
<b>GEN Total</b>		<b>78,038,715</b>	<b>30,294,578</b>	<b>70,860,612</b>	<b>7,178,103</b>
PDD	FB - FRINGE BENEFIT	28,063,966	14,264,443	24,540,000	3,523,966
<b>PDD Total</b>		<b>28,063,966</b>	<b>14,264,443</b>	<b>24,540,000</b>	<b>3,523,966</b>
PDH	FB - FRINGE BENEFIT	37,791,904	19,416,331	33,433,000	4,358,904
<b>PDH Total</b>		<b>37,791,904</b>	<b>19,416,331</b>	<b>33,433,000</b>	<b>4,358,904</b>
<b>Grand Total</b>		<b>145,055,971</b>	<b>64,471,323</b>	<b>129,696,612</b>	<b>15,359,359</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## 2012 OO - OTHER EXPENSES

FUND	SUBJECT	2012 Adopted Budget	Current Obligation	July Projections	Variance
DSV	88988 - EXPENSE OF LOANS	4,235,200	916,187	7,040,000	(2,804,800)
	88989 - NIFA SET-ASIDES	217,983,946	0	218,041,741	(57,795)
<b>DSV Total</b>		<b>222,219,146</b>	<b>916,187</b>	<b>225,081,741</b>	<b>(2,862,595)</b>
GEN	49949 - PMT CITY OF LONG BEACH	106,233	106,233	106,233	0
	52952 - LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	0
	55955 - NYS ASSN OF COUNTIES	58,686	58,686	58,686	0
	66966 - LEGAL AID SOC OF NC	5,904,000	5,904,000	5,904,000	0
	67967 - BAR ASSN NC PUB DFDR	6,574,300	5,627,767	6,574,300	0
	6H60H - PT LOOKOUT/LIDO LG BCH BUS RT	75,000	0	75,000	0
	6Q60Q - HIPAA PAYMENTS	25,000	(25,000)	25,000	0
	70970 - RESIDENT TUITION	4,180,000	(690,949)	4,180,000	0
	7097F - FIT RESIDENT TUITION	7,480,000	(1,424,498)	7,480,000	0
	87985 - OTHER PAYMENTS	0	643,633	0	0
	87987 - OTHER SUITS & DAMAGES	95,035,000	(43,020,296)	36,535,000	58,500,000
	8798B - ATTORNEY FEES	0	846,248	0	0
	93993 - INSURANCE ON BLDGS	532,100	531,124	532,100	0
	94994 - RENT	13,855,900	12,626,503	13,855,900	0
	97998 - CONTINGENCY RESERVE	1,463,272	0	0	1,463,272
	<b>GEN Total</b>		<b>135,295,266</b>	<b>(18,810,774)</b>	<b>75,331,994</b>
PDD	87985 - OTHER PAYMENTS	0	46,788	0	0
	87987 - OTHER SUITS & DAMAGES	3,047,100	49,501	3,047,100	0
	8798B - ATTORNEY FEES	0	60,000	0	0
	97998 - CONTINGENCY RESERVE	13,414,516	0	0	13,414,516
<b>PDD Total</b>		<b>16,461,616</b>	<b>156,288</b>	<b>3,047,100</b>	<b>13,414,516</b>
PDH	87985 - OTHER PAYMENTS	0	19,877	0	0
	87987 - OTHER SUITS & DAMAGES	1,770,000	18,806	1,770,000	0
	97998 - CONTINGENCY RESERVE	10,091,202	0	0	10,091,202
<b>PDH Total</b>		<b>11,861,202</b>	<b>38,683</b>	<b>1,770,000</b>	<b>10,091,202</b>
<b>Grand Total</b>		<b>385,837,230</b>	<b>(17,699,615)</b>	<b>305,230,835</b>	<b>80,606,395</b>

E/R	OBJECT AND NAME	EXPLANATION
EXP	87 - OTHER SUITS & DAMAGES	Included in the projection amount for Other Suits & Damages in the General Fund is \$16.5 million in expenses related to Tax Certiorari Settlements. The entire \$58.5 million favorable variance for this line item is related to these settlements, as the budget assumed an expense amount of \$75 million for this.
	97 - CONTINGENCY RESERVE	A Board Transfer is currently in the process of being developed for purposes of covering anticipated shortfalls in other areas of the budget.

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**FISCAL 2012 MONTHLY FINANCIAL REPORT**

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## **SMART GOVERNMENT INITIATIVES**



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## FISCAL 2012 MONTHLY FINANCIAL REPORT

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The Administration has developed numerous Smart Government Initiatives that are in the process of being implemented. The Monthly Reports provide an update on the status of these initiatives by department. A total of four initiatives are expected to yield approximately \$19.2 million in savings this year.

### 2012 Smart Government Initiatives

Department	Initiative	Achieved	Projected Savings	Annual Savings
Police Department	Separation Incentive	\$ 12,000,000	\$ 13,500,000	\$ 25,400,000
	Removal of 20 Police Officers from Long-Term Disability	\$ 623,470	\$ 774,070	\$ 1,786,200
Sheriff's Department	Removal of Employees from Payroll to Disability	\$ 660,171	\$ 966,248	\$ 2,440,943
	Overtime Management Initiative	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000
<b>Total</b>		<b>\$ 16,283,641</b>	<b>\$ 19,240,318</b>	<b>\$ 33,627,143</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of July 31, 2012

**Initiative:** Separation Incentive  
**Source:** Police Department  
**Owner:** Thomas Krumpert  
**Department:** Police Department

Projection	FY12	Annual
<b>Original</b>	\$17,300,000	\$20,000,000
<b>Achieved</b>	\$12,000,000	\$19,400,000
<b>Additional</b>	\$1,500,000	\$6,000,000

**Description:**

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

**Implementation:**

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

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

**Progress Report**

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

**2012 Annual Impact**

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY POLICE DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of July 31, 2012

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

Projection	FY12	Annual
<b>Original</b>	\$1,500,000	\$2,500,000
<b>Achieved</b>	\$623,470	\$1,042,000
<b>Additional</b>	\$150,600	\$744,200

**Description:**

Twenty (20) Police Officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and thus unable to perform the full duties of their positions.

**Implementation:**

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

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

**Progress Report**

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

**2012 Annual Impact**

The value of the removal and transferral of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$1.5 million. Due to the delay in implementing this initiative, the savings in Fiscal Year 2012 is anticipated to be \$774,070.

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of July 31, 2012

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

Projection	FY12	Annual
<b>Original</b>	\$1,625,000	\$2,600,000
<b>Achieved</b>	\$660,171	\$962,379
<b>Additional</b>	\$306,077	\$1,478,564

**Description:**

Twenty-one (21) correction officer titled employees are awaiting a final determination from the New York State Comptroller on applications for a disability pension. Medical documentation previously submitted indicates that these employees are permanently disabled and therefore unable to perform the full duties of their positions. As of March 31, 2012 three additional officers have applied for a disability pension increasing the total to 24.

**Implementation:**

The Nassau County Sheriff's Department has forwarded a letter to the New York State Comptroller's Office requesting assistance in expediting the removal of employees from the County's payroll to a State disability pension.

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

**Progress Report:**

The Corrections Department met with representatives from the New York State retirement system in March to request the expediting of these disability claims and has started to see some results. The department continues in its effort in achieving this initiative. As of July 31st, 11 employees have transitioned from payments to receiving a pension.

**2012 Annual Impact**

The value of the removal and transfer of the employees from the County payroll to a State disability pension will generate a total savings of approximately \$2.6 million. (\$86,000 salary + \$21,000 fringe = \$107,000 x 24).

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## NASSAU COUNTY SHERIFF'S DEPARTMENT

### 2012 BUDGET REDUCTION INITIATIVE SHEET

As of July 31, 2012

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

Projection	FY12	Annual Savings
<b>Original</b>	\$4,000,000	\$4,000,000
<b>Achieved</b>	\$3,000,000	\$3,000,000
<b>Additional</b>	\$1,000,000	\$1,000,000

**Description:**

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

**Implementation:**

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

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

**Progress Report:**

As of July 31st, the overtime for the Office of the Sheriff/Correctional Center is \$7.9 million. This is approximately 28% lower than the July 2011 year to date amount of \$10.9 million resulting in an overtime improvement of \$3.0 million. Contributing factors are: redeployment of supervisors, reduction in training from 4 to 2 (required) days, 207-c status employees returning to work and shift changes in transporting inmates to court. Although there were approximately 50 employment inquiries for the hiring of part-time correctional officers, it has not yielded any applications to the Correctional Center at this time.

**2012 Annual Impact**

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

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**FISCAL 2012 MONTHLY FINANCIAL REPORT**

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## **KEY PERFORMANCE INDICATORS**



# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

DEPARTMENT	FY 2012 Budget	On Board 12/31/2011	On Board 6/30/2012	New Hire	Term/Resign	Transfer In	Transfer Out	On Board 7/31/2012	Variance 7/31/12 vs. 6/30/12	Variance 7/31/2012 vs. 2012 Budget	Contract Employees
AR - ASSESSMENT REVIEW COMMISSION	29	30	29	-	-	-	-	29	-	-	-
AS - ASSESSMENT DEPARTMENT	169	165	162	-	(2)	-	-	160	(2)	(9)	-
AT - COUNTY ATTORNEY	112	112	108	-	(1)	-	(1)	106	(2)	(6)	-
BU - OFFICE OF MANAGEMENT AND BUDGET	24	27	25	-	-	-	-	25	-	1	-
BU - CONTROL CENTER 30	(725)	-	-	-	-	-	-	-	-	725	-
CA - OFFICE OF CONSUMER AFFAIRS	32	31	27	-	-	-	-	27	-	(5)	-
CC - NC SHERIFF/CORRECTIONAL CENTER	1,227	1,187	1,164	-	(4)	5	(5)	1,160	(4)	(67)	-
CE - COUNTY EXECUTIVE	21	20	20	-	-	-	-	20	-	(1)	-
CF - OFFICE OF CONSTITUENT AFFAIRS	43	42	39	-	-	-	-	39	-	(4)	-
CL - COUNTY CLERK	103	100	81	-	-	-	-	81	-	(22)	-
CO - COUNTY COMPTROLLER	87	72	75	-	-	1	(1)	75	-	(12)	-
CS - CIVIL SERVICE	53	53	51	-	-	-	-	51	-	(2)	-
DA - DISTRICT ATTORNEY	361	352	353	1	(6)	-	-	348	(5)	(13)	-
EL - BOARD OF ELECTIONS	143	133	138	1	(1)	6	(6)	138	-	(5)	-
FC - FIRE COMMISSION	101	97	97	-	(1)	2	(2)	96	(1)	(5)	-
EM - EMERGENCY MANAGEMENT	7	7	7	-	-	1	(1)	7	-	-	-
HE - HEALTH DEPARTMENT	203	201	169	-	(2)	2	(2)	167	(2)	(36)	-
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	2	1	12	-	-	-	-	12	-	10	-
HR - COMMISSION ON HUMAN RIGHTS	8	8	8	-	-	-	-	8	-	-	-
HS - DEPARTMENT OF HUMAN SERVICES	96	86	84	-	(5)	1	-	80	(4)	(16)	16
IT - INFORMATION TECHNOLOGY	81	78	71	1	-	-	-	72	1	(9)	-
LE - COUNTY LEGISLATURE	94	82	89	2	-	1	(1)	91	2	(3)	-
LR - OFFICE OF LABOR RELATIONS	5	4	3	-	-	1	-	4	1	(1)	-
MA - OFFICE OF MINORITY AFFAIRS	7	6	6	-	-	-	-	6	-	(1)	-
ME - MEDICAL EXAMINER	58	56	62	-	-	-	-	62	-	4	-
PA - PUBLIC ADMINISTRATOR	7	7	6	-	-	-	-	6	-	(1)	-
PB - PROBATION	236	199	199	-	(1)	5	(5)	198	(1)	(38)	-
PE - DEPARTMENT OF HUMAN RESOURCES	9	8	7	-	-	1	-	8	1	(1)	-
PK - PARKS, RECREATION AND MUSEUMS	172	166	156	-	(4)	-	(1)	151	(5)	(21)	-
PD - POLICE DISTRICT	1,545	1,523	1,477	-	(4)	2	(10)	1,465	(12)	(80)	-
PD - POLICE HEADQUARTERS	1,671	1,654	1,577	-	(21)	15	(5)	1,566	(11)	(105)	-
PR - PURCHASING DEPARTMENT	16	16	11	-	-	-	-	11	-	(5)	-
PW - PUBLIC WORKS DEPARTMENT	471	464	425	1	(7)	19	(19)	419	(6)	(52)	-
RE - OFFICE OF REAL ESTATE SERVICES	10	8	6	-	-	-	-	6	-	(4)	-
RM - RECORDS MANAGEMENT	12	9	9	-	-	-	-	9	-	(3)	-
SA - COORD AGENCY FOR SPANISH AMERICANS	5	5	5	-	-	-	-	5	-	-	-
SS - SOCIAL SERVICES	816	775	640	-	(6)	-	-	634	(6)	(182)	15
TR - COUNTY TREASURER	35	28	29	-	-	-	-	29	-	(6)	-
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	46	46	43	-	-	-	-	43	-	(3)	-
VS - VETERANS SERVICES AGENCY	3	3	6	-	-	-	(1)	5	(1)	2	-
<b>Sub-Total Full Time Employees</b>	<b>7,395</b>	<b>7,861</b>	<b>7,476</b>	<b>6</b>	<b>(65)</b>	<b>62</b>	<b>(60)</b>	<b>7,419</b>	<b>(57)</b>	<b>24</b>	<b>-</b>
<b>Contract Employees</b>	<b>41</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>
<b>Major Operating Funds Sub-Total</b>	<b>7,436</b>	<b>7,906</b>	<b>7,476</b>	<b>6</b>	<b>(65)</b>	<b>62</b>	<b>(60)</b>	<b>7,419</b>	<b>(57)</b>	<b>(17)</b>	<b>31</b>
<b>Sewer District</b>	<b>304</b>	<b>280</b>	<b>270</b>	<b>-</b>	<b>(2)</b>	<b>28</b>	<b>(28)</b>	<b>268</b>	<b>(2)</b>	<b>(36)</b>	<b>-</b>
<b>Grand Total F/T Employees</b>	<b>7,740</b>	<b>8,186</b>	<b>7,746</b>	<b>6</b>	<b>(67)</b>	<b>90</b>	<b>(88)</b>	<b>7,687</b>	<b>(59)</b>	<b>(53)</b>	<b>31</b>

**KPI REPORT 1: Appendix A: New Hires**

<b>DEPARTMENT</b>	<b>TITLE</b>	<b>HC</b>
DA	ASST DISTRICT ATTY	1
EL	WORK AIDE	1
IT	PROGRAMMER I	1
LE	PROGRAM COORDINATOR	1
	LEGISLATIVE ASSISTANT	1
PW	ACCOUNTANT II	1
<b>MAJOR FUNDS NEW HIRES</b>		<b>6</b>
<b>SEWER DISTRICT NEW HIRES</b>		<b>-</b>
<b>TOTAL NEW HIRES</b>		<b>6</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 1: Appendix B: Termination/Resignation

DEPARTMENT	TITLE	Termination/ Resignation	VSIP
AS	RL PROP ASSR AIDE I	(1)	(1)
AT	PHOTO MACH OPTR II	(1)	0
CC	COR CNTR MAINTENANCE CARPENTER	0	(1)
	CORRECTION OFFICER	(2)	0
	CLERK I	(1)	0
DA	ASST DISTRICT ATTY	(6)	0
EL	VOTE MACH CUSTODIAN	(1)	0
FC	FIRE MARSHAL I	0	(1)
HE	MULTI-KEYBOARD OPERATOR II	0	(1)
	ACCOUNTING ASSISTANT II	0	(1)
HS	ACCOUNTANT III	(1)	0
	FISCAL MGR,MNTL HLTH	0	(1)
	ACCOUNTING ASSISTANT II	0	(1)
	FLD REP,SR CT SV PRJ	0	(1)
	YOUTH BOARD TREATMT SVCE COORD	0	(1)
PB	PROBATION OFFICER I	0	(1)
PDD	POLICE OFFICER	(2)	0
	POLICE SERVICE AIDE	0	(1)
	CLERK TYPIST I	0	(1)
PDH	POLICE OFFICER	(4)	0
	POLICE OFFICER-DET	(4)	0
	PHOTO SPCLST III	0	(1)
	AMBULANCE MEDICAL TECHCN COORD	0	(1)
	AMBULANCE MED TECH	0	(2)
	POLICE COMMUNICATIONS OPERATOR	0	(5)
	AUDIO VISUAL SPECIALIST III	0	(1)
	INFO SPCLST III	0	(1)
	MULTI-KEYBOARD OPERATOR I	(1)	0
	CLERK I	0	(1)
PK	GOLF COURSE ATTDI I	0	(1)
	MUSEUM ATTENDANT I	0	(1)
	EQPT OPERATOR II	0	(1)
	LABORER I	(1)	0
PW	MAINT ELECTRCN SPVR	0	(1)
	MAINT LEAD ELECTR N	0	(1)
	MAINT ELECTRICIAN	0	(1)
	EQPT OPERATOR III	0	(1)
	LABORER II	0	(1)
	CUSTODIAL WORKER I	0	(1)
	CLERK II	0	(1)
SS	CASEWORKER III	0	(1)
	CASEWORKER II	0	(3)
	CASEWORKER I	(1)	0
	SOC WELFARE EXMR I	(1)	0
<b>MAJOR FUNDS TERMINATION/RESIGNATION</b>		<b>(27)</b>	<b>(38)</b>
SSW	PLANT MNT MECH TRNE	(2)	0
<b>SEWER DISTRICT TERMINATION/RESIGNATION</b>		<b>(2)</b>	<b>0</b>
<b>TOTAL TERMINATION/RESIGNATION</b>		<b>(29)</b>	<b>(38)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 2: Full-Time Staffing By Grant

Department	On Board 6/30/2012	New Hire	Transfer In	Transfer Out	Termination / Resignation	On Board 7/31/2012	Variance 7/31/12 vs. 6/30/12
CE - CRIMINAL JUSTICE COORD COUNCIL	2	-	-	-	-	2	-
HE - HEALTH DEPARTMENT	79	-	-	-	(1)	78	(1)
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	58	-	-	-	-	58	-
HS - DEPARTMENT OF HUMAN SERVICES	37	-	-	-	(1)	36	(1)
ME - MEDICAL EXAMINER	2	-	-	-	-	2	-
PB - PROBATION	4	-	-	-	-	4	-
PK - PARKS, RECREATION AND MUSEUMS	11	-	-	-	-	11	-
SS - SOCIAL SERVICES	138	-	-	-	-	138	-
<b>Grant Fund Total</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>329</b>	<b>(2)</b>

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 3: Full-Time Staffing By Union

Department	Total Union On-Board						7/31/2012	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	Total Non Union		Grand Total On-Board	CONTRACT EMPLOYEE
	CSEA	DAI	IPBA	PBA	SHOA	SOA					7/31/2012	7/31/2012		
Assessment	154	-	-	-	-	-	154	-	-	6	6	160	-	
Assessment Review Commission	21	-	-	-	-	-	21	5	-	3	8	29	-	
CF - Constituent Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-	
CF - Printing, Mail & Graphics	27	-	-	-	-	-	27	-	-	-	-	27	-	
Civil Service	49	-	-	-	-	-	49	-	-	2	2	51	-	
Consumer Affairs	25	-	-	-	-	-	25	-	-	2	2	27	-	
Coord. Agency for Spanish Americans	-	-	-	-	-	-	-	-	-	5	5	5	-	
Correctional Center	162	-	-	-	995	-	1,157	-	-	3	3	1,160	-	
County Attorney	31	-	-	-	-	-	31	-	-	75	75	106	-	
County Clerk	73	-	-	-	-	-	73	-	1	7	8	81	-	
County Comptroller	61	-	-	-	-	-	61	-	1	13	14	75	-	
County Executive	-	-	-	-	-	-	-	-	1	19	20	20	-	
District Attorney	131	-	41	-	-	-	172	-	1	175	176	348	-	
Elections	113	-	-	-	-	-	113	-	-	25	25	138	-	
Emergency Management	2	-	-	-	-	-	2	-	-	5	5	7	-	
Fire Commission	96	-	-	-	-	-	96	-	-	-	-	96	-	
Health	164	-	-	-	-	-	164	-	-	3	3	167	-	
Housing & Intergovernmental Affairs	-	-	-	-	-	-	-	-	-	12	12	12	-	
Human Resources	-	-	-	-	-	-	-	-	-	8	8	8	-	
Human Rights Commission	6	-	-	-	-	-	6	-	-	2	2	8	-	
Human Services	71	-	-	-	-	-	71	-	-	9	9	80	16	
Information Technology	69	-	-	-	-	-	69	-	-	3	3	72	-	
Labor Relations	-	-	-	-	-	-	-	-	-	4	4	4	-	
Legislature	-	-	-	-	-	-	-	-	19	72	91	91	-	
Medical Examiner	59	-	-	-	-	-	59	-	-	3	3	62	-	
Minority Affairs	-	-	-	-	-	-	-	-	-	6	6	6	-	
Office of Management and Budget	-	-	-	-	-	-	-	-	-	25	25	25	-	
Police District	74	-	-	1,228	-	162	1,464	-	-	1	1	1,465	-	
Police Headquarters	689	351	-	357	-	159	1,556	-	-	10	10	1,566	-	
Probation	196	-	-	-	-	-	196	-	-	2	2	198	-	
Public Administrator	4	-	-	-	-	-	4	-	-	2	2	6	-	
Public Works	412	-	-	-	-	-	412	-	-	7	7	419	-	
Purchasing	10	-	-	-	-	-	10	-	-	1	1	11	-	
Real Estate Services	4	-	-	-	-	-	4	-	-	2	2	6	-	
Records Management	9	-	-	-	-	-	9	-	-	-	-	9	-	
Recreation, Parks and Museums	146	-	-	-	-	-	146	-	-	5	5	151	-	
Social Services	625	-	-	-	-	-	625	-	-	9	9	634	15	
Traffic and Parking Violations Agency	40	-	-	-	-	-	40	-	-	3	3	43	-	
Treasurer	27	-	-	-	-	-	27	-	-	2	2	29	-	
Veterans Services	4	-	-	-	-	-	4	-	-	1	1	5	-	
<b>Sub-Total Full-Time Employees</b>	<b>3,554</b>	<b>351</b>	<b>41</b>	<b>1,585</b>	<b>995</b>	<b>321</b>	<b>6,847</b>	<b>5</b>	<b>23</b>	<b>544</b>	<b>572</b>	<b>7,419</b>	<b>-</b>	
<b>Contract Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>	
<b>Major Operating Funds Sub-Total</b>	<b>3,554</b>	<b>351</b>	<b>41</b>	<b>1,585</b>	<b>995</b>	<b>321</b>	<b>6,847</b>	<b>5</b>	<b>23</b>	<b>544</b>	<b>572</b>	<b>7,419</b>	<b>31</b>	
<b>Sewer Districts</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>268</b>	<b>-</b>	
<b>Grand Total F/T Employees</b>	<b>3,821</b>	<b>351</b>	<b>41</b>	<b>1,585</b>	<b>995</b>	<b>321</b>	<b>7,114</b>	<b>5</b>	<b>23</b>	<b>545</b>	<b>573</b>	<b>7,687</b>	<b>31</b>	

# FISCAL 2012 MONTHLY FINANCIAL REPORT



## KPI REPORT 4: Overtime Hours

Departments	Year-to-Date June Overtime Hours						*YTD Actual Variance
	Paid Overtime 2012	Accrued Comp 2012	Total Overtime 2012	Paid Overtime 2011	Accrued Comp 2011	Total Overtime 2011	
Assessment	1.6	24.5	26.0	25.3	131.2	156.6	(130.5)
Assessment Review	0.0	0.0	0.0	3.5	2.7	6.1	(6.1)
Board of Elections	14.0	7,474.4	7,488.4	107.0	2,137.8	2,244.8	5,243.6
Civil Service	8.5	32.6	41.1	75.7	39.3	114.9	(73.8)
Constituent Affairs	898.5	29.6	928.1	797.0	170.3	967.3	(39.2)
Consumer Affairs	769.0	866.1	1,635.1	653.3	645.1	1,298.4	336.8
Correctional Center	124,432.2	7,674.4	132,106.7	174,092.9	11,535.4	185,628.3	(53,521.6)
County Attorney	0.0	51.0	51.0	0.0	261.3	261.3	(210.3)
County Clerk	0.0	1,965.6	1,965.6	0.0	368.3	368.3	1,597.3
County Comptroller	0.0	493.2	493.2	0.0	1,353.7	1,353.7	(860.5)
County Executive	0.0	0.0	0.0	0.0	0.0	0.0	0.0
District Attorney	7,328.9	4,453.0	11,781.8	7,298.8	5,662.2	12,961.0	(1,179.1)
Emergency Management	206.3	129.4	335.6	0.0	340.6	340.6	(4.9)
Fire Commission	17,106.4	356.7	17,463.1	18,681.4	470.8	19,152.2	(1,689.1)
Health	1,594.5	185.2	1,779.7	1,904.2	543.2	2,447.5	(667.7)
Housing & Intergovernmental Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Human Rights Commission	0.0	17.3	17.3	0.0	95.6	95.6	(78.3)
Human Services	34.7	59.0	93.6	0.0	118.9	118.9	(25.3)
Information Technology	1,435.9	1,169.5	2,605.3	443.5	978.9	1,422.4	1,183.0
Labor Relations	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Legislature	15.0	0.0	15.0	67.0	0.0	67.0	(52.0)
Medical Examiner	503.1	279.4	782.5	308.9	323.2	632.1	150.3
Minority Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office of Management and Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Department	258,749.0	0.0	258,749.0	254,983.0	0.0	254,983.0	3,766.0
Probation	5,288.4	1,670.4	6,958.9	2,069.0	636.4	2,705.4	4,253.5
Public Administrator	8.0	1.5	9.5	8.0	17.8	25.8	(16.3)
Public Works, Planning, Real Estate	24,420.7	3,086.4	27,507.1	27,369.2	3,313.7	30,683.0	(3,175.9)
Purchasing	0.0	26.5	26.5	0.0	175.1	175.1	(148.6)
Real Estate	97.5	111.8	209.3	158.9	0.0	158.9	50.4
Records Management	0.0	60.1	60.1	0.0	129.9	129.9	(69.9)
Recreation, Parks and Museums	3,854.0	723.6	4,577.6	2,231.0	1,794.4	4,025.3	552.3
Sheriff	8,377.8	1,237.5	9,615.2	9,126.9	1,034.5	10,161.4	(546.2)
Social Services	11,307.0	6,291.7	17,598.8	10,352.4	7,681.9	18,034.3	(435.6)
Traffic and Parking Violations Agency	875.3	819.4	1,694.7	2,247.0	2,042.6	4,289.7	(2,595.0)
Treasurer	74.0	176.4	250.4	143.8	231.1	374.9	(124.5)
<b>Sub-Total</b>	<b>467,400.1</b>	<b>39,466.1</b>	<b>506,866.2</b>	<b>513,147.6</b>	<b>42,235.9</b>	<b>555,383.5</b>	<b>(48,517.2)</b>
Sewer & Water Supply	23,523.2	5,329.6	28,852.7	29,953.9	8,590.0	38,543.9	(9,691.2)
<b>Sub-Total</b>	<b>23,523.2</b>	<b>5,329.6</b>	<b>28,852.7</b>	<b>29,953.9</b>	<b>8,590.0</b>	<b>38,543.9</b>	<b>(9,691.2)</b>
<b>Grand Total</b>	<b>490,923.3</b>	<b>44,795.7</b>	<b>535,718.9</b>	<b>543,101.5</b>	<b>50,825.9</b>	<b>593,927.4</b>	<b>(58,208.4)</b>

Data Source: BIRT Performance Scorecard Report as of August 6, 2012. CHIEFS Reporting System for the Police Department overtime.

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

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

# FISCAL 2012 MONTHLY FINANCIAL REPORT

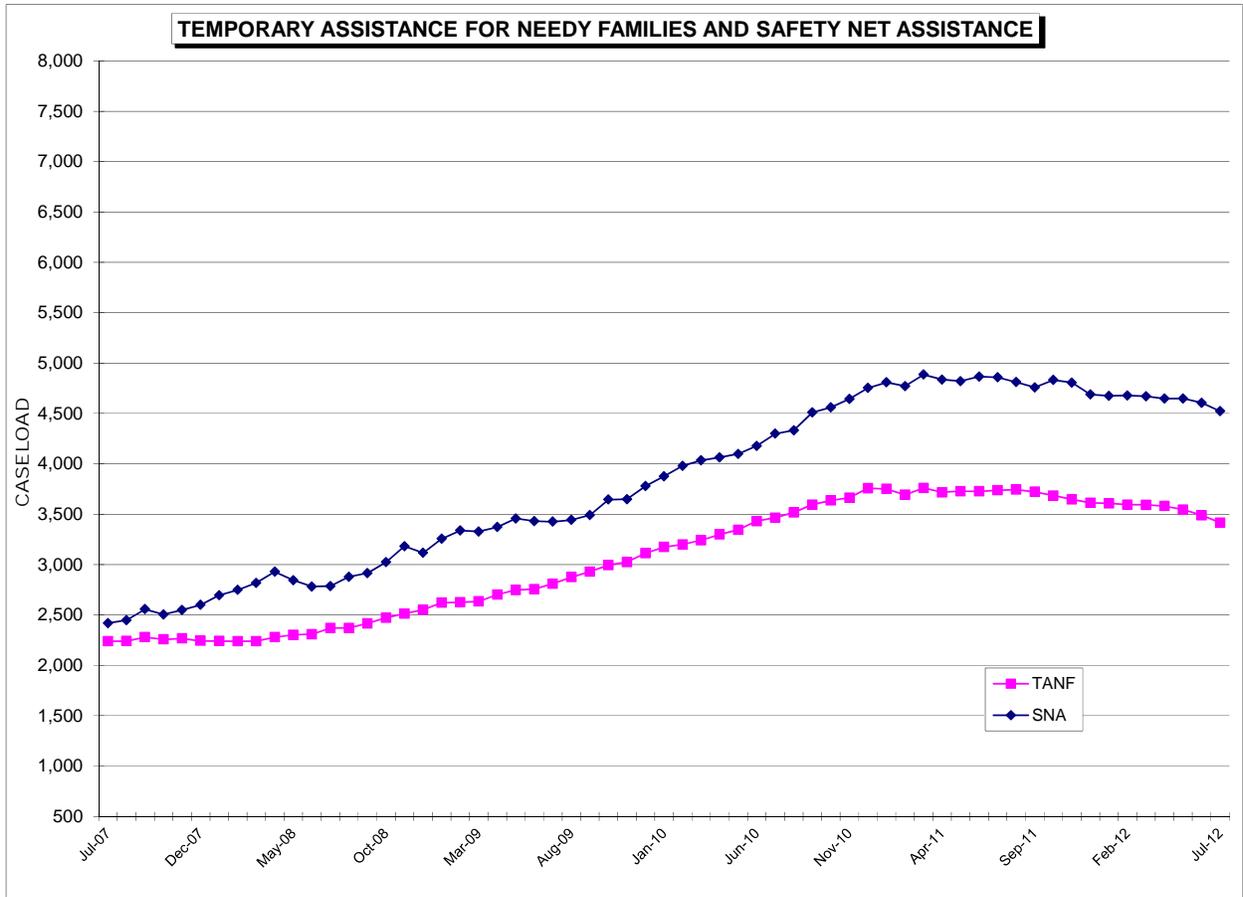


## KPI REPORT 5: Various Health Insurance Statistics (Enrollment & Rates) (Major Funds Only)

	Aug 2012			January 2012			Aug 2011			Change in Totals Aug 2012 vs. Jan 2012	Change in Totals Aug 2012 vs. Aug 2011
	Family	Single	Total	Family	Single	Total	Family	Single	Total		
ACTIVE	5,575	2,019	7,594	5,832	2,188	8,020	5,864	2,253	8,117	(426)	(523)
RETIREEES	6,373	4,952	11,325	6,333	4,892	11,225	6,372	4,954	11,326	100	(1)
<b>TOTAL</b>	<b>11,948</b>	<b>6,971</b>	<b>18,919</b>	<b>12,165</b>	<b>7,080</b>	<b>19,245</b>	<b>12,236</b>	<b>7,207</b>	<b>19,443</b>	<b>(326)</b>	<b>(524)</b>
<b>Active Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	5,468	1,904	7,372	5,708	2,063	7,771	5,724	2,118	7,842	(399)	(470)
ALL OTHER	107	115	222	124	125	249	140	135	275	(27)	(53)
<b>TOTAL</b>	<b>5,575</b>	<b>2,019</b>	<b>7,594</b>	<b>5,832</b>	<b>2,188</b>	<b>8,020</b>	<b>5,864</b>	<b>2,253</b>	<b>8,117</b>	<b>(426)</b>	<b>(523)</b>
<b>Retiree Plans</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>	<b>Family</b>	<b>Single</b>	<b>Total</b>		
EMPIRE PLAN	1,590	615	2,205	1,592	617	2,209	1,713	653	2,366	(4)	(161)
MEDICARE IND		4,221	4,221		4,157	4,157		4,175	4,175	64	46
MEDICARE F1	1,384		1,384	1,364		1,364	1,329		1,329	20	55
MEDICARE F2	3,292		3,292	3,262		3,262	3,212		3,212	30	80
ALL OTHER	107	116	223	115	118	233	118	126	244	(10)	(21)
<b>TOTAL</b>	<b>6,373</b>	<b>4,952</b>	<b>11,325</b>	<b>6,333</b>	<b>4,892</b>	<b>11,225</b>	<b>6,372</b>	<b>4,954</b>	<b>11,326</b>	<b>100</b>	<b>(1)</b>
<b>Annual Rates Per Employee</b>	<b>Family</b>	<b>Single</b>		<b>Family</b>	<b>Single</b>		<b>Family</b>	<b>Single</b>		<b>Pct Increase in Health Insurance Costs Aug 2012 vs Aug 2011</b>	
EMPIRE PLAN	18,753.60	8,553.00		18,753.60	8,553.00		18,167.04	8,327.04		+3.23%	+2.71%
MEDICARE IND		5,030.88			5,030.88			4,867.68			+3.35%
MEDICARE F1	15,231.36			15,231.36			14,707.44			+3.56%	
MEDICARE F2	11,709.24			11,709.24			11,247.72			+4.10%	
Note - As of August 1, 2012, 97.6% of all individuals are enrolled in a Empire Health Insurance plan.			Note - As of January 1, 2012, 97.5% of all individuals are enrolled in a Empire Health Insurance plan.			Note - As of July 1, 2011, 97.3% of all individuals are enrolled in a Empire Health Insurance plan.					



KPI REPORT 6: DSS Caseloads





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

**July Inmate Population**

	<b>July 2009</b>	<b>July 2010</b>	<b>July 2011</b>	<b>July 2012</b>
County Population	1,415	1,494	1,338	1,313
Suffolk Inmate	-	-	102	28
State-Ready Population	8	11	13	10
Federal Population	135	142	128	98
Parole Violators	16	22	13	25
<b>TOTAL</b>	<b>1,574</b>	<b>1,669</b>	<b>1,594</b>	<b>1,474</b>

Chart reflects the average inmate population for the given month.



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

<b>Nassau County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	1,374	1,404	1,401	1,272
February	1,399	1,497	1,394	1,326
March	1,414	1,525	1,361	1,288
April	1,409	1,502	1,298	1,259
May	1,435	1,501	1,304	1,253
June	1,445	1,498	1,319	1,297
July	1,415	1,494	1,338	1,313
August	1,440	1,496	1,319	-
September	1,419	1,476	1,341	-
October	1,458	1,483	1,380	-
November	1,446	1,462	1,344	-
December	1,404	1,399	1,278	-
<b>Average County Inmates</b>	<b>1,422</b>	<b>1,478</b>	<b>1,340</b>	<b>1,287</b>

<b>Suffolk County Inmates</b>				
<b>Month</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
January	-	-	-	108
February	-	-	-	155
March	-	-	12	194
April	-	-	56	146
May	-	-	81	104
June	-	-	100	56
July	-	-	102	28
August	-	-	105	-
September	-	-	101	-
October	-	-	153	-
November	-	-	155	-
December	-	-	131	-
<b>Average Suffolk Inmates</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>113</b>

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



**KPI REPORT 8: Nassau Regional Off-Track Betting Corporation**

**NASSAU REGIONAL OFF-TRACK BETTING CORPORATION**

**Financial Activity for the period July 2012**

<b>Expense</b>	<b>2012 Budget</b>	<b>Estimate July-2012 YTD</b>
<b>Salary</b>	10,799,000	6,109,152
<b>Fringe Benefits</b>	8,146,600	4,852,960
<b>General and Administrative Expenses</b>	12,172,400	6,669,390
<b>Bond Principal</b>	1,455,000	848,750
<b>Expense Total</b>	<b>32,573,000</b>	<b>18,480,252</b>
<b>Revenue</b>		
<b>Net Retained Commission</b>	29,569,500	15,939,182
<b>Other income</b>	719,700	1,255,989
<b>Revenue Total</b>	<b>30,289,200</b>	<b>17,195,171</b>
<b>Net Profit</b>	<b>(2,283,800)</b>	<b>(1,285,081)</b>

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

**Please note that these figures are estimated based on our 2012 budget submitted to the NYS Racing & Wagering Board. These figures will be reconciled to actual figures once our filings with the NYS Racing & Wagering Board have been submitted and accepted.**



## KPI REPORT 9: Tax Certiorari Report

The County's Assessment Review Commission (ARC) has compiled preliminary statistics as of August 1, 2012 with respect to grievances filed for the 2013/2014 tax year. Thus far, there have been 136,165 grievances filed broken down as follows:

Class I Properties	115,371
Class II Properties	5,426
Class III Properties	514
Class IV Properties	14,854

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

Over 86,000 residential offers to settle have gone out. The representatives will respond in 3 phases and the Pro Se's have until the end of August to respond. So far, at least 35% of the Pro Se's have accepted the stipulation to settle.

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