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Inter-Departmental Memo

To: Hon. Howard Kopel, Chair, Budget Review Committee
All Members of the Budget Review Committee

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "MC", is placed over the name "Maurice Chalmers" in the "From" field.

Date: August 13, 2013

Re: 2012 Year-End and 2013 Projections

The Office of Legislative Budget Review (OLBR) has prepared a memo explaining the FY 2012 year-end major variances as well as projections for 2013. The County ended FY 2012 with a budgetary surplus of \$41.5 million. However, this is not an indication of the County's overall fiscal health. Rather, this surplus is a reflection of several factors, including the Administration's cost containment efforts, deferral of liabilities, use of one-shot revenue, a recovering economy and the continuation of the wage freeze. County finances remain fragile.

Since adoption, OLBR had cautioned that the 2013 budget was lean and would need to be closely managed with the Administration reacting and adjusting to fiscal challenges. Most of the factors mentioned above, such as a recovering economy and pension cost amortization, are contributors to the projected FY 13 surplus of \$9.2 million. There are some additional risks and opportunities that may affect the final results. Although OLBR's projected year-end figure is similar to the Office of Management and Budget's (OMB) projections, there are three areas in which they differ. OLBR recognizes \$21.8 million more in salary expenses due to the inclusion of termination pay. The Office also included debt service savings of \$12.7 million which was provided by the Administration but was not available when they issued their report. Finally, sales tax revenues have been adjusted to include an additional \$13.2 million. The major variances will be explained further in the report.

2012 Year-End Expenses

The County ended fiscal year 2012 with a \$41.5 million surplus which will be used to replenish the undesignated fund balance. The final results were confirmed by the Comptroller in a press release dated July 15, 2013. The Office of Legislative Budget Review analyzed the year end results. The table below illustrates the major fund expense and revenue variances. Explanations are provided following the chart:

Expenses	2012 Adopted Budget	2012 Modified Budget	2012 Year End	Diff to Adopted Budget
Salaries, Wages & Fees	686,673,715	832,223,377	811,545,800	(124,872,085)
Fringe Benefits	481,416,054	445,983,334	429,933,455	51,482,599
Workers Compensation	30,399,332	30,449,332	24,884,687	5,514,645
Interest	93,863,296	93,863,296	71,344,287	22,519,009
Principal	69,011,202	69,011,202	57,530,000	11,481,202
Other Expenses	385,837,230	283,558,647	243,330,423	142,506,807
Early Intervention/Special Education	172,975,000	169,548,055	148,864,247	24,110,753
Recipient Grants	74,645,000	66,825,000	64,646,027	9,998,973
Purchased Services	57,944,683	65,654,683	65,649,070	(7,704,387)
Emergency Vendor Payments	64,396,824	64,061,824	62,847,587	1,549,237
Revenue				
Permits & Licenses	12,029,332	12,029,332	13,533,584	1,504,252
Fines & Forfeits	51,249,708	51,249,708	44,059,417	(7,190,291)
Rents & Recoveries	16,894,401	16,894,401	56,263,082	39,368,681
Revenue Offset To Expense	21,984,354	21,984,354	4,266,584	(17,717,770)
Dept Revenues	171,941,513	172,272,641	164,449,990	(7,491,523)
Cap Backcharges	9,887,864	9,887,864	(2,418,257)	(12,306,121)
Capital Resources For Debt	103,138,378	103,138,378	25,000,919	(78,137,459)
State Aid - Reimbursement Of Expenses	234,814,429	239,555,116	207,144,517	(27,669,912)
Sales Tax Co - Sales Tax Countywide	970,802,675	970,802,675	992,706,177	21,903,502
Part County - Sales Tax Part County	85,385,709	85,385,709	85,423,241	37,532

Expenditures:

- Salaries – The County ended the year with a salary deficit of \$124.9 million from the adopted budget. The budget included \$131.6 million in savings from initiatives that were to be achieved through workforce reductions and/or labor savings. Although some savings were realized, they were offset by overages in overtime and unbudgeted termination pay. The NIFA wage freeze which has kept union wages flat continues to be a benefit to the County. Based on the year end results, it is safe to conclude that the County would have not been able to generate a surplus had the wage freeze not been in place.
- Fringe Benefits – A surplus of \$51.5 million in the major funds is due mostly to lower than budgeted finalized health insurance premium growth rates, reduced headcount and the partial amortization of the pension bill. The 2012 budget was based on a growth rate assumption of 13.3%. However, the New York State Health Insurance Program (NYSHIP) rates were finalized at 2.7% for individual and 3.2% for family, resulting in lower health insurance costs. Additionally, County layoffs and employees participating in early retirement incentive programs have contributed to the overall surplus in fringe benefits.

In FY 2012 the County opted to amortize \$38.8 million of the pension bill. Other Counties have also participated in the Contribution Stabilization Program. Although this provided budgetary relief in 2012, there will be approximately an additional \$8.6 million in incurred interest over ten years. This practice, if continued, will result in future budgetary pressure when the amortized payments become due in addition to recurring pension expenses. The surplus in the fringe benefit line would have been large enough to absorb the \$38.8 million amortization; however it would have reduced the budgetary surplus. Budget permitting, it may be in the County’s best long term financial interest to cease this practice.

- Workers Compensation – A surplus of \$5.5 million results from cost containment services provided by the Third Party Administrator (TPA) coupled with the implementation of the Workers Compensation Board change in medical treatment guidelines.
- Debt Service – A surplus of \$43.6 million occurred due to lower than budgeted debt issuances and interest rates.
- Other Expenses – There are many departments with lower than budgeted expenses. The resulting surplus of \$142.5 million is illustrated in the table below.

Department	2012 Adopted Budget	2012 Modified Budget	2012 Year End	Diff to Adopted Budget
Office Of Management And Budget	44,901,094	44,901,094	20,898,717	24,002,377
Debt Service	222,219,146	222,219,146	212,666,702	9,552,444
Board Of Elections	1,463,272	-	-	1,463,272
Police Department	28,322,818	4,295,395	1,117,988	27,204,830
Office Of Real Estate Services	13,930,900	14,005,900	13,788,588	142,312
County Treasurer	75,000,000	(1,862,888)	(5,141,573)	80,141,573
	385,837,230	283,558,647	243,330,423	142,506,807

- The Administration budgets for tax certiorari expenses in the Treasurer’s department. The year end result was a credit of \$5.1 million versus a budget of \$75.0 million which generated an \$80.1 surplus. The County was successful in getting the 2012 expenses pushed to 2013 by court order from Judge Adams and consequently did not book the expenses.

In understanding the credit, it has been determined that approximately \$8.1 million of expenses previously accrued in 2011 were included in that order and were consequently reversed and offset by approximately \$3.0 million in new liability which resulted in the credit of \$5.1 million. Corresponding to the \$75.0 million in budgeted expenses, the County included a revenue line of \$75.0 million to be funded from borrowing which will be discussed in the revenue section.

The backlog is currently estimated to be approximately \$335.1 million. The deferral of 2012 expenses to 2013 did provide budgetary relief to 2012 but will add fiscal stress to the FY 2013 budget. This will be alleviated with the Legislature’s approval to bond \$40.0 million for tax certiorari expenses and an additional \$35.0 million later in the year. The Administration also agreed to pay \$20.0 million from operating funds.

- As part of its \$44.9 million adopted budget, OMB included \$20.0 million in suits & damages of which only \$0.7 million was used. Per the Administration, other than operating funds were used.

- The \$27.2 million surplus in Police is mostly a result of \$23.5 million in contingency appropriations which were transferred to other budget lines and appropriations of \$4.7 million in other suits and damages for which other funds were used.
- FY 2012 ended with a favorable variance of \$24.1 million in provider payments for Early Intervention and Pre-school expenditures within the Health Department. Approximately \$4.2 million is due to lower Early Intervention provider rates enacted by New York State. Pre-school provider payments were \$19.9 million less than the Adopted Budget due to a decline in district authorized services.
- Entitlement Programs, consisting of recipient grants, purchased services and emergency vendor payments, finished the year with a net \$3.8 million surplus. There was a decline in Temporary Assistance to Needy Families (TANF), Safety Net, and Foster Care cases in 2012. The resulting surpluses were transferred to cover expenses related to a surge in growth of Day Care caseloads.

Revenue:

- Permits and Licenses – An increase in food establishment inspections, alarm permits and hazardous material registration fee led to a \$1.5 million surplus.
- Fines and Forfeits – The 2012 year-end shortfall of \$7.2 million is predominantly broken into deficits of \$4.2 million in the Traffic and Parking Violations Agency (TPVA), \$1.6 million in OMB and \$1.0 million in the Police Department. Superstorm Sandy rendered many Red Light Cameras inoperable. As a result fines declined. OMB experienced lower revenue in court fines and forfeited bail and the Police Department had less alarm fines.
- Rents and Recoveries – A surplus of \$39.4 million was generated of which \$25.8 million was in the Health Department mainly from prior year disencumbrances. The sale of the Ring Road property for \$7.2 million contributed to the \$8.2 million surplus in Real Estate. The County Attorney ended the year with a surplus of \$2.2 million due to settlement reimbursements. Finally, a \$2.6 million surplus in the Budget Office is a result of prior year disencumbrances, workers' comp and audit recoveries.
- Revenue Offset to Expense – ended with a \$17.7 million deficit. Three years of receivables for the Fashion Institute of Technology (FIT) had to be written off driving the \$11.2 million deficit in the Budget Office. In addition Medicare Part D reimbursement, approximately \$6.1 million, is now recorded as a credit to expenses.
- Department Revenues – The year end operating result was a combined deficit of \$7.5 million. Some departments with major variances included the Correctional Center that included revenues for housing Suffolk inmates which did not come to fruition driving a \$9.3 million hole. Tow truck franchise fees in Police, budgeted at \$1.7 million came in \$1.3 million lower. The Clerk's Office recorded \$4.0 million more than budgeted revenues.
- Capital Backcharges – were budgeted at \$9.9 million. The Information Technology department reversed out prior accruals, ending the year with a credit of \$2.4 million. Other revenue chargebacks for Police and Public Works did not come to fruition based on projects being scaled back.
- The Capital Resources for Debt – revenue line had a deficit of \$78.1 million. The anticipated revenue from borrowing \$75.0 million for tax certiorari expenses in Treasurer never materialized. In addition, \$16.6 million of the \$18.6 million surplus in the Debt

Service department originated from the closeout of capital projects. This offsets the anticipated \$18.0 million in OMB and \$3.6 million in Police revenues from restructuring proceeds. This is illustrated below:

	2012 Adopted Budget	2012 Modified Budget	2012 Year End	Diff to Adopted Budget
Office Of Management And Budget	18,071,000	18,071,000	-	(18,071,000)
Debt Service	6,438,378	6,438,378	25,000,919	18,562,541
Police Department	3,629,000	3,629,000	-	(3,629,000)
County Treasurer	75,000,000	75,000,000	-	(75,000,000)
Grand Total	103,138,378	103,138,378	25,000,919	(78,137,459)

- State Aid – Of the total \$27.7 million deficit, \$25.3 million was in the department of Health and correlates to the decreased provider payments for Early Intervention and Preschool expenditures previously explained.
- Sales Tax – is reflective of an improving economy. For FY 2012, the County ended the year with a \$21.9 million surplus.

2013 Projections

OLBR is currently projecting a \$9.2 million surplus in FY 2013. Expenses are projected to end with a \$27.8 million surplus and revenue with an \$18.6 million deficit. The following chart demonstrates the projected surplus.

Major Funds (in millions)			
	2013 ADP BUD	OLBR 2013 Proj	Variance
Expense	2,791.4	2,763.6	27.8
Revenue	2,791.4	2,772.8	(18.6)
Projected Surplus			9.2

** Excludes all interfund and interdepartmental transfers

2013 Expense Highlights

The following chart details the expense variances by object code between OLBR's 2013 projection and the FY 13 Adopted Budget. The table below illustrates the major fund expense variances. Explanations are provided following the chart:

2013 OLBR Expense Variances to Adopted Budget			
Expenses	2013 Adopted Budget	2013 OLBR Projection	OLBR vs. Budget
Salaries	784.6	805.1	(20.4)
Fringe Benefits	470.1	459.6	10.5
Workers Compensation	25.5	25.5	0.0
OTPS	255.0	257.1	(2.1)
Utility Costs	36.8	36.7	0.2
Various Direct Expenses	5.0	5.0	0.0
Principal & Interest	148.0	133.5	14.5
Local Govt Assistance	66.9	68.1	(1.2)
Nassau Health Care Expense	13.0	13.0	0.0
Inter-Fund Charges	20.5	20.5	0.0
Mass Transportation	43.3	43.3	0.0
NCIFA Expenditures	1.8	1.8	0.0
Other Expenses	308.9	310.2	(1.3)
Early Intervention / Special Ed.	170.0	154.9	15.1
Direct Assistance	188.9	178.6	10.3
Medicaid	253.1	250.8	2.3
Transfer to the General Fund	0.0	0.0	0.0
Expense Sub-total	2,791.4	2,763.6	27.8

Salaries

OLBR is currently projecting a total salary deficit of \$20.4 million compared to the 2013 Adopted Budget. The deficit stems from unbudgeted termination expenses and spiraling overtime partially offset by approximately 82 open funded vacant positions. The Police Headquarters fund is projected to have a salary deficit of \$12.9 million and the Police District fund an \$11.0 million shortfall. Any and all attrition savings garnered through the end of the year will be needed to offset these shortfalls.

Termination pay for sworn officers was budgeted at \$461,000 because the Administration had planned to bond termination expenses at the time the budget was adopted. OLBR currently projects around \$21.0 million in Police expense and may adjust depending on filing figures. It is currently unclear whether there will be legislative support to borrow for that expense.

OLBR finds the overtime trend to be problematic. The current projection is \$88.3 million which is \$20.2 million greater than the FY 13 Adopted Budget. The chart below illustrates the 2011 actual, 2012 actual, the 2013 projection and the 2013 Adopted Budget for overtime.

OVERTIME TRENDS				
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2013 Projected</u>
Police District	25,278,760	33,165,680	24,000,000	36,125,000
Police Headquarters	23,015,967	31,488,225	20,000,000	26,225,000
Total	48,294,727	64,653,905	44,000,000	62,350,000
Corrections	20,676,780	15,693,183	16,153,356	16,153,356
Police & Corrections	68,971,507	80,347,088	60,153,356	78,503,356
Others	8,645,099	10,764,951	7,976,979	9,775,501
TOTAL:	77,616,606	91,112,039	68,130,335	88,278,857
Police FEMA credit		(14,781,832)		
Other Department FEMA credit		(3,556,667)		
		(18,338,499)		
		2012 YE		72,773,540

The 2013 overtime projection for the Police Department is over the budget of \$44.0 million by approximately \$18.4 million. More alarming, is the fact that Police will have approximately the same amount of overtime expense in 2013 as it did in 2012 with Superstorm Sandy when \$14.8 million was attributed to the storm. If the current trend is not reversed, the expense can be higher.

As of August, there are approximately 45 vacancies in uniform personnel from what was adopted for 2013. In May 2013, a class of 37 was hired. The Police Department has indicated that there is no paperwork in the pipeline for an additional recruit class in the near future. However, the Administration has plans for another group of recruits, although a date has yet to be scheduled. These classes may have little 2013 overtime impact by the time they graduate. If bringing the sworn headcount to budgeted

levels does not curb overtime, it may be that the current headcount is too low and additional heads may be needed: in other words, the department's assessment that it would be able to function without the 98 heads that took the early retirement incentive, at a cost of approximately \$35.0 million, was too aggressive.

Headcount

As of August 1, 2013 there were 7,313 full-time employees on board in the major operating funds. Compared to the budget of 7,395 this equates to 82 funded vacant positions. The Adopted Budget included a targeted reduction of 107 full-time positions which was centrally budgeted in the Office of Management and Budget (OMB). Attachment A is a staffing analysis at the department level.

Fringe Benefits

OLBR is projecting an overage of \$10.5 million in the major funds for Fringe Benefits. The primary contributor to this surplus is lower than budgeted finalized health insurance growth rates for retirees and anticipated capital chargeback credits of \$2.7 million. The 2013 budget for health insurance was based on a growth rate assumption of 8%. NYSHIP rates for active employees finalized close to the budgeted rate, however, the average rate for Medicare eligible retirees has declined from the previous year. Additionally, the headcount is lower than budgeted.

The 2013 budget included the amortization of \$57.6 million in pension cost and using any surplus to offset the amortized amounts would be prudent especially when approximately an additional \$10.0 million in interest will be incurred. Amortizing the pension cost does provide budgetary relief in the current year. However, if this practice continues, it will result in future budgetary pressure when the amortized payments become due in addition to recurring pension expenses.

OTPS

The Other Than Personal services, which includes equipment, general expenses and contractual expenses, has a shortfall of \$2.1 million. This is mainly attributable to the Department of Human Services reinstating \$2.4 million for funding the Chemical Dependency, Mental Health and Youth Board programs.

Debt Service Fund

A surplus of \$12.7 million is expected due to lower than budgeted debt issuances and interest rates.

Other Expenses

In FY 2013 the County budgeted \$18.0 million in tax certiorari expenses. OLBR is currently projecting \$20.0 million in expenses based on the Legislature's approval to borrow \$40.0 million now and potentially \$35.0 million in September with the Administration spending \$20.0 million from operating funds. In addition, the Administration will also need to accrue for 2013 expenses for which there is currently no estimates and as such will be recognized as a risk. The backlog is currently estimated to be approximately \$335.1 million.

Preschool and Early Intervention

Expenses in the Health Department for Early Intervention and Pre-school costs are projected to be \$15.1 million lower than the FY 13 Adopted Budget. Approximately \$6.9 million is due to lower Early Intervention provider rates. In addition, the department is projecting an additional \$8.2 million decrease due to a decline in pre-school district authorized services and less children in the program.

Direct Assistance

OLBR is projecting a direct assistance surplus of \$10.3 million in the Department of Social Services (DSS). Direct assistance consists of emergency vendor payments, purchased services, and recipient grants. Emergency vendor payments are projected to be \$6.9 million lower than budget, as shelter care & room and board payments have declined. Recipient grant costs are expected to be down \$3.9 million as SNA and TANF caseloads combined have declined. There is a slight shortfall in purchased services.

Medicaid

OLBR is projecting a \$2.3 million Medicaid surplus as a result of lower weekly payments to the State. Starting on January 1, 2014, the Federal government will increase the matching rate for certain Medicaid populations served by the County. The State accelerated these savings by lowering the County's weekly payments on April 1, 2013.

2013 Revenue Highlights

The following chart details the revenue variances by object code between OLBR's 2013 projection and the FY 13 Adopted Budget. The table below illustrates the major fund revenue variances. Explanations are provided following the chart:

2013 OLBR Revenue Variances to Adopted Budget			
Revenue	2013 Adopted Budget	2013 OLBR Projection	OLBR vs. Budget
Fund Balance	10.0	10.0	0.0
Interest Penalty on Tax	28.8	28.8	0.0
Permits & Licenses	13.7	15.0	1.3
Fines & Forfeits	62.5	58.7	(3.8)
Investment Income	3.1	1.8	(1.3)
Rents & Recoveries	27.6	24.8	(2.7)
Revenue Offset to Expense	11.2	11.5	0.3
Department Revenues	178.2	165.3	(12.9)
Capital Chargebacks	2.1	1.6	(0.5)
Payments in Lieu of Taxes	9.6	9.8	0.2
Debt Service From Capital	27.4	28.8	1.4
Due From Other Governments	0.0	0.2	0.2
Interfund Charge Revenue	71.4	67.6	(3.9)
Federal Aid	156.1	151.1	(5.1)
State Aid	232.4	217.5	(14.9)
Sales Tax	1,121.2	1,144.4	23.2
Property Tax	804.8	804.8	0.0
OTB 5% Tax	3.2	3.2	0.0
Special Taxes	27.9	27.9	0.0
Revenue Sub-total	2,791.4	2,772.8	(18.6)

Fines and Forfeits

OLBR is projecting a \$3.8 million deficit for fines and forfeits. The majority of the shortage in fines and forfeits is related to Office of Management and Budget, the Police Department and the Traffic and Parking Violations Agency (TPVA). TPVA's 2013 budget of \$55.1 million includes four revenue sources, traffic and parking (ticket) revenue, the Red Light Camera (RLC) program and administrative fees for both of the revenues previously mentioned. OLBR is currently projecting a deficit of \$0.9 million. Police is expected to have a shortfall of \$1.0 million in alarm permit fines. Similarly, a \$1.5 million deficit is expected in the Budget Office stemming from lower court fees.

Rents and Recoveries

OLBR is currently projecting rents and recoveries at \$24.8 million or \$2.7 million lower than the FY 13 Adopted Budget. The majority of this revenue is budgeted in OMB but recorded in numerous departments and is currently expected to fall short of the goal by \$1.5 million. In addition, the Correctional Center loss approximately \$0.8 million which it previously received through a grant.

Department Revenues

OLBR is currently projecting a \$12.9 million deficit in department revenue, most of which is related to the Correctional Center. The Correctional Center's 2013 department revenue has a budget of \$8.3

million primarily consisting of revenue for housing illegal deportees and Suffolk County inmates. OLBR is projecting a shortfall of \$5.3 million. This consists of \$5.0 million which never came to fruition. Additionally, based on the current Suffolk inmate population, OLBR is projecting a deficit of \$300,000. In Parks, concessions and golf fees will combine for a \$1.0 million deficit. The \$1.5 million shortfall in Social Services stems from decreases in child support payments. Tow truck franchise fees in Police, are expected to have a \$1.5 million shortfall. Finally, a \$3.1 million deficit in Assessment results from the delay of the Tax Map fee verification initiative.

Federal Aid

A deficit of \$5.1 million is projected in federal aid due primarily to shortfalls in DSS, the Police Department and Correctional Center. The \$4.1 million deficit projected in DSS is attributable to less reimbursement as a result of declining caseloads. The federal aid for the Correctional Center is budgeted at \$11.6 million for FY 13 of which \$6.0 million is designated revenue for housing 100 federal inmates at the Correctional Center. OLBR is projecting a shortfall of \$903,375 that is attributable to the lower than the budgeted federal inmate population. In Police \$0.6 million budgeted as federal stimulus is being projected at zero.

State Aid

OLBR is projecting a \$14.9 million shortage in state aid primarily resulting from shortfalls in the Health Department and DSS. The projected shortfall of \$11.3 million in the Health Department is the corresponding state aid reduction from the lower expenses related to Preschool and Early Intervention. The projected \$2.6 million shortfall in DSS is a result of declining caseloads.

Sales Tax

The FY 13 sales tax budget, less deferrals, is \$1.116 billion. On a year-to-date basis through August 5, 2013, sales tax collections are up 10.4% year over year. OLBR is currently projecting a surplus of \$23.2 million based on increasing the remaining sales tax checks by 2.5%.

Risks

Below is a list of items that OLBR is highlighting as risks:

- Fringe Benefit Chargebacks - The FY 13 budget includes a charge back of \$2.7 million which may not come to fruition.
- Overtime – The Police overtime hours have been trending 33.1% higher year over year for the first six months. Should this trend continue an additional risk of \$4.0 million is possible.
- Termination pay will be contingent on the number of sworn officers who file for retirement. Should the number be 125, an additional expense of \$8.0 million may occur.
- The Administration will more than likely have to accrue for tax certiorari judgments at year end. That number has not yet been determined.

Opportunities

Below is a list of items that OLBR is highlighting as opportunities:

- Sales Tax – if the current growth continues, the County may benefit to the tune of between \$5.0 to \$10.0 million.
- Going forward, the Health Department will be reporting a portion of the estimated Early Intervention expenditures to New York State net of Third Party revenue. Due to reporting change, the department estimates that there could be additional savings of \$2.0 million to \$5.0 million.
- Traffic and Parking Violations Agency (TPVA) fines have been trending positively. In addition new sites are being designed. OLBR sees an opportunity of approximately \$3.0 million.
- The department of Social Services is in the process of disencumbering old Foster Care payments. An opportunity of \$7.0 million arises should the department execute this disencumbrance.
- There is a balance of \$2.7 million in capital project “9T100”, Employee Separation Pay, specifically earmarked for Police Termination that may be used.
- The Police Department at year-end charges a portion of their overtime expense to the Grant Fund. An opportunity of approximately \$2.0 million exists.

Conclusion

Although FY 2013 is projected to end with a budgetary surplus, the Administration still faces challenges. A plan must be instituted to alleviate the budgetary pressure that arises when amortized pension payments become due, if the wage freeze ends or the economy plateaus. The growing tax certiorari liability needs to further be addressed. The Administration will need to be vigilant and ready to implement action plans to address a changing budget environment.

cc: Hon. George Maragos, Nassau County Comptroller
Steve Labriola, Nassau County Chief Deputy Comptroller
Tim Sullivan, Deputy County Executive
Roseann D'Alleva, Budget Director, OMB
Evan Cohen, Executive Director, NIFA
David Gugerty, Minority Chief of Staff
Dan McCloy, Director of Law, Finance & Operations
Gregory May, Director of Legislative Affairs
William Muller, Clerk of the Legislature

Attachment A

Full Time 2013 Staffing Analysis			
Department	2013 Budgeted Headcount	August 1 Headcount	Variance August 1 vs. Budgeted Headcount
Assessment	160	158	(2)
Assessment Review Commission	29	28	(1)
Board of Elections	139	154	15
C.A.S.A.	4	4	0
Civil Service	53	53	0
Comptroller	86	76	(10)
Constituent Affairs	39	38	(1)
Consumer Affairs	27	26	(1)
Correctional Center	1,152	1,105	(47)
County Attorney	106	106	0
County Clerk	84	81	(3)
County Executive	20	20	0
District Attorney	375	360	(15)
Emergency Management	10	7	(3)
Health	169	168	(1)
Housing and Intergovernmental Affairs	12	12	0
Human Resources	9	9	0
Human Rights	8	8	0
Human Services	80	76	(4)
Information Technology	85	77	(8)
Labor Relations	4	4	0
Legislature	97	86	(11)
Medical Examiner	74	65	(9)
Minority Affairs, Office of	5	6	1
Office of Management and Budget	25	20	(5)
Parks, Recreation and Museums	151	150	(1)
Probation	198	195	(3)
Public Administrator	6	6	0
Public Works Department	422	411	(11)
Shared Services	11	11	0
Records Management	14	12	(2)
Social Services	644	628	(16)
Traffic & Parking Violations	43	43	0
Treasurer	33	29	(4)
Veterans' Services Agency	6	6	0
Workforce Reduction	(107)	0	107
General Fund Total	4,273	4,238	(35)
Fire Commission	97	91	(6)
Police District	1,445	1,393	(52)
Police Headquarters	1,580	1,591	11
Total Major Funds	7,395	7,313	(82)
Sewer & Storm Water (SSW)*	306	269	(37)
Total including Sewers	7,701	7,582	(119)

*The SSW budgeted full-time headcount is stated at 306 due to miscoded full-time title as seasonal resulting in a 1 full-time headcount discrepancy.