

**QUARTERLY COUNTY BUDGET REPORT**

**For the Period Ending June 30, 2007**

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**Nassau County**

Long Island, New York



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Office of the County Executive  
August 1, 2007**

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## **EXECUTIVE SUMMARY**



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# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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## OVERVIEW

The Office of Management and Budget currently projects that the County will end the year with a \$375,000 operating surplus in 2007. This modest surplus is even after taking into account absorbing many threats, such as the updated sales tax projection and the State budget exclusion of reimbursement for Fashion Institute of Technology (FIT).

The sales tax projection to \$5.1 million below budget is in recognition of 2006 sales tax growth of only 3.9 percent. Therefore, OMB projects the 2007 sales tax growth to reach approximately 3.5 percent, consistent with the sales tax growth 5-year average of 3.5 percent. Year-to-date growth is 1.9 percent. In order to address the potential sales tax revenue shortfall, the County Executive announced a plan on June 5, 2007. First, of the 300 full-time vacancies currently funded in the budget, only essential positions will be filled. This workforce management will generate savings of at least \$2 million and is expected to be even higher as the Administration is committed to managing the size of the workforce. Second, the Administration is limiting all but essential purchasing. Purchasing requests will continue to be scrutinized by OMB and the Office of Purchasing. Also, almost \$2 million of appropriations will be removed from department budgets. Third, the County is projecting \$1.5 million in savings from the police overtime initiative. OMB continues to be conservative in its projections and only reflects a portion of the savings, even though overtime hours worked are nine percent lower than they were at the same time last year.

The current salary projection of \$839 million assumes full-year funding for current on-board employees, higher than anticipated police terminations, and the Police Benevolent Association (PBA) arbitration award. The 2007 Adopted Budget included \$663.4 million for base wages. The current base wages of \$630.1 million reflects a significant surplus due to the 313 vacancies. The 2007 Adopted Budget included \$19.6 million for Police Department termination payments for the separation of 84 sworn officers. OMB projects a deficit of \$8.3 million for the separation of 116 sworn officers.

At the time of the Adopted Budget, the Police Benevolent Association (PBA) arbitration award was a large risk. On July 2, 2007, the panel for the PBA interest arbitration issued its award to both parties, covering the six-year period from January 1, 2007 through December 31, 2012. The award will save the County taxpayers approximately \$90 million over the next six years. The savings are approximately \$9.4 million in 2007, \$18.3 million in 2008, \$13.3 million in 2009, \$9.3 million in 2010, \$18.9 million in 2011 and \$23.3 million in 2012. The contract contained an average annual cost-of-living increase across the police ranks of 2.96%, which is below the average rate of inflation of 3.64%. The award freezes officers' first-year salary at \$34,000 until 2012, and creates a new second pay "step" that also freezes annual salary for two-year veterans at \$45,000. For years three through eight of service, officers receive an annual 1% wage increase. At nine years and above, the annual raise is 4%. These wage increases will be delayed until April 1 of each year, thereby producing a significant savings to the County. Effective January 2009, termination pay will be capped at no more than twice an officers' salary in their final year of service. The award eliminates dual County health insurance coverage when an officer's spouse or domestic partner is also covered in the County's health insurance plan.

The County will benefit from receiving \$2.3 million in unanticipated Federal aid for the State Criminal Alien Assistance Program (SCAAP) and \$1.7 million for the LIPA Glenwood Landing settlement.

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## FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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Consistent with the Multi-Year Plan, the projections reflect the County's prudent commitment to use \$25 million of prior year operating surplus for 2007 tax certiorari obligations. This change has no financial impact on the 2007 results as the increase in expense for tax certiorari payments is directly offset by the prior year surplus funds recorded as corresponding revenue.

The decrease in retiree health insurance costs, the decrease in allocation of pension costs, restored taxes, increase in Federal aid and the LIPA Glenwood Landing settlement have contributed to the projection of an operating surplus while accounting for many large risks. OMB will continue to monitor the County's financial condition as the year progresses. While it is likely that threat and opportunities will continue to arise, OMB believes that most major risks to the County's final performance have already been recognized.



## EXPENDITURE PROJECTIONS

### *Salaries*

The 2007 Adopted Budget for salaries of \$827 million included \$663.4 million for base wages, \$67.3 million for overtime, \$28.4 million for termination pay and the balance for other salary items such as longevity, differential pay, and holiday pay.

The projection of \$839 million, reflecting an estimated deficit of \$12 million, reflects the provisions of the Police Benevolent Association (PBA) arbitration award and higher than anticipated separations in the Police Department.

Base Wages: As of June 21<sup>st</sup>, there were 8,942 full-time and contract employees on-board with base wages of \$630.1 million, significantly less than the budgeted wage estimate and 313 positions fewer than the 2007 Adopted Budget figure of 8,255 (9,195 full-time employees and 60 contract employees). The surplus in salary expenditures reflected the benefits of the hiring restrictions and vacancy savings.

Overtime: The 2007 Adopted Budget includes funding for \$40.2 million in overtime expenses for the Police Department, which includes \$22.5 million in the Police District Fund and \$17.7 million in the Police Headquarters Fund. On a year-to-date basis, the number of non-grant sworn overtime hours incurred was 221,276 hours, which is 22,084 hours, or nine percent, less than overtime hours incurred in the same period last year. On a year-to-date basis, the actual overtime expense is \$13.9 million, which is \$1.3 million, or 3.1 percent, lower than the overtime expense for the same period in the prior year. There was a significant shift in the mix of when officers elected to receive their overtime compensation by requesting cash now in lieu of deferring the compensation until later in the year. The shift results in the County realizing the expense earlier in the year and this is merely a timing issue and has no overall effect on the overall amount of the overtime expense. The latest class of 96 recruits graduated from the academy in early July. The new officers will be deployed into the District thus providing additional resources to sustain and augment the favorable year-to-date overtime trends. OMB is conservative estimating the actual overtime expense in the Police District will be approximately \$1 million less than \$22.5 million budgeted this year.

The Adopted 2007 Budget for Other Expenses includes \$1.5 million for special police initiatives, which includes \$1 million in the Police District Fund and \$500,000 in the Police Headquarters Fund. These funds are separate and distinct from the budgeted overtime funding of \$40.2 million. Given the favorable trends of low crime rates, OMB projects these special police initiatives funds will not be required to fund overtime activities associated with criminal investigations.

The Correctional Center Fiscal 2007 Adopted Budget includes funding for approximately \$20.1 million in overtime expenses for correctional officers. On a year-to-date basis through June, the actual overtime expense is \$9.5 million which is approximately \$286,000, or three percent, less than the overtime expense incurred in the same period last year. OMB is cautiously optimistic the department will adhere to its overtime budget and will continue to closely monitoring overtime activity.

### Termination Payments:

The 2007 Adopted Budget includes \$28.4 million for termination payments, which includes \$19.6 million for the Police Department (\$9.5 million in the Police District Fund and \$10.1 million in the Police



Headquarters Fund) intended to fund the separation of 84 sworn officers. Sworn personnel are mandated to notify the Police Department of their intent to retire 30 days prior to their separation date. On a year to date basis the 101 officers have either separated or notified management of their intention to leave the department. Based on the higher than anticipated separations to date, OMB is projecting 116 sworn officers will retire this year and as a result OMB is increasing the Police Departments projected termination payments to \$27.8 million (\$10.9 million in the Police District Fund and \$16.9 million in the Police Headquarters Fund).

This report reflects a projection of \$27.9 million in termination payments for the Police Department. The deficit of \$8.3 million is to be partially offset by workforce management savings.

### ***Employee Benefits***

The 2007 Adopted Budget for employee benefits, \$444.1 million, included a wide variety of payments including pensions, employee and retiree health insurance, labor reserves and workers compensation.

The budget for pensions and health insurance represent the largest portion of employee benefits at \$318.9 million. Pensions and health insurance expenditures are projected at \$313.6 million, which is a \$5.3 million projected surplus due mainly to the lower than anticipated health insurance rates for active and retired employees, reduced workforce, and a decrease in pension costs. The County experienced a 6.5 percent health insurance growth rate for active employees compared to the seven percent rate increase incorporated into the Adopted Budget and a flat effective health insurance growth rate for retired employees.

The Adopted Budget for the workers compensation expenses portion of employee benefits is \$20 million. The County is in the process of introducing a number of changes in the claims management process including online reporting with early claims investigations, departmental cause of loss meetings and a case management program, which OMB believes will result in a reduction of loss payments and lost time expenses. These savings will be somewhat offset by the increased indemnity rates as a result of revisions in the Workers Compensation law effective July 1, 2007. The implementation of the Case Management program and reductions in claims frequency will reduce both lost time cost (indemnity) and medical expenses. Worker's compensation recoveries are up significantly over last year. The County received a payment of \$1.4 million from the State as compared to \$200,000 last year. OMB has identified an additional \$1.5 million recovery anticipated for later this year.

### ***Other Than Personal Services***

On June 5<sup>th</sup>, the County Executive announced the implementation of several contingency measures to address the potential 2007 sales tax revenue shortfall. One of these measures is the imposition of a freeze on all but essential other-than-personal-services (OTPS) spending. This freeze is managed jointly by the Office of Management and Budget and the Purchasing Department. While OMB and the Office of Purchasing will be scrutinizing all 2007 requests, the Administration is removing almost \$2 million of appropriations from department budgets.

### ***Utility Costs***

Utility costs include expenditures for electricity, natural gas, telephone, water, fuel oil and thermal energy. The Long Island Power Authority (LIPA) is the main supplier of electricity and Keyspan Corporation is the primary provider of natural gas. The County has a contractual relationship with the

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Trigen Nassau Energy Corporation to supply the County with thermal energy through the mediums of high temperature hot water, chilled water and steam.

The 2007 Adopted Budget for utility costs, \$42.3 million, includes paying the Nassau County Community College (NCCC) portion, \$3.2 million, of Long Island Power Authority (LIPA) bills, which are reimbursed via inter-fund revenue in the Department of Public Works. In 2007, a policy change occurred and the NCCC will be billed directly for LIPA costs which did not occur until the end of the first quarter. This change has no financial impact on the 2007 Budget as any increase or decrease in expense is directly offset by corresponding revenue.

### ***Direct Assistance***

Direct Assistance includes Recipient Grants, Purchased Services and Emergency Vendor Payments. Recipient Grants are payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care and the Food Stamp Program. Purchased Services include Day Care, Preventive and Protective, and Homemaker Services. Emergency Vendor Payments include Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped services.

The 2007 Adopted Budget for Direct Assistance programs (which do not include Medicaid) is \$155.4 million compared to the projection of \$149.2 million. The projected surplus stems from a downward trend in Temporary Assistance for Needy Families (TANF) expenses in the first six months of 2007. Therefore, it is projected to be about \$2 million below budget on an annual basis. Included in the projected surplus is a revised Purchased Services projection, which is approximately \$4.2 million below budget. This is based on a 2006 surplus in Homemaking and Day Care Services that is expected to carry over into 2007.

### ***Preschool Special Education Program***

The Preschool Special Education Program provides administrative oversight to a large, complex system of education and support services to special needs children ages 3-5. The program also oversees financial support for Summer School programs for 5-21 year-olds and a County-wide transportation system for both Early Intervention (ages 1-3) and Preschool (ages 3-5) programs. The Preschool program offers center-based educational services, itinerant services, evaluations and transportation. The Committee for Preschool Special Education deems children in need of service in their local school districts.

The projection exceeds the Adopted Budget by \$5.5 million, as budgeted expenses were revised to account for 2006 full year actuals in the Preschool Special Education Program which ended the year higher than anticipated, so the 2007 budgeted amount would likely be insufficient. The 2006 excess was driven primarily by high "center-based" program expenses, which are services provided in a school-type setting. Such expense changes are due to rate increases that cannot be foreseen. The 2007 Adopted Budget Preschool/Early Intervention expense of \$153.5 million was calculated from what turned out to be a low 2006 mid-year projection. Therefore, OMB re-calculated the 2007 projection by inflating the 2006 year end actual Preschool portion by a five percent inflation rate. This increase changed the 2007 expense from a budgeted \$153.5 million to \$159 million, an adjustment of \$5.5 million. A corresponding increase of \$3.3 million in State Aid is also factored into the projections.



### Revenue Projections

#### *Sales Tax*

The most closely monitored revenue source in the County's budget is sales tax because it accounts for more than 38 percent of all receipts and because it is susceptible to dramatic annual fluctuation as a result of economic conditions that are beyond the County's control. The sales tax rate in Nassau County is 8 5/8 percent (4 percent is retained by the State, 3/8 percent is earmarked for the MTA, and 4 1/4 percent is forwarded to the County, of which 1/4 is distributed to the local towns and cities).

The County now requires 4.0 percent growth over the 2006 total to achieve budget. Year-to-date growth is 1.9 percent. OMB has adjusted its sales tax projection downward by \$5.1 million to reflect a sales tax growth rate of 3.5 percent, in line with the 5-year average. A more extensive discussion of the economy and its impact on local sales tax collections is included in the Economic Activity section of this report.

#### *State and Federal Aid*

The Fiscal 2007 Adopted Budget includes \$195.5 million in State Aid. This report reflects a deficit of \$2.5 million. This is due primarily to a \$4.1 million exclusion from the 2007-08 State Budget for Fashion Institute of Technology reimbursement reflected in the Miscellaneous budget and lower than anticipated Social Services' salary and caseload expenses. These reductions were partially offset by increases due to higher than expected Preschool Special Education costs, an increased state allocation to the Department of Senior Citizen Affairs for program expenses and additional aid from 2006 to Police Headquarters.

The Fiscal 2007 Adopted Budget allocated \$111.6 million in Federal Aid and this report projects a deficit of \$1.1 million, or just over one percent. The primary reason is a reduction of \$1.7 million to be received by the Department of Social Services due to reduced salary and caseload expenses, offset by a \$2.8 million increase in Correctional Center revenue from a prior year program reimbursement, increased federal inmate headcount as well as for the State Criminal Alien Assistance Program in the amount of \$1.7 million.



## OPPORTUNITIES

### *Salary Savings*

The Fiscal 2007 Budget contains funding for 9,255 full-time and contract employees. As of June 21<sup>st</sup>, there were only 8,942 full-time and contract employees on board, 313 less than budget. While the County does anticipate some hiring, the projection does not assume any savings from routine turnover and more importantly, from the 313 vacancies. It is too early to project year-end salary spending with certainty; however, it is likely that the County will experience significant savings in this area.

### *Investment Income*

Under the laws of the State, the County is permitted to invest in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State; (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7) in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County.

The County currently invests available funds primarily in demand deposits and money market accounts in banks or trust companies located and authorized to do business in the State.

The 2007 Adopted Budget for investment income is \$19.8 million. This report reflects a projection of \$20.4 million. If short-term interest rates remain unchanged for the remainder of 2007, there is a possibility of recognizing an additional \$1.5 million of investment income by the end of the year. Investment income is evaluated on a continual basis.

## THREATS

### *Sales Tax*

As discussed, due to poor 2006 receipts the County requires 4.0 percent growth over the 2006 total to achieve budget. OMB has adjusted its sales tax projection downward by \$5.1 million to reflect a sales tax growth rate of 3.5 percent. Nevertheless, the County's sales tax collections bear close watch.

### *Clerk Revenue*

The County Clerk receives revenue from multiple recording, processing and license fees, the majority of which are set pursuant to New York State laws and standards. These fees include search fees; copying and certification fees; hunting, fishing and trapping license fees; business name certificates (DBA) fees; real property transfer fees; real estate transfer fees; mortgage tax reimbursement; uniform commercial code fees; dishonored check fees; passport fees; and various legal fees.

The 2007 Adopted Budget for County Clerk department revenue is \$14 million. As the department revenue received has met expectations, it is possible the slowing housing market will not affect the

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mortgage recording tax. The County is monitoring the revenue collection monthly and the department is currently meeting its plan.

### ***Tax Certiorari***

Consistent with the Multi-Year Plan, the projections reflect the County's prudent commitment to use \$25 million of prior year operating surplus for 2007 tax certiorari obligations. This has no financial impact on the 2007 results as the increase in expense for tax certiorari payments is directly offset by the prior year surplus funds recorded as corresponding revenue. The annual appropriation of \$50 million of operating funds to pay property tax refunds will dramatically reduce debt interest and principal costs over the long term.

Due to items on the court calendar, large court cases, plus improvements and efficiencies gained in processing tax certiorari payments, there is a possibility of a higher than anticipated amount being paid in 2007.

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO SECOND QUARTER 2007 REPORT)

### Expenses

| Object Code                            | Adopted Budget         | Second Quarter Report  | Variance              | Primary Factors Contributing to the Variance  |
|--|------------------------|------------------------|-----------------------|---|
| Salaries                               | \$826,976,587          | \$838,965,647          | (\$11,989,060)        | Announcement of PBA arbitration award, increase in sworn officer termination pay and new recruit wage progression, which is partially offset by the salary surplus from vacancy and overtime savings. |
| Fringe Benefits                        | \$433,407,684          | \$421,993,462          | \$11,414,222          | Decrease in retiree health insurance costs and decrease in allocation of pension costs.   |
| Equipment                              | \$4,079,770            | \$3,709,132            | \$370,638             | An administrative purchasing limit has been imposed for all but essential purchases.  |
| General Expenses                       | \$34,793,454           | \$33,489,793           | \$1,303,661           | An administrative purchasing limit has been imposed for all but essential purchases.  |
| Contractual Services                   | \$133,564,401          | \$137,150,584          | (\$3,586,183)         | NUMC bills for medical expenses incurred by the Correctional Center; additional Third Party Administrator costs for Workers' Compensation.  |
| Utilities                              | \$42,305,430           | \$39,105,430           | \$3,200,000           | NCCC is now directly billed by LIPA.  |
| Interest                               | \$25,816,905           | \$26,257,059           | (\$440,154)           | Interest expense on BAN greater than projected.   |
| Principal                              | \$99,103,014           | \$96,190,000           | \$2,913,014           | Change in timing of new debt issuance for delays in implementation of capital projects.   |
| Local Government Assistance            | \$62,046,922           | \$61,686,299           | \$360,623             | Due to a projected decrease in sales tax revenue.   |
| Health Care Corporation                | \$13,000,000           | \$23,500,000           | (\$10,500,000)        | Due to the county's decision to fund for NHCC capital projects with 2006 tobacco settlement proceeds.   |
| Mass Transportation                    | \$47,226,304           | \$46,933,855           | \$292,449             |   |
| NIFA Expenses                          | \$1,300,000            | \$1,300,000            | \$0                   |   |
| Other Expenses                         | \$243,673,552          | \$269,555,624          | (\$25,882,072)        | \$25M for tax certs, balance for lease of 106 CLB, retroactive tax payment, and occupancy costs for Health Dept at 60 CLB.  |
| Early Intervention / Special Education | \$153,522,441          | \$159,033,300          | (\$5,510,859)         | Increase in caseloads, authorized services and the number of Special Education Itinerant Teachers.  |
| Recipient Grants                       | \$53,676,000           | \$51,676,000           | \$2,000,000           | Decreased TANF caseload in first six months of 2007.  |
| Purchased Services                     | \$47,865,713           | \$43,672,461           | \$4,193,252           | Reflects 2006 actuals ending lower than anticipated indicating a lower caseload for 2007.   |
| Emergency Vendor Payments              | \$53,881,103           | \$53,881,103           | \$0                   |   |
| Medicaid                               | \$218,024,984          | \$218,024,984          | \$0                   |   |
| Interfund Charges                      | \$175,000              | \$175,000              | \$0                   |   |
| Debt Service Chargebacks               | \$257,856,913          | \$258,042,944          | (\$186,031)           | Reallocation of NIFA debt completed after budget adopted less debt charged back to SSWRD.   |
| Interdepartmental Charges              | \$106,748,076          | \$106,878,076          | (\$130,000)           |   |
| <b>Total Expenses</b>                  | <b>\$2,859,044,253</b> | <b>\$2,891,220,753</b> | <b>(\$32,176,500)</b> |   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO SECOND QUARTER 2007 REPORT)

### Revenues

| Object Code                     | Adopted Budget         | Second Quarter Report  | Variance            | Primary Factors Contributing to the Variance   |
|---------------------------------|------------------------|------------------------|---------------------|--|
| Fund Balance                    | \$13,075,000           | \$38,075,000           | \$25,000,000        | \$25M from 2006 surplus to ensure commitment of funding \$50M in tax certiorari payments from operating funds.   |
| Interest Penalty on Taxes       | \$24,650,000           | \$24,650,000           | \$0                 |  |
| Permits & Licenses              | \$13,504,030           | \$11,504,030           | (\$2,000,000)       | The deficit is due to delay in state adoption of local consumer protection legislation.  |
| Fines and Forfeitures           | \$24,606,452           | \$24,782,075           | \$175,623           | The surplus is due to an increase in forfeited bail and fines.   |
| Investment Income               | \$19,842,990           | \$20,377,990           | \$535,000           | Surplus due to better money market return on investment.   |
| Recoveries                      | \$51,764,261           | \$65,475,876           | \$13,711,615        | Due to the county's decision to fund for NHCC capital projects with 2006 tobacco settlement proceeds and additional subrogation recoveries.                                  |
| Revenue Offset to Expense       | \$10,545,444           | \$10,369,796           | (\$175,648)         | The projected deficit is due to a decrease in Medicaid Part D reimbursement.   |
| Department Revenues             | \$87,967,632           | \$90,130,803           | \$2,163,171         | A surplus is projected due to 2006 actual adjustment for ambulance billing revenue, increased inmate telephone revenue, and higher than anticipated police examinations.     |
| Capital Backcharges             | \$8,878,990            | \$8,310,708            | (\$568,282)         | Due to vacancies specifically related to capital projects and chargebacks to the appropriate capital project.  |
| Payments in Lieu of Taxes       | \$5,914,000            | \$7,604,800            | \$1,690,800         | Due to the LIPA Glenwood Landing settlement.   |
| OTB Profits                     | \$3,030,000            | \$3,030,000            | \$0                 |  |
| Interfund Charges               | \$83,613,393           | \$77,880,938           | (\$5,732,455)       | \$3.2M NCCC directly billed by LIPA. \$2.7M reallocation of NIFA debt after budget adopted less charge back to SSWRD.  |
| Federal Aid                     | \$111,556,435          | \$112,668,424          | \$1,111,989         | Impact of decreased TANF caseloads and headcount and higher expected Flexible Fund allocation in 2007-2008, offset by additional reimbursement from the Correctional Center. |
| State Aid                       | \$195,480,912          | \$193,039,314          | (\$2,441,598)       | Impact of decreased TANF caseloads and decreased headcount, offset by increased preschool reimbursement.   |
| Sales Tax                       | \$1,030,913,922        | \$1,025,765,068        | (\$5,148,854)       | The sales tax growth rate has been reduced to 3.5%.  |
| Property Tax                    | \$758,371,054          | \$761,775,290          | \$3,404,236         | The positive variance is from restored taxes.  |
| OTB 5% tax                      | \$6,500,000            | \$6,500,000            | \$0                 |  |
| Special Taxes                   | \$27,424,745           | \$27,934,745           | \$510,000           | Increase in Entertainment and Hotel/Motel taxes.   |
| Debt Service from Capital       | \$16,800,000           | \$16,800,000           | \$0                 |  |
| Debt Service Chargeback Revenue | \$257,856,914          | \$258,042,944          | \$186,030           |  |
| Interdepartmental Revenues      | \$106,748,079          | \$106,878,079          | \$130,000           |  |
| <b>Total Revenues</b>           | <b>\$2,859,044,253</b> | <b>\$2,891,595,880</b> | <b>\$32,551,627</b> |  |

**FUND AND  
DEPARTMENTAL DETAIL**



# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MAJOR FUNDS

| E/R                      | OBJECT AND NAME                              | 2007 Adopted Budget  | 2nd Quarter Plan     | Current Obligations  | Projections          | Variance            |
|--------------------------|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>EXPENSE</b>           |  |                      |                      |                      |                      |                     |
|                          | AA - SALARIES, WAGES & FEES                  | 826,976,587          | 391,946,184          | 417,028,675          | 838,965,647          | (11,989,059)        |
|                          | AB - FRINGE BENEFITS                         | 433,407,684          | 270,756,632          | 261,615,726          | 421,993,462          | 11,414,222          |
|                          | BB - EQUIPMENT                               | 4,079,770            | 1,647,467            | 1,314,143            | 3,709,132            | 370,638             |
|                          | CC - MATERIALS & SUPPLIES                    | -                    | -                    | (21,548)             | -                    | -                   |
|                          | DD - GENERAL EXPENSES                        | 34,793,454           | 16,367,856           | 19,087,589           | 33,489,793           | 1,303,661           |
|                          | DE - CONTRACTUAL SERVICES                    | 133,564,401          | 78,179,061           | 68,705,394           | 137,150,584          | (3,586,183)         |
|                          | DF - UTILITY COSTS                           | 42,305,430           | 21,003,790           | 20,720,567           | 39,105,430           | 3,200,000           |
|                          | FF - INTEREST                                | 25,816,905           | 13,902,412           | 13,371,610           | 26,257,059           | (440,154)           |
|                          | GA - LOCAL GOVT ASST PROGRAM                 | 62,046,922           | 14,007,644           | 15,355,023           | 61,686,299           | 360,623             |
|                          | GG - PRINCIPAL                               | 99,103,014           | 60,034,647           | 68,615,000           | 96,190,000           | 2,913,014           |
|                          | HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN  | 13,000,000           | 6,500,000            | 16,763,231           | 23,500,000           | (10,500,000)        |
|                          | HD - DEBT SERVICE CHARGEBACKS                | 257,856,913          | -                    | -                    | 258,042,944          | (186,031)           |
|                          | HF - INTER-DEPARTMENTAL CHARGES              | 106,748,076          | 26,651,083           | 6,400,692            | 106,878,076          | (130,000)           |
|                          | HH - INTERFD CHGS - INTERFUND CHARGES        | 175,000              | -                    | (30,000)             | 175,000              | -                   |
|                          | MM - MASS TRANSPORTATION                     | 47,226,304           | 11,334,314           | 13,666,896           | 46,933,855           | 292,449             |
|                          | NA - NCIFA EXPENDITURES                      | 1,300,000            | -                    | -                    | 1,300,000            | -                   |
|                          | OO - OTHER                                   | 243,673,552          | 122,476,178          | 29,732,147           | 269,555,624          | (25,882,072)        |
|                          | PP - EARLY INTERVENTION/SPECIAL EDUCATION    | 153,522,441          | 134,744,962          | 130,046,017          | 159,033,300          | (5,510,859)         |
|                          | SS - RECIPIENT GRANTS                        | 53,676,000           | 28,521,122           | 24,600,120           | 51,676,000           | 2,000,000           |
|                          | TT - PURCHASED SERVICES                      | 47,865,713           | 37,187,254           | 32,391,848           | 43,672,461           | 4,193,252           |
|                          | WW - EMERGENCY VENDOR PAYMENTS               | 53,881,103           | 40,749,022           | 40,585,273           | 53,881,103           | -                   |
|                          | XX - MEDICAID                                | 218,024,984          | 116,539,141          | 124,050,808          | 218,024,984          | -                   |
|                          | XY - MEDICAID - IGT                          | -                    | -                    | 215,447              | -                    | -                   |
| <b>EXPENSE Total</b>     |  | <b>2,859,044,253</b> | <b>1,392,548,769</b> | <b>1,304,214,656</b> | <b>2,891,220,753</b> | <b>(32,176,500)</b> |
| <b>REVENUE</b>           |  |                      |                      |                      |                      |                     |
|                          | AA - FUND BALANCE                            | 13,075,000           | -                    | -                    | 38,075,000           | 25,000,000          |
|                          | BA - INT PENALTY ON TAX                      | 24,650,000           | 12,325,000           | 11,999,990           | 24,650,000           | -                   |
|                          | BC - PERMITS & LICENSES                      | 13,504,030           | 6,576,660            | 5,651,333            | 11,504,030           | (2,000,000)         |
|                          | BD - FINES & FORFEITS                        | 24,606,452           | 12,868,995           | 10,031,367           | 24,782,075           | 175,623             |
|                          | BE - INVEST INCOME                           | 19,842,990           | 8,847,133            | 8,407,440            | 20,377,990           | 535,000             |
|                          | BF - RENTS & RECOVERIES                      | 51,764,261           | 7,126,338            | 26,613,007           | 65,475,876           | 13,711,615          |
|                          | BG - REVENUE OFFSET TO EXPENSE               | 10,545,444           | 4,324,924            | 1,157,957            | 10,369,796           | (175,648)           |
|                          | BH - DEPT REVENUES                           | 87,967,632           | 39,896,653           | 40,628,867           | 90,130,803           | 2,163,171           |
|                          | BI - CAP BACKCHARGES                         | 8,878,990            | -                    | (1,575,232)          | 8,310,708            | (568,282)           |
|                          | BJ - INTERDEPT REVENUES                      | 106,748,079          | 26,687,023           | 6,409,360            | 106,878,079          | 130,000             |
|                          | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 5,914,000            | 116,248              | 990,689              | 7,604,800            | 1,690,800           |
|                          | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITA | 16,800,000           | 16,800,000           | 19,216               | 16,800,000           | -                   |
|                          | BS - OTB PROFITS                             | 3,030,000            | -                    | -                    | 3,030,000            | -                   |
|                          | BV - DEBT SERVICE CHARGEBACK REVENUE         | 257,856,914          | -                    | -                    | 258,042,944          | 186,030             |
|                          | BW - INTERFD CHGS - INTERFUND CHARGES REVE   | 83,613,393           | 26,850,000           | 27,345,434           | 77,880,938           | (5,732,455)         |
|                          | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE  | 111,556,435          | 52,195,929           | 10,662,246           | 112,668,424          | 1,111,989           |
|                          | IF - INTERFD TSFS - INTERFUND TRANSFERS      | -                    | -                    | 1,476,824            | -                    | -                   |
|                          | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 195,480,912          | 92,211,680           | 41,032,776           | 193,039,314          | (2,441,598)         |
|                          | TA - SALES TAX CO - SALES TAX COUNTYWIDE     | 968,142,293          | 326,250,543          | 342,363,934          | 963,301,581          | (4,840,712)         |
|                          | TB - PART COUNTY - SALES TAX PART COUNTY     | 62,771,629           | 23,147,390           | 14,537,008           | 62,463,487           | (308,142)           |
|                          | TL - PROPERTY TAX                            | 758,371,054          | 758,371,054          | 761,775,290          | 761,775,290          | 3,404,236           |
|                          | TO - OTB 5% TAX                              | 6,500,000            | 1,426,875            | 1,341,853            | 6,500,000            | -                   |
|                          | TX - SPECIAL TAXES - SPECIAL TAXES           | 27,424,745           | 12,077,735           | 12,485,999           | 27,934,745           | 510,000             |
| <b>REVENUE Total</b>     |  | <b>2,859,044,253</b> | <b>1,428,100,180</b> | <b>1,323,355,355</b> | <b>2,891,595,879</b> | <b>32,551,626</b>   |
| <b>Surplus (Deficit)</b> |  | <b>-</b>             | <b>35,551,411</b>    | <b>19,140,700</b>    | <b>375,127</b>       | <b>375,127</b>      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

| E/R                  | OBJECT AND NAME                              | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance           |
|----------------------|--|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |  |                     |                    |                     |                    |                    |
|                      | FF - INTEREST                                | 25,816,905          | 13,902,412         | 13,371,610          | 26,257,059         | (440,154)          |
|                      | GG - PRINCIPAL                               | 99,103,014          | 60,034,647         | 68,615,000          | 96,190,000         | 2,913,014          |
|                      | OO - OTHER                                   | 174,957,889         | 87,478,944         | 152,962             | 174,957,889        | -                  |
| <b>EXPENSE Total</b> |  | <b>299,877,808</b>  | <b>161,416,003</b> | <b>82,139,572</b>   | <b>297,404,948</b> | <b>2,472,860</b>   |
| <b>REVENUE</b>       |  |                     |                    |                     |                    |                    |
|                      | BQ - D/S FROM CAP - DEBT SERVICE FROM CAPITA | 16,800,000          | 16,800,000         | 19,216              | 16,800,000         | -                  |
|                      | BV - DEBT SERVICE CHARGEBACK REVENUE         | 257,856,914         | -                  | -                   | 258,042,944        | 186,030            |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE   | 25,220,894          | -                  | -                   | 22,562,004         | (2,658,890)        |
|                      | IF - INTERFD TSFS - INTERFUND TRANSFERS      | -                   | -                  | 1,476,824           | -                  | -                  |
| <b>REVENUE Total</b> |  | <b>299,877,808</b>  | <b>16,800,000</b>  | <b>1,496,040</b>    | <b>297,404,948</b> | <b>(2,472,860)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance        |
|----------------------|--|---------------------|-------------------|---------------------|-------------------|-----------------|
| <b>EXPENSE</b>       |  |                     |                   |                     |                   |                 |
|                      | AA - SALARIES, WAGES & FEES                | 9,973,957           | 4,910,207         | 5,232,577           | 9,961,766         | 12,191          |
|                      | AB - FRINGE BENEFITS                       | 3,350,838           | 2,092,053         | 2,282,670           | 3,524,556         | (173,718)       |
|                      | BB - EQUIPMENT                             | 129,671             | 104,109           | 9,585               | 74,671            | 55,000          |
|                      | DD - GENERAL EXPENSES                      | 362,520             | 201,605           | 109,678             | 237,520           | 125,000         |
|                      | DE - CONTRACTUAL SERVICES                  | 4,237,675           | 4,050,000         | 4,051,280           | 4,237,675         | -               |
|                      | HD - DEBT SERVICE CHARGEBACKS              | 648,953             | -                 | -                   | 687,129           | (38,176)        |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 2,478,922           | 619,731           | 202,925             | 2,478,922         | -               |
| <b>EXPENSE Total</b> |  | <b>21,182,536</b>   | <b>11,977,705</b> | <b>11,888,715</b>   | <b>21,202,239</b> | <b>(19,703)</b> |
| <b>REVENUE</b>       |  |                     |                   |                     |                   |                 |
|                      | BE - INVEST INCOME                         | -                   | -                 | 14,559              | 35,000            | 35,000          |
|                      | BF - RENTS & RECOVERIES                    | -                   | -                 | 66,260              | 66,260            | 66,260          |
|                      | BG - REVENUE OFFSET TO EXPENSE             | -                   | -                 | -                   | 25,748            | 25,748          |
|                      | BH - DEPT REVENUES                         | 5,363,830           | 2,563,282         | 2,597,159           | 5,363,830         | -               |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | -                   | -                 | 146,208             | 146,208           | 146,208         |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 120,000             | 42,091            | 87,745              | 120,000           | -               |
|                      | TL - PROPERTY TAX                          | 15,698,706          | 15,698,706        | 15,698,706          | 15,698,706        | -               |
| <b>REVENUE Total</b> |  | <b>21,182,536</b>   | <b>18,304,079</b> | <b>18,610,637</b>   | <b>21,455,752</b> | <b>273,216</b>  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance            |
|----------------------|--|---------------------|--------------------|---------------------|--------------------|---------------------|
| <b>EXPENSE</b>       |  |                     |                    |                     |                    |                     |
|                      | AA - SALARIES, WAGES & FEES                | 205,902,271         | 93,838,018         | 105,401,410         | 220,276,855        | (14,374,584)        |
|                      | AB - FRINGE BENEFITS                       | 106,585,232         | 71,399,790         | 68,189,441          | 104,908,360        | 1,676,872           |
|                      | BB - EQUIPMENT                             | 935,622             | 424,534            | 253,847             | 852,782            | 82,840              |
|                      | DD - GENERAL EXPENSES                      | 4,360,343           | 1,406,264          | 1,998,984           | 4,330,366          | 29,977              |
|                      | DE - CONTRACTUAL SERVICES                  | 903,900             | 300,441            | 357,930             | 903,900            | -                   |
|                      | DF - UTILITY COSTS                         | 1,682,926           | 788,461            | 367,893             | 1,682,926          | -                   |
|                      | HD - DEBT SERVICE CHARGEBACKS              | 196,518             | -                  | -                   | 196,662            | (144)               |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 25,297,460          | 6,324,365          | 182,678             | 25,297,460         | -                   |
|                      | OO - OTHER                                 | 1,450,000           | 761,321            | 346,408             | 450,000            | 1,000,000           |
| <b>EXPENSE Total</b> |  | <b>347,314,272</b>  | <b>175,243,194</b> | <b>177,098,592</b>  | <b>358,899,311</b> | <b>(11,585,039)</b> |
| <b>REVENUE</b>       |  |                     |                    |                     |                    |                     |
|                      | BC - PERMITS & LICENSES                    | 1,792,000           | 800,839            | 871,836             | 1,792,000          | -                   |
|                      | BD - FINES & FORFEITS                      | 109,700             | 58,691             | 41,180              | 109,700            | -                   |
|                      | BE - INVEST INCOME                         | 116,700             | 6,369              | 62,373              | 116,700            | -                   |
|                      | BF - RENTS & RECOVERIES                    | 150,000             | 39,414             | 93,895              | 150,000            | -                   |
|                      | BG - REVENUE OFFSET TO EXPENSE             | 1,038,084           | 519,042            | -                   | 1,058,180          | 20,096              |
|                      | BH - DEPT REVENUES                         | 3,187,826           | 2,994,884          | 1,708,347           | 3,419,992          | 232,166             |
|                      | BJ - INTERDEPT REVENUES                    | 127,484             | 31,871             | 64,081              | 127,484            | -                   |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 9,152,839           | 9,152,839          | 9,152,839           | 9,152,839          | -                   |
|                      | TL - PROPERTY TAX                          | 331,639,639         | 331,639,639        | 331,639,639         | 331,639,639        | -                   |
| <b>REVENUE Total</b> |  | <b>347,314,272</b>  | <b>345,243,588</b> | <b>343,634,191</b>  | <b>347,566,534</b> | <b>252,262</b>      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance           |
|----------------------|---|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |   |                     |                    |                     |                    |                    |
|                      | AA - SALARIES, WAGES & FEES                 | 201,771,928         | 90,438,480         | 102,717,761         | 207,777,180        | (6,005,252)        |
|                      | AB - FRINGE BENEFITS                        | 99,025,452          | 66,049,331         | 64,344,248          | 97,198,220         | 1,827,232          |
|                      | BB - EQUIPMENT                              | 739,340             | 119,029            | 160,394             | 674,669            | 64,671             |
|                      | DD - GENERAL EXPENSES                       | 3,316,667           | 1,591,808          | 2,104,997           | 3,556,667          | (240,000)          |
|                      | DE - CONTRACTUAL SERVICES                   | 7,362,042           | 3,071,766          | 4,220,594           | 7,112,042          | 250,000            |
|                      | DF - UTILITY COSTS                          | 2,080,800           | 1,040,400          | 977,047             | 2,080,800          | -                  |
|                      | HD - DEBT SERVICE CHARGEBACKS               | 3,070,581           | -                  | -                   | 3,295,462          | (224,881)          |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 27,221,475          | 6,805,369          | 1,148,838           | 27,221,475         | -                  |
|                      | OO - OTHER                                  | 750,000             | 488,236            | 85,522              | 250,000            | 500,000            |
| <b>EXPENSE Total</b> |   | <b>345,338,285</b>  | <b>169,604,419</b> | <b>175,759,401</b>  | <b>349,166,515</b> | <b>(3,828,230)</b> |
| <b>REVENUE</b>       |   |                     |                    |                     |                    |                    |
|                      | BC - PERMITS & LICENSES                     | 1,070,000           | 468,451            | 504,880             | 1,070,000          | -                  |
|                      | BD - FINES & FORFEITS                       | -                   | -                  | 6,175               | 6,175              | 6,175              |
|                      | BE - INVEST INCOME                          | 125,290             | 20,764             | 16,303              | 125,290            | -                  |
|                      | BF - RENTS & RECOVERIES                     | 200,000             | 152,281            | 337,786             | 340,000            | 140,000            |
|                      | BG - REVENUE OFFSET TO EXPENSE              | 1,441,888           | 720,944            | 24,948              | 1,477,056          | 35,168             |
|                      | BH - DEPT REVENUES                          | 15,721,674          | 7,475,228          | 8,348,786           | 16,721,674         | 1,000,000          |
|                      | BI - CAP BACKCHARGES                        | 1,029,588           | -                  | -                   | 1,029,588          | -                  |
|                      | BJ - INTERDEPT REVENUES                     | 12,912,837          | 3,228,209          | 71,533              | 12,912,837         | -                  |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 1,296,340           | 1,296,340          | 1,385,461           | 1,385,461          | 89,121             |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 427,950             | 103,131            | 53,416              | 427,950            | -                  |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 589,000             | 267,793            | 867,129             | 867,129            | 278,129            |
|                      | TL - PROPERTY TAX                           | 287,070,223         | 287,070,223        | 287,070,223         | 287,070,223        | -                  |
|                      | TX - SPECIAL TAXES - SPECIAL TAXES          | 23,453,495          | 10,624,426         | 10,274,825          | 23,453,495         | -                  |
| <b>REVENUE Total</b> |   | <b>345,338,285</b>  | <b>311,427,790</b> | <b>308,961,465</b>  | <b>346,886,878</b> | <b>1,548,593</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## GENERAL FUND

| E/R                  | OBJECT AND NAME                              | 2007 Adopted Budget  | 2nd Quarter Plan   | Current Obligations | Projections          | Variance            |
|----------------------|--|----------------------|--------------------|---------------------|----------------------|---------------------|
| <b>EXPENSE</b>       |  |                      |                    |                     |                      |                     |
|                      | AA - SALARIES, WAGES & FEES                  | 409,328,431          | 202,759,479        | 203,676,927         | 400,949,846          | 8,378,586           |
|                      | AB - FRINGE BENEFITS                         | 224,446,162          | 131,215,458        | 126,799,366         | 216,362,326          | 8,083,836           |
|                      | BB - EQUIPMENT                               | 2,275,137            | 999,795            | 890,316             | 2,107,010            | 168,127             |
|                      | CC - MATERIALS & SUPPLIES                    | -                    | -                  | (21,548)            | -                    | -                   |
|                      | DD - GENERAL EXPENSES                        | 26,753,924           | 13,168,179         | 14,873,931          | 25,365,240           | 1,388,684           |
|                      | DE - CONTRACTUAL SERVICES                    | 121,060,784          | 70,756,854         | 60,075,589          | 124,896,967          | (3,836,183)         |
|                      | DF - UTILITY COSTS                           | 38,541,704           | 19,174,929         | 19,375,627          | 35,341,704           | 3,200,000           |
|                      | GA - LOCAL GOVT ASST PROGRAM                 | 62,046,922           | 14,007,644         | 15,355,023          | 61,686,299           | 360,623             |
|                      | HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN  | 13,000,000           | 6,500,000          | 16,763,231          | 23,500,000           | (10,500,000)        |
|                      | HD - DEBT SERVICE CHARGEBACKS                | 253,940,861          | -                  | -                   | 253,863,691          | 77,170              |
|                      | HF - INTER-DEPARTMENTAL CHARGES              | 51,750,219           | 12,901,618         | 4,866,250           | 51,880,219           | (130,000)           |
|                      | HH - INTERFD CHGS - INTERFUND CHARGES        | 175,000              | -                  | (30,000)            | 175,000              | -                   |
|                      | HM - MASS TRANSPORTATION                     | 47,226,304           | 11,334,314         | 13,666,896          | 46,933,855           | 292,449             |
|                      | NA - NCIFA EXPENDITURES                      | 1,300,000            | -                  | -                   | 1,300,000            | -                   |
|                      | OO - OTHER                                   | 66,515,663           | 33,747,677         | 29,147,255          | 93,897,735           | (27,382,072)        |
|                      | PP - EARLY INTERVENTION/SPECIAL EDUCATION    | 153,522,441          | 134,744,962        | 130,046,017         | 159,033,300          | (5,510,859)         |
|                      | SS - RECIPIENT GRANTS                        | 53,676,000           | 28,521,122         | 24,600,120          | 51,676,000           | 2,000,000           |
|                      | TT - PURCHASED SERVICES                      | 47,865,713           | 37,187,254         | 32,391,848          | 43,672,461           | 4,193,252           |
|                      | WW - EMERGENCY VENDOR PAYMENTS               | 53,881,103           | 40,749,022         | 40,585,273          | 53,881,103           | -                   |
|                      | XX - MEDICAID                                | 218,024,984          | 116,539,141        | 124,050,808         | 218,024,984          | -                   |
|                      | XY - MEDICAID - IGT                          | -                    | -                  | 215,447             | -                    | -                   |
| <b>EXPENSE Total</b> |  | <b>1,845,331,352</b> | <b>874,307,448</b> | <b>857,328,376</b>  | <b>1,864,547,740</b> | <b>(19,216,388)</b> |
| <b>REVENUE</b>       |  |                      |                    |                     |                      |                     |
|                      | AA - FUND BALANCE                            | 13,075,000           | -                  | -                   | 38,075,000           | 25,000,000          |
|                      | BA - INT PENALTY ON TAX                      | 24,650,000           | 12,325,000         | 11,999,990          | 24,650,000           | -                   |
|                      | BC - PERMITS & LICENSES                      | 10,642,030           | 5,307,370          | 4,274,617           | 8,642,030            | (2,000,000)         |
|                      | BD - FINES & FORFEITS                        | 24,496,752           | 12,810,304         | 9,984,012           | 24,666,200           | 169,448             |
|                      | BE - INVEST INCOME                           | 19,601,000           | 8,820,000          | 8,314,204           | 20,101,000           | 500,000             |
|                      | BF - RENTS & RECOVERIES                      | 51,414,261           | 6,934,643          | 26,115,065          | 64,919,616           | 13,505,355          |
|                      | BG - REVENUE OFFSET TO EXPENSE               | 8,065,472            | 3,084,938          | 1,133,009           | 7,808,812            | (256,660)           |
|                      | BH - DEPT REVENUES                           | 63,694,302           | 26,863,259         | 27,974,575          | 64,625,307           | 931,005             |
|                      | BI - CAP BACKCHARGES                         | 7,849,402            | -                  | (1,575,232)         | 7,281,120            | (568,282)           |
|                      | BJ - INTERDEPT REVENUES                      | 93,707,758           | 23,426,943         | 6,273,746           | 93,837,758           | 130,000             |
|                      | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 5,914,000            | 116,248            | 990,689             | 7,604,800            | 1,690,800           |
|                      | BS - OTB PROFITS                             | 3,030,000            | -                  | -                   | 3,030,000            | -                   |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE   | 47,943,320           | 16,400,821         | 16,660,927          | 44,634,426           | (3,308,894)         |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE  | 111,128,485          | 52,092,798         | 10,608,830          | 112,240,474          | 1,111,989           |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 194,771,912          | 91,901,796         | 40,077,902          | 192,052,185          | (2,719,727)         |
|                      | TA - SALES TAX CO - SALES TAX COUNTYWIDE     | 968,142,293          | 326,250,543        | 342,363,934         | 963,301,581          | (4,840,712)         |
|                      | TB - PART COUNTY - SALES TAX PART COUNTY     | 62,771,629           | 23,147,390         | 14,537,008          | 62,463,487           | (308,142)           |
|                      | TL - PROPERTY TAX                            | 123,962,486          | 123,962,486        | 127,366,722         | 127,366,722          | 3,404,236           |
|                      | TO - OTB 5% TAX                              | 6,500,000            | 1,426,875          | 1,341,853           | 6,500,000            | -                   |
|                      | TX - SPECIAL TAXES - SPECIAL TAXES           | 3,971,250            | 1,453,309          | 2,211,175           | 4,481,250            | 510,000             |
| <b>REVENUE Total</b> |  | <b>1,845,331,352</b> | <b>736,324,723</b> | <b>650,653,023</b>  | <b>1,878,281,767</b> | <b>32,950,415</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## AC - DEPARTMENT OF INVESTIGATIONS

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 388,304             | 195,685          | 138,844             | 239,962        | 148,342        |
|                      | BB - EQUIPMENT              | 6,131               | 120              | -                   | 5,095          | 1,036          |
|                      | DD - GENERAL EXPENSES       | 17,214              | 12,594           | 1,807               | 5,708          | 11,506         |
|                      | DE - CONTRACTUAL SERVICES   | 54,317              | 27,159           | 16,560              | 45,207         | 9,110          |
| <b>EXPENSE Total</b> |                             | <b>465,966</b>      | <b>235,558</b>   | <b>157,211</b>      | <b>295,972</b> | <b>169,994</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## AR - ASSESSMENT REVIEW COMMISSION

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 3,693,610           | 1,772,933        | 1,787,621           | 3,520,463        | 173,147        |
|                      | BB - EQUIPMENT              | 20,944              | 4,189            | -                   | 19,112           | 1,832          |
|                      | DD - GENERAL EXPENSES       | 147,141             | 102,999          | 93,996              | 117,270          | 29,871         |
|                      | DE - CONTRACTUAL SERVICES   | 1,680,000           | 1,176,000        | -                   | 1,550,000        | 130,000        |
| <b>EXPENSE Total</b> |                             | <b>5,541,695</b>    | <b>3,056,121</b> | <b>1,881,617</b>    | <b>5,206,845</b> | <b>334,850</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections       | Variance       |
|----------------------|--|---------------------|------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES                | 13,102,659          | 6,813,382        | 6,997,354           | 13,540,220        | (437,561)      |
|                      | BB - EQUIPMENT                             | 316,737             | 158,368          | 182,402             | 316,737           | -              |
|                      | DD - GENERAL EXPENSES                      | 825,918             | 454,255          | 657,966             | 825,918           | -              |
|                      | DE - CONTRACTUAL SERVICES                  | 2,405,106           | 1,443,063        | 1,580,000           | 1,598,647         | 806,459        |
| <b>EXPENSE Total</b> |  | <b>16,650,420</b>   | <b>8,869,068</b> | <b>9,417,723</b>    | <b>16,281,522</b> | <b>368,898</b> |
| <b>REVENUE</b>       |  |                     |                  |                     |                   |                |
|                      | BH - DEPT REVENUES                         | 245,000             | 122,500          | 84,721              | 245,000           | -              |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 800,000             | 440,000          | -                   | 800,000           | -              |
| <b>REVENUE Total</b> |  | <b>1,045,000</b>    | <b>562,500</b>   | <b>84,721</b>       | <b>1,045,000</b>  | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance         |
|----------------------|---|---------------------|-------------------|---------------------|-------------------|------------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                   |                  |
|                      | AA - SALARIES, WAGES & FEES                 | 10,701,766          | 5,254,186         | 5,989,114           | 11,275,647        | (573,881)        |
|                      | AB - FRINGE BENEFITS                        | 20,019,050          | 8,350,192         | 7,228,742           | 19,369,050        | 650,000          |
|                      | BB - EQUIPMENT                              | 42,587              | 13,487            | 19,995              | 38,862            | 3,725            |
|                      | CC - MATERIALS & SUPPLIES                   | -                   | -                 | (95)                | -                 | -                |
|                      | DD - GENERAL EXPENSES                       | 724,476             | 426,601           | 441,831             | 661,105           | 63,371           |
|                      | DE - CONTRACTUAL SERVICES                   | 3,418,000           | 1,993,383         | 1,883,577           | 4,068,000         | (650,000)        |
| <b>EXPENSE Total</b> |   | <b>34,905,879</b>   | <b>16,037,849</b> | <b>15,563,164</b>   | <b>35,412,664</b> | <b>(506,785)</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                   |                  |
|                      | BD - FINES & FORFEITS                       | 10,000              | -                 | 6,727               | 10,000            | -                |
|                      | BF - RENTS & RECOVERIES                     | 2,810,000           | 1,405,000         | 2,095,597           | 3,810,000         | 1,000,000        |
|                      | BH - DEPT REVENUES                          | 75,000              | 45,630            | 53,606              | 75,000            | -                |
|                      | BJ - INTERDEPT REVENUES                     | 10,023,236          | 2,505,809         | 782,795             | 10,023,236        | -                |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 228,375             | -                 | (6,564)             | 228,375           | -                |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 61,200              | -                 | (477)               | 61,200            | -                |
| <b>REVENUE Total</b> |   | <b>13,207,811</b>   | <b>3,956,439</b>  | <b>2,931,684</b>    | <b>14,207,811</b> | <b>1,000,000</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance        |
|----------------------|--|---------------------|-------------------|---------------------|-------------------|-----------------|
| <b>EXPENSE</b>       |  |                     |                   |                     |                   |                 |
|                      | AA - SALARIES, WAGES & FEES                | 6,752,365           | 3,627,854         | 3,357,274           | 6,521,592         | 230,773         |
|                      | BB - EQUIPMENT                             | 1,341               | 675               | 1,341               | 1,341             | -               |
|                      | DD - GENERAL EXPENSES                      | 861,585             | 235,459           | 214,355             | 786,221           | 75,364          |
|                      | DE - CONTRACTUAL SERVICES                  | 14,124,899          | 10,938,488        | 8,743,663           | 14,024,899        | 100,000         |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 4,431,278           | 1,107,820         | 187,631             | 4,431,278         | -               |
| <b>EXPENSE Total</b> |  | <b>26,171,468</b>   | <b>15,910,296</b> | <b>12,504,264</b>   | <b>25,765,331</b> | <b>406,137</b>  |
| <b>REVENUE</b>       |  |                     |                   |                     |                   |                 |
|                      | AA - FUND BALANCE                          | 1,000,000           | -                 | -                   | 1,000,000         | -               |
|                      | BF - RENTS & RECOVERIES                    | 15,000              | 9,955             | -                   | 15,000            | -               |
|                      | BH - DEPT REVENUES                         | 300,000             | 120               | 76,578              | 262,148           | (37,852)        |
|                      | BJ - INTERDEPT REVENUES                    | 1,031,334           | 257,834           | 154,859             | 1,031,334         | -               |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 575,000             | -                 | -                   | 575,000           | -               |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 7,243,740           | -                 | 1,835,293           | 7,243,740         | -               |
| <b>REVENUE Total</b> |  | <b>10,165,074</b>   | <b>267,909</b>    | <b>2,066,730</b>    | <b>10,127,222</b> | <b>(37,852)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

| E/R     | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance           |
|---------|-----------------------------|---------------------|------------------|---------------------|------------------|--------------------|
| EXPENSE | AA - SALARIES, WAGES & FEES | 3,014,764           | 1,477,234        | 1,730,263           | 3,468,825        | (454,061)          |
|         | BB - EQUIPMENT              | 6,569               | 1,314            | -                   | 1,500            | 5,069              |
|         | DD - GENERAL EXPENSES       | 87,311              | 52,387           | 63,697              | 68,545           | 18,766             |
|         | DE - CONTRACTUAL SERVICES   | 269,119             | 174,928          | 501,828             | 1,109,119        | (840,000)          |
| EXPENSE | <b>Total</b>                | <b>3,377,763</b>    | <b>1,705,863</b> | <b>2,295,788</b>    | <b>4,647,989</b> | <b>(1,270,226)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance           |
|----------------------|--|---------------------|------------------|---------------------|------------------|--------------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                  |                    |
|                      | AA - SALARIES, WAGES & FEES                | 2,466,823           | 1,222,036        | 1,290,106           | 2,464,400        | 2,423              |
|                      | BB - EQUIPMENT                             | 16,641              | 13,143           | 334                 | 8,641            | 8,000              |
|                      | DD - GENERAL EXPENSES                      | 22,859              | 9,084            | 5,812               | 14,859           | 8,000              |
| <b>EXPENSE Total</b> |  | <b>2,506,323</b>    | <b>1,244,263</b> | <b>1,296,252</b>    | <b>2,487,900</b> | <b>18,423</b>      |
| <b>REVENUE</b>       |  |                     |                  |                     |                  |                    |
|                      | BC - PERMITS & LICENSES                    | 6,742,450           | 3,371,225        | 2,142,745           | 4,742,450        | (2,000,000)        |
|                      | BD - FINES & FORFEITS                      | 620,000             | 313,596          | 342,241             | 620,000          | -                  |
|                      | BH - DEPT REVENUES                         | 200                 | 178              | -                   | 200              | -                  |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 45,900              | 21,571           | 23,336              | 45,900           | -                  |
| <b>REVENUE Total</b> |  | <b>7,408,550</b>    | <b>3,706,570</b> | <b>2,508,467</b>    | <b>5,408,550</b> | <b>(2,000,000)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections        | Variance           |
|----------------------|---|---------------------|-------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                    |                    |
|                      | AA - SALARIES, WAGES & FEES                 | 113,879,445         | 54,662,133        | 58,096,471          | 113,599,619        | 279,826            |
|                      | BB - EQUIPMENT                              | 128,435             | 95,238            | 48,402              | 103,507            | 24,928             |
|                      | CC - MATERIALS & SUPPLIES                   | -                   | -                 | (21,366)            | -                  | -                  |
|                      | DD - GENERAL EXPENSES                       | 4,146,616           | 1,829,834         | 2,720,839           | 4,087,616          | 59,000             |
|                      | DE - CONTRACTUAL SERVICES                   | 22,436,347          | 7,983,524         | 1,343,902           | 25,112,894         | (2,676,547)        |
|                      | DF - UTILITY COSTS                          | 650,000             | 273,161           | 287,981             | 650,000            | -                  |
| <b>EXPENSE Total</b> |   | <b>141,240,843</b>  | <b>64,843,890</b> | <b>62,476,229</b>   | <b>143,553,636</b> | <b>(2,312,793)</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                    |                    |
|                      | BD - FINES & FORFEITS                       | 55,000              | 32,130            | 30,573              | 55,000             | -                  |
|                      | BF - RENTS & RECOVERIES                     | 50,000              | 886               | 91,750              | 869,000            | 819,000            |
|                      | BH - DEPT REVENUES                          | 2,000,000           | 731,229           | 1,355,343           | 2,407,842          | 407,842            |
|                      | BJ - INTERDEPT REVENUES                     | 120,000             | 30,000            | 90,137              | 120,000            | -                  |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 9,783,750           | 3,376,625         | 3,310,369           | 12,562,581         | 2,778,831          |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 1,150,000           | 170,015           | 48,629              | 1,150,000          | -                  |
| <b>REVENUE Total</b> |   | <b>13,158,750</b>   | <b>4,340,885</b>  | <b>4,926,801</b>    | <b>17,164,423</b>  | <b>4,005,673</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|------------------|----------------|
| EXPENSE              | AA - SALARIES, WAGES & FEES | 3,982,874           | 1,837,244        | 2,010,839           | 3,612,119        | 370,755        |
|                      | BB - EQUIPMENT              | 1,904               | 1,199            | 214                 | 1,904            | -              |
|                      | DD - GENERAL EXPENSES       | 2,856               | 1,796            | 13,948              | 30,856           | (28,000)       |
|                      | DE - CONTRACTUAL SERVICES   | 102,361             | 45,659           | -                   | 102,361          | -              |
| <b>EXPENSE Total</b> |                             | <b>4,089,995</b>    | <b>1,885,898</b> | <b>2,025,001</b>    | <b>3,747,240</b> | <b>342,755</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

| E/R                  | OBJECT AND NAME                 | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance |
|----------------------|---------------------------------|---------------------|------------------|---------------------|------------------|----------|
| <b>EXPENSE</b>       |                                 |                     |                  |                     |                  |          |
|                      | AA - SALARIES, WAGES & FEES     | 3,158,919           | 1,541,840        | 1,654,086           | 3,158,919        | -        |
|                      | BB - EQUIPMENT                  | 3,503               | 1,987            | 2,631               | 3,503            | -        |
|                      | DD - GENERAL EXPENSES           | 1,635,055           | 1,139,853        | 1,377,841           | 1,635,055        | -        |
|                      | HF - INTER-DEPARTMENTAL CHARGES | 1,067,274           | 266,819          | -                   | 1,067,274        | -        |
| <b>EXPENSE Total</b> |                                 | <b>5,864,751</b>    | <b>2,950,499</b> | <b>3,034,559</b>    | <b>5,864,751</b> | <b>-</b> |
| <b>REVENUE</b>       |                                 |                     |                  |                     |                  |          |
|                      | BF - RENTS & RECOVERIES         | -                   | -                | 2,500               | -                | -        |
|                      | BJ - INTERDEPT REVENUES         | 1,355,282           | 338,821          | 437,440             | 1,355,282        | -        |
| <b>REVENUE Total</b> |                                 | <b>1,355,282</b>    | <b>338,821</b>   | <b>439,940</b>      | <b>1,355,282</b> | <b>-</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections       | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES | 5,425,383           | 2,610,404        | 2,532,886           | 5,275,383         | 150,000        |
|                      | BB - EQUIPMENT              | 135,184             | 13,153           | 3,425               | 125,184           | 10,000         |
|                      | DD - GENERAL EXPENSES       | 353,887             | 64,187           | 114,249             | 353,887           | -              |
|                      | DE - CONTRACTUAL SERVICES   | 354,375             | 233,478          | 22,340              | 334,375           | 20,000         |
| <b>EXPENSE Total</b> |                             | <b>6,268,829</b>    | <b>2,921,222</b> | <b>2,672,900</b>    | <b>6,088,829</b>  | <b>180,000</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                   |                |
|                      | BD - FINES & FORFEITS       | 200,000             | 97,949           | 204,499             | 200,000           | -              |
|                      | BH - DEPT REVENUES          | 14,021,000          | 6,005,250        | 6,093,456           | 14,021,000        | -              |
| <b>REVENUE Total</b> |                             | <b>14,221,000</b>   | <b>6,103,199</b> | <b>6,297,956</b>    | <b>14,221,000</b> | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES | 7,093,092           | 3,546,546        | 3,224,127           | 6,584,667        | 508,425        |
|                      | BB - EQUIPMENT              | 147,417             | 25,061           | 1,387               | 147,417          | -              |
|                      | DD - GENERAL EXPENSES       | 108,615             | 65,170           | 60,203              | 108,615          | -              |
|                      | DE - CONTRACTUAL SERVICES   | 650,000             | 318,500          | 531,800             | 650,000          | -              |
| <b>EXPENSE Total</b> |                             | <b>7,999,124</b>    | <b>3,955,277</b> | <b>3,817,517</b>    | <b>7,490,699</b> | <b>508,425</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                  |                |
|                      | BF - RENTS & RECOVERIES     | 692,054             | 117,649          | 236,089             | 692,054          | -              |
|                      | BH - DEPT REVENUES          | 15,850              | 7,925            | 11,312              | 15,850           | -              |
| <b>REVENUE Total</b> |                             | <b>707,904</b>      | <b>125,574</b>   | <b>247,401</b>      | <b>707,904</b>   | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

| E/R                  | OBJECT AND NAME                       | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|---------------------------------------|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |                                       |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES           | 5,052,063           | 2,579,242        | 2,292,987           | 4,852,063        | 200,000        |
|                      | BB - EQUIPMENT                        | 18,776              | 1,710            | 1,551               | 17,134           | 1,642          |
|                      | DD - GENERAL EXPENSES                 | 334,685             | 167,343          | 103,488             | 271,646          | 63,039         |
|                      | DE - CONTRACTUAL SERVICES             | 7,562               | 6,171            | 44,400              | 44,962           | (37,400)       |
|                      | HH - INTERFD CHGS - INTERFUND CHARGES | 150,000             | -                | (30,000)            | 150,000          | -              |
| <b>EXPENSE Total</b> |                                       | <b>5,563,086</b>    | <b>2,754,466</b> | <b>2,412,426</b>    | <b>5,335,805</b> | <b>227,281</b> |
| <b>REVENUE</b>       |                                       |                     |                  |                     |                  |                |
|                      | BF - RENTS & RECOVERIES               | 7,562               | -                | 708                 | 7,562            | -              |
|                      | BH - DEPT REVENUES                    | 1,000,800           | 610,983          | 1,801,963           | 1,850,000        | 849,200        |
| <b>REVENUE Total</b> |                                       | <b>1,008,362</b>    | <b>610,983</b>   | <b>1,802,672</b>    | <b>1,857,562</b> | <b>849,200</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## CT - COURTS

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance        |
|----------------------|--|---------------------|------------------|---------------------|------------------|-----------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                  |                 |
|                      | AB - FRINGE BENEFITS                       | 2,129,235           | 1,064,617        | 1,079,936           | 2,077,525        | 51,710          |
| <b>EXPENSE Total</b> |  | <b>2,129,235</b>    | <b>1,064,617</b> | <b>1,079,936</b>    | <b>2,077,525</b> | <b>51,710</b>   |
| <b>REVENUE</b>       |  |                     |                  |                     |                  |                 |
|                      | BG - REVENUE OFFSET TO EXPENSE             | 206,612             | 103,306          | -                   | 192,796          | (13,816)        |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 1,793,406           | 896,703          | 944,882             | 1,786,298        | (7,108)         |
| <b>REVENUE Total</b> |  | <b>2,000,018</b>    | <b>1,000,009</b> | <b>944,882</b>      | <b>1,979,094</b> | <b>(20,924)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance       |
|----------------------|---|---------------------|-------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES                 | 28,249,955          | 14,247,995        | 14,954,595          | 27,860,487        | 389,468        |
|                      | BB - EQUIPMENT                              | 119,000             | 89,304            | 43,299              | 119,000           | -              |
|                      | DD - GENERAL EXPENSES                       | 862,316             | 527,643           | 422,177             | 862,316           | -              |
|                      | DE - CONTRACTUAL SERVICES                   | 987,000             | 386,992           | 462,778             | 987,000           | -              |
| <b>EXPENSE Total</b> |   | <b>30,218,271</b>   | <b>15,251,934</b> | <b>15,882,850</b>   | <b>29,828,803</b> | <b>389,468</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                   |                |
|                      | BE - INVEST INCOME                          | 1,000               | -                 | -                   | 1,000             | -              |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                 | 100,365             | -                 | -              |
|                      | BH - DEPT REVENUES                          | -                   | -                 | 1,116               | 1,150             | 1,150          |
|                      | BJ - INTERDEPT REVENUES                     | 190,905             | 47,726            | -                   | 190,905           | -              |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 1,367,588           | 425,000           | 174,409             | 1,367,588         | -              |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 65,288              | 6,387             | -                   | 65,288            | -              |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 55,577              | 2,064             | 2,500               | 55,577            | -              |
| <b>REVENUE Total</b> |   | <b>1,680,358</b>    | <b>481,177</b>    | <b>278,390</b>      | <b>1,681,508</b>  | <b>1,150</b>   |

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# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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## DS - DEBT SERVICE

| E/R     | OBJECT AND NAME               | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections | Variance |
|---------|-------------------------------|---------------------|------------------|---------------------|-------------|----------|
| EXPENSE |                               |                     |                  |                     |             |          |
|         | HD - DEBT SERVICE CHARGEBACKS | 253,940,861         | -                | -                   | 253,863,691 | 77,170   |
| EXPENSE | Total                         | 253,940,861         | -                | -                   | 253,863,691 | 77,170   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections       | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES | 9,662,602           | 4,001,856        | 4,080,428           | 9,397,602         | 265,000        |
|                      | BB - EQUIPMENT              | 101,388             | 92,705           | 35,197              | 91,388            | 10,000         |
|                      | DD - GENERAL EXPENSES       | 877,271             | 279,942          | 114,665             | 867,271           | 10,000         |
|                      | DE - CONTRACTUAL SERVICES   | 549,000             | 43,652           | 125,932             | 549,000           | -              |
| <b>EXPENSE Total</b> |                             | <b>11,190,261</b>   | <b>4,418,155</b> | <b>4,356,221</b>    | <b>10,905,261</b> | <b>285,000</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                   |                |
|                      | BF - RENTS & RECOVERIES     | 120,000             | 47,826           | 92,127              | 120,000           | -              |
|                      | BH - DEPT REVENUES          | 35,000              | 17,296           | 22,886              | 35,000            | -              |
| <b>REVENUE Total</b> |                             | <b>155,000</b>      | <b>65,122</b>    | <b>115,013</b>      | <b>155,000</b>    | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance         |
|----------------------|---|---------------------|------------------|---------------------|----------------|------------------|
| <b>EXPENSE</b>       |   |                     |                  |                     |                |                  |
|                      | AA - SALARIES, WAGES & FEES                 | 464,837             | 216,098          | 281,356             | 581,785        | (116,948)        |
|                      | BB - EQUIPMENT                              | 31,699              | 23,185           | 15,604              | 28,926         | 2,773            |
|                      | DD - GENERAL EXPENSES                       | 30,085              | 9,162            | 11,143              | 27,453         | 2,632            |
| <b>EXPENSE Total</b> |   | <b>526,621</b>      | <b>248,445</b>   | <b>308,103</b>      | <b>638,164</b> | <b>(111,543)</b> |
| <b>REVENUE</b>       |   |                     |                  |                     |                |                  |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                | 975                 | -              | -                |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 261,931             | -                | -                   | 261,931        | -                |
| <b>REVENUE Total</b> |   | <b>261,931</b>      | <b>-</b>         | <b>975</b>          | <b>261,931</b> | <b>-</b>         |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## FB - FRINGE BENEFIT

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance         |
|----------------------|--|---------------------|--------------------|---------------------|--------------------|------------------|
| <b>EXPENSE</b>       |  |                     |                    |                     |                    |                  |
|                      | AB - FRINGE BENEFITS                       | 179,925,154         | 111,276,287        | 108,699,523         | 173,246,899        | 6,678,255        |
| <b>EXPENSE Total</b> |  | <b>179,925,154</b>  | <b>111,276,287</b> | <b>108,699,523</b>  | <b>173,246,899</b> | <b>6,678,255</b> |
| <b>REVENUE</b>       |  |                     |                    |                     |                    |                  |
|                      | BG - REVENUE OFFSET TO EXPENSE             | 3,224,152           | 1,612,076          | -                   | 3,094,156          | (129,996)        |
|                      | BH - DEPT REVENUES                         | -                   | -                  | 18,165              | 18,165             | 18,165           |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 15,950,821          | 15,950,821         | 15,804,613          | 15,804,613         | (146,208)        |
| <b>REVENUE Total</b> |  | <b>19,174,973</b>   | <b>17,562,897</b>  | <b>15,822,778</b>   | <b>18,916,934</b>  | <b>(258,039)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance           |
|----------------------|--|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |  |                     |                    |                     |                    |                    |
|                      | AA - SALARIES, WAGES & FEES                | 17,837,184          | 9,255,187          | 8,743,132           | 16,651,619         | 1,185,565          |
|                      | BB - EQUIPMENT                             | 27,566              | 2,302              | 14,697              | 25,155             | 2,411              |
|                      | CC - MATERIALS & SUPPLIES                  | -                   | -                  | (86)                | -                  | -                  |
|                      | DD - GENERAL EXPENSES                      | 1,735,379           | 814,018            | 917,887             | 1,558,583          | 176,796            |
|                      | DE - CONTRACTUAL SERVICES                  | 6,593,000           | 2,744,873          | 1,077,125           | 6,593,000          | -                  |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 5,583,689           | 1,395,922          | 747,211             | 5,688,689          | (105,000)          |
|                      | HH - INTERFD CHGS - INTERFUND CHARGES      | 25,000              | -                  | -                   | 25,000             | -                  |
|                      | PP - EARLY INTERVENTION/SPECIAL EDUCATION  | 153,522,441         | 134,744,962        | 130,046,017         | 159,033,300        | (5,510,859)        |
| <b>EXPENSE Total</b> |  | <b>185,324,259</b>  | <b>148,957,264</b> | <b>141,545,983</b>  | <b>189,575,346</b> | <b>(4,251,087)</b> |
| <b>REVENUE</b>       |  |                     |                    |                     |                    |                    |
|                      | BC - PERMITS & LICENSES                    | 3,717,580           | 1,838,384          | 1,948,568           | 3,717,580          | -                  |
|                      | BD - FINES & FORFEITS                      | 225,000             | 147,809            | 79,375              | 225,000            | -                  |
|                      | BF - RENTS & RECOVERIES                    | 50,000              | 49,265             | 2,564,313           | 50,000             | -                  |
|                      | BH - DEPT REVENUES                         | 8,901,900           | 2,790,792          | 3,295,055           | 8,901,900          | -                  |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 101,058             | -                  | 25,918              | 101,058            | -                  |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 90,992,338          | 48,965,332         | 9,833,268           | 94,345,787         | 3,353,449          |
| <b>REVENUE Total</b> |  | <b>103,987,876</b>  | <b>53,791,582</b>  | <b>17,746,496</b>   | <b>107,341,325</b> | <b>3,353,449</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance      |
|----------------------|---|---------------------|------------------|---------------------|------------------|---------------|
| <b>EXPENSE</b>       |   |                     |                  |                     |                  |               |
|                      | AA - SALARIES, WAGES & FEES                 | 1,071,146           | 524,862          | 575,874             | 1,089,244        | (18,098)      |
|                      | BB - EQUIPMENT                              | 17,136              | -                | 1,294               | 12,979           | 4,157         |
|                      | DD - GENERAL EXPENSES                       | 235,192             | 94,077           | 55,503              | 193,224          | 41,968        |
|                      | DE - CONTRACTUAL SERVICES                   | 2,595,000           | -                | -                   | 2,595,000        | -             |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 539,221             | 134,805          | 68,229              | 539,221          | -             |
| <b>EXPENSE Total</b> |   | <b>4,457,695</b>    | <b>753,744</b>   | <b>700,900</b>      | <b>4,429,668</b> | <b>28,027</b> |
| <b>REVENUE</b>       |   |                     |                  |                     |                  |               |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                | 337                 | -                | -             |
|                      | BH - DEPT REVENUES                          | -                   | -                | 150                 | -                | -             |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 608,597             | -                | 645,911             | 645,911          | 37,314        |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 600,000             | -                | -                   | 600,000          | -             |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 1,800,000           | -                | 11,427              | 1,815,000        | 15,000        |
| <b>REVENUE Total</b> |   | <b>3,008,597</b>    | <b>-</b>         | <b>657,825</b>      | <b>3,060,911</b> | <b>52,314</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

| E/R                  | OBJECT AND NAME                 | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance        |
|----------------------|---------------------------------|---------------------|------------------|---------------------|----------------|-----------------|
| <b>EXPENSE</b>       |                                 |                     |                  |                     |                |                 |
|                      | AA - SALARIES, WAGES & FEES     | 354,326             | 180,100          | 192,647             | 382,513        | (28,187)        |
|                      | BB - EQUIPMENT                  | 1,811               | 1,352            | -                   | 1,811          | -               |
|                      | DD - GENERAL EXPENSES           | 15,765              | 12,397           | 11,703              | 15,765         | -               |
|                      | DE - CONTRACTUAL SERVICES       | 35,000              | 35,940           | 25,500              | 35,000         | -               |
|                      | HF - INTER-DEPARTMENTAL CHARGES | 143,761             | -                | 11,732              | 143,761        | -               |
| <b>EXPENSE Total</b> |                                 | <b>550,663</b>      | <b>229,789</b>   | <b>241,581</b>      | <b>578,850</b> | <b>(28,187)</b> |
| <b>REVENUE</b>       |                                 |                     |                  |                     |                |                 |
|                      | BD - FINES & FORFEITS           | 50,000              | 28,664           | 14,759              | 45,000         | (5,000)         |
|                      | BJ - INTERDEPT REVENUES         | 501,549             | 125,387          | -                   | 501,549        | -               |
| <b>REVENUE Total</b> |                                 | <b>551,549</b>      | <b>154,051</b>   | <b>14,759</b>       | <b>546,549</b> | <b>(5,000)</b>  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HR - COMMISSION ON HUMAN RIGHTS

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance      |
|----------------------|--|---------------------|------------------|---------------------|----------------|---------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                |               |
|                      | AA - SALARIES, WAGES & FEES                | 811,220             | 419,890          | 295,239             | 772,468        | 38,752        |
|                      | BB - EQUIPMENT                             | 5,855               | 2,927            | -                   | 2,843          | 3,012         |
|                      | DD - GENERAL EXPENSES                      | 24,634              | 12,657           | 3,588               | 12,479         | 12,155        |
|                      | DE - CONTRACTUAL SERVICES                  | 25,000              | 12,500           | -                   | 25,000         | -             |
| <b>EXPENSE Total</b> |  | <b>866,709</b>      | <b>447,974</b>   | <b>298,827</b>      | <b>812,790</b> | <b>53,919</b> |
| <b>REVENUE</b>       |  |                     |                  |                     |                |               |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 50,000              | 25,000           | -                   | 50,000         | -             |
| <b>REVENUE Total</b> |  | <b>50,000</b>       | <b>25,000</b>    | <b>-</b>            | <b>50,000</b>  | <b>-</b>      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance         |
|----------------------|--|---------------------|-------------------|---------------------|-------------------|------------------|
| <b>EXPENSE</b>       |  |                     |                   |                     |                   |                  |
|                      | AA - SALARIES, WAGES & FEES                | 9,192,419           | 4,412,361         | 4,787,207           | 9,081,042         | 111,377          |
|                      | BB - EQUIPMENT                             | 95,200              | 38,080            | 27,058              | 86,873            | 8,327            |
|                      | DD - GENERAL EXPENSES                      | 1,984,548           | 595,364           | 1,560,086           | 1,810,956         | 173,592          |
|                      | DE - CONTRACTUAL SERVICES                  | 8,219,056           | 6,164,292         | 4,679,551           | 7,819,056         | 400,000          |
|                      | DF - UTILITY COSTS                         | 4,909,602           | 2,945,762         | 2,365,947           | 4,909,602         | -                |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 1,595,556           | 398,889           | -                   | 1,595,556         | -                |
| <b>EXPENSE Total</b> |  | <b>25,996,381</b>   | <b>14,554,748</b> | <b>13,419,848</b>   | <b>25,303,085</b> | <b>693,296</b>   |
| <b>REVENUE</b>       |  |                     |                   |                     |                   |                  |
|                      | BH - DEPT REVENUES                         | 202,000             | 131,300           | 53,244              | 202,000           | -                |
|                      | BI - CAP BACKCHARGES                       | 2,801,290           | -                 | (277,197)           | 2,401,290         | (400,000)        |
|                      | BJ - INTERDEPT REVENUES                    | 5,966,382           | 1,491,596         | 1,386,474           | 5,966,382         | -                |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 372,000             | 186,000           | 168,170             | 372,000           | -                |
| <b>REVENUE Total</b> |  | <b>9,341,672</b>    | <b>1,808,896</b>  | <b>1,330,691</b>    | <b>8,941,672</b>  | <b>(400,000)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES | 6,307,143           | 2,996,702        | 2,772,838           | 6,129,082        | 178,061        |
|                      | BB - EQUIPMENT              | 69,076              | 34,538           | 30,046              | 69,076           | -              |
|                      | DD - GENERAL EXPENSES       | 1,304,594           | 900,747          | 862,218             | 1,454,594        | (150,000)      |
|                      | DE - CONTRACTUAL SERVICES   | 1,456,100           | 681,208          | 899,900             | 1,306,100        | 150,000        |
| <b>EXPENSE Total</b> |                             | <b>9,136,913</b>    | <b>4,613,195</b> | <b>4,565,003</b>    | <b>8,958,852</b> | <b>178,061</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                  |                |
|                      | BF - RENTS & RECOVERIES     | -                   | -                | 173,914             | -                | -              |
| <b>REVENUE Total</b> |                             | <b>-</b>            | <b>-</b>         | <b>173,914</b>      | <b>-</b>         | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

| E/R            | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance           |
|----------------|-----------------------------|---------------------|------------------|---------------------|------------------|--------------------|
| EXPENSE        | AA - SALARIES, WAGES & FEES | 467,824             | 207,155          | 277,797             | 519,934          | (52,110)           |
|                | BB - EQUIPMENT              | 5,712               | 2,856            | 2,961               | 4,712            | 1,000              |
|                | DD - GENERAL EXPENSES       | 8,758               | 6,192            | 8,675               | 8,758            | -                  |
|                | DE - CONTRACTUAL SERVICES   | 3,000               | 1,500            | 39,284              | 1,480,755        | (1,477,755)        |
| <b>EXPENSE</b> | <b>Total</b>                | <b>485,294</b>      | <b>217,703</b>   | <b>328,716</b>      | <b>2,014,159</b> | <b>(1,528,865)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance      |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|---------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                |               |
|                      | AA - SALARIES, WAGES & FEES | 664,684             | 332,342          | 351,356             | 671,507        | (6,823)       |
|                      | BB - EQUIPMENT              | -                   | -                | -                   | 1,017          | (1,017)       |
|                      | DD - GENERAL EXPENSES       | 43,876              | 17,550           | 20,608              | 39,110         | 4,766         |
|                      | DE - CONTRACTUAL SERVICES   | 206,682             | 206,682          | 52,403              | 191,682        | 15,000        |
| <b>EXPENSE Total</b> |                             | <b>915,242</b>      | <b>556,574</b>   | <b>424,366</b>      | <b>903,316</b> | <b>11,926</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                |               |
|                      | BF - RENTS & RECOVERIES     | -                   | -                | 10,081              | -              | -             |
| <b>REVENUE Total</b> |                             | <b>-</b>            | <b>-</b>         | <b>10,081</b>       | <b>-</b>       | <b>-</b>      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|--|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES                | 5,264,006           | 2,673,888        | 2,687,832           | 5,104,720        | 159,286        |
|                      | BB - EQUIPMENT                             | 45,244              | 18,285           | 10,691              | 39,244           | 6,000          |
|                      | CC - MATERIALS & SUPPLIES                  | -                   | -                | (1)                 | -                | -              |
|                      | DD - GENERAL EXPENSES                      | 602,900             | 289,885          | 374,578             | 582,900          | 20,000         |
|                      | DE - CONTRACTUAL SERVICES                  | 63,900              | 61,020           | 61,020              | 63,900           | -              |
| <b>EXPENSE Total</b> |  | <b>5,976,050</b>    | <b>3,043,078</b> | <b>3,134,120</b>    | <b>5,790,764</b> | <b>185,286</b> |
| <b>REVENUE</b>       |  |                     |                  |                     |                  |                |
|                      | BF - RENTS & RECOVERIES                    | -                   | -                | 20,551              | -                | -              |
|                      | BH - DEPT REVENUES                         | 20,000              | 11,488           | 8,366               | 20,000           | -              |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 1,525,826           | 476,275          | 37,396              | 1,525,826        | -              |
| <b>REVENUE Total</b> |  | <b>1,545,826</b>    | <b>487,763</b>   | <b>66,312</b>       | <b>1,545,826</b> | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MI - MISCELLANEOUS

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections        | Variance           |
|----------------------|---|---------------------|-------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                    |                    |
|                      | AA - SALARIES, WAGES & FEES                 | 4,117,016           | 1,372,339         | 2,000               | 2,229,447          | 1,887,569          |
|                      | AB - FRINGE BENEFITS                        | 22,372,723          | 10,524,362        | 9,791,166           | 21,668,852         | 703,871            |
|                      | GA - LOCAL GOVT ASST PROGRAM                | 62,046,922          | 14,007,644        | 15,355,023          | 61,686,299         | 360,623            |
|                      | HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN | 13,000,000          | 6,500,000         | 16,763,231          | 23,500,000         | (10,500,000)       |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 8,318,244           | 2,079,562         | 494,362             | 8,318,244          | -                  |
|                      | NA - NCIFA EXPENDITURES                     | 1,300,000           | -                 | -                   | 1,300,000          | -                  |
|                      | OO - OTHER                                  | 27,908,735          | 17,303,415        | 10,336,255          | 29,558,735         | (1,650,000)        |
| <b>EXPENSE Total</b> |   | <b>139,063,640</b>  | <b>51,787,322</b> | <b>52,742,037</b>   | <b>148,261,577</b> | <b>(9,197,937)</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                    |                    |
|                      | BF - RENTS & RECOVERIES                     | 23,800,000          | -                 | 11,063,299          | 34,300,000         | 10,500,000         |
|                      | BG - REVENUE OFFSET TO EXPENSE              | 4,634,708           | 1,369,556         | 1,133,009           | 4,521,860          | (112,848)          |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 153,770             | 53,820            | 69,185              | 153,770            | -                  |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 6,212,022           | -                 | 1,987,401           | 2,324,194          | (3,887,828)        |
| <b>REVENUE Total</b> |   | <b>34,800,500</b>   | <b>1,423,376</b>  | <b>14,252,894</b>   | <b>41,299,824</b>  | <b>6,499,324</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance        |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|-----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                |                 |
|                      | AA - SALARIES, WAGES & FEES | 430,084             | 213,337          | 256,610             | 486,333        | (56,249)        |
|                      | BB - EQUIPMENT              | 2,235               | 1,169            | -                   | 2,235          | -               |
|                      | DD - GENERAL EXPENSES       | 6,973               | 5,106            | 5,566               | 6,973          | -               |
|                      | DE - CONTRACTUAL SERVICES   | 7,234               | -                | -                   | 7,234          | -               |
| <b>EXPENSE Total</b> |                             | <b>446,526</b>      | <b>219,612</b>   | <b>262,176</b>      | <b>502,775</b> | <b>(56,249)</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                |                 |
|                      | BH - DEPT REVENUES          | 327,854             | 162,624          | 55,141              | 327,854        | -               |
| <b>REVENUE Total</b> |                             | <b>327,854</b>      | <b>162,624</b>   | <b>55,141</b>       | <b>327,854</b> | <b>-</b>        |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PB - PROBATION

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance       |
|----------------------|---|---------------------|-------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES                 | 19,131,223          | 9,950,213         | 9,929,170           | 18,762,438        | 368,785        |
|                      | BB - EQUIPMENT                              | 32,416              | 24,587            | 19,498              | 26,581            | 5,835          |
|                      | DD - GENERAL EXPENSES                       | 240,261             | 115,252           | 110,793             | 208,245           | 32,016         |
|                      | DE - CONTRACTUAL SERVICES                   | 164,940             | 930               | 97,636              | 164,940           | -              |
| <b>EXPENSE Total</b> |   | <b>19,568,840</b>   | <b>10,090,982</b> | <b>10,157,096</b>   | <b>19,162,204</b> | <b>406,636</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                   |                |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                 | 23,292              | -                 | -              |
|                      | BH - DEPT REVENUES                          | 1,500,000           | 689,251           | 963,414             | 1,500,000         | -              |
|                      | BJ - INTERDEPT REVENUES                     | 1,000,000           | 250,000           | 337,584             | 1,025,000         | 25,000         |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | -                   | -                 | 8,825               | 8,825             | 8,825          |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 3,671,642           | 1,099,219         | 1,140,570           | 3,671,642         | -              |
| <b>REVENUE Total</b> |   | <b>6,171,642</b>    | <b>2,038,470</b>  | <b>2,473,685</b>    | <b>6,205,467</b>  | <b>33,825</b>  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PE - DEPARTMENT OF HUMAN RESOURCES

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance         |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|------------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                |                  |
|                      | AA - SALARIES, WAGES & FEES | 833,169             | 391,248          | 423,087             | 829,085        | 4,084            |
|                      | DD - GENERAL EXPENSES       | 80,751              | 41,746           | 18,587              | 53,688         | 27,063           |
|                      | DE - CONTRACTUAL SERVICES   | 118,700             | 110,182          | 2,500               | 60,000         | 58,700           |
| <b>EXPENSE Total</b> |                             | <b>1,032,620</b>    | <b>543,176</b>   | <b>444,174</b>      | <b>942,773</b> | <b>89,847</b>    |
| <b>REVENUE</b>       |                             |                     |                  |                     |                |                  |
|                      | BI - CAP BACKCHARGES        | 216,183             | -                | -                   | 41,283         | (174,900)        |
| <b>REVENUE Total</b> |                             | <b>216,183</b>      | <b>-</b>         | <b>-</b>            | <b>41,283</b>  | <b>(174,900)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PK - PARKS, RECREATION AND MUSEUMS

| E/R                  | OBJECT AND NAME                    | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance         |
|----------------------|------------------------------------|---------------------|-------------------|---------------------|-------------------|------------------|
| <b>EXPENSE</b>       |                                    |                     |                   |                     |                   |                  |
|                      | AA - SALARIES, WAGES & FEES        | 20,832,083          | 9,342,392         | 9,974,550           | 20,632,083        | 200,000          |
|                      | BB - EQUIPMENT                     | 352,243             | 185,140           | 275,505             | 321,432           | 30,811           |
|                      | DD - GENERAL EXPENSES              | 1,875,703           | 746,297           | 1,432,191           | 1,671,632         | 204,071          |
|                      | DE - CONTRACTUAL SERVICES          | 5,880,500           | 3,142,505         | 2,630,049           | 5,760,500         | 120,000          |
| <b>EXPENSE Total</b> |                                    | <b>28,940,529</b>   | <b>13,416,334</b> | <b>14,312,295</b>   | <b>28,385,647</b> | <b>554,882</b>   |
| <b>REVENUE</b>       |                                    |                     |                   |                     |                   |                  |
|                      | AA - FUND BALANCE                  | 1,075,000           | -                 | -                   | 1,075,000         | -                |
|                      | BD - FINES & FORFEITS              | 1,200               | 478               | -                   | 1,200             | -                |
|                      | BE - INVEST INCOME                 | -                   | -                 | 6,475               | -                 | -                |
|                      | BF - RENTS & RECOVERIES            | 1,557,000           | 757,575           | 466,013             | 1,857,000         | 300,000          |
|                      | BH - DEPT REVENUES                 | 20,615,861          | 8,500,744         | 6,986,573           | 19,865,861        | (750,000)        |
|                      | TX - SPECIAL TAXES - SPECIAL TAXES | 875,000             | 59,996            | 778,645             | 875,000           | -                |
| <b>REVENUE Total</b> |                                    | <b>24,124,061</b>   | <b>9,318,793</b>  | <b>8,237,706</b>    | <b>23,674,061</b> | <b>(450,000)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PL - PLANNING

| E/R            | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance       |
|----------------|---|---------------------|-------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b> |   |                     |                   |                     |                   |                |
|                | AA - SALARIES, WAGES & FEES                 | 1,886,354           | 896,019           | 804,878             | 1,690,813         | 195,541        |
|                | BB - EQUIPMENT                              | 143                 | 143               | 10,664              | 11,493            | (11,350)       |
|                | DD - GENERAL EXPENSES                       | 94,575              | 53,908            | 32,100              | 75,945            | 18,630         |
|                | DE - CONTRACTUAL SERVICES                   | 502,500             | 110,550           | (700,000)           | 502,500           | -              |
|                | MM - MASS TRANSPORTATION                    | 47,226,304          | 11,334,314        | 13,666,896          | 46,933,855        | 292,449        |
|                | OO - OTHER                                  | 75,000              | -                 | -                   | 75,000            | -              |
|                | <b>EXPENSE Total</b>                        | <b>49,784,876</b>   | <b>12,394,934</b> | <b>13,814,538</b>   | <b>49,289,606</b> | <b>495,270</b> |
| <b>REVENUE</b> |   |                     |                   |                     |                   |                |
|                | BD - FINES & FORFEITS                       | 30,000              | -                 | -                   | -                 | (30,000)       |
|                | BF - RENTS & RECOVERIES                     | -                   | -                 | (1,791)             | -                 | -              |
|                | BH - DEPT REVENUES                          | 1,295,500           | 647,750           | 611,776             | 1,741,000         | 445,500        |
|                | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 12,000              | -                 | 10,076              | 12,000            | -              |
|                | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 191,814             | 38,362            | 8,800               | 191,814           | -              |
|                | <b>REVENUE Total</b>                        | <b>1,529,314</b>    | <b>686,112</b>    | <b>628,862</b>      | <b>1,944,814</b>  | <b>415,500</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

| E/R                  | OBJECT AND NAME                 | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|---------------------------------|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |                                 |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES     | 1,634,329           | 800,821          | 823,533             | 1,549,399        | 84,930         |
|                      | BB - EQUIPMENT                  | 1,999               | -                | 346                 | 1,824            | 175            |
|                      | DD - GENERAL EXPENSES           | 29,084              | 11,633           | 14,484              | 19,040           | 10,044         |
|                      | DE - CONTRACTUAL SERVICES       | 164,500             | 156,275          | 1,360               | 164,500          | -              |
|                      | HF - INTER-DEPARTMENTAL CHARGES | 1,772,047           | 443,012          | -                   | 1,772,047        | -              |
| <b>EXPENSE Total</b> |                                 | <b>3,601,959</b>    | <b>1,411,741</b> | <b>839,722</b>      | <b>3,506,810</b> | <b>95,149</b>  |
| <b>REVENUE</b>       |                                 |                     |                  |                     |                  |                |
|                      | BF - RENTS & RECOVERIES         | 52,000              | 23,400           | 247,484             | 400,000          | 348,000        |
|                      | BH - DEPT REVENUES              | 28,000              | 2,800            | 1,965               | 28,000           | -              |
|                      | BJ - INTERDEPT REVENUES         | 765,303             | 191,326          | 171,618             | 765,303          | -              |
| <b>REVENUE Total</b> |                                 | <b>845,303</b>      | <b>217,526</b>   | <b>421,067</b>      | <b>1,193,303</b> | <b>348,000</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance           |
|----------------------|---|---------------------|-------------------|---------------------|-------------------|--------------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                   |                    |
|                      | AA - SALARIES, WAGES & FEES                 | 36,054,577          | 19,222,544        | 18,119,607          | 35,185,647        | 868,930            |
|                      | BB - EQUIPMENT                              | 293,608             | 94,574            | 113,049             | 267,926           | 25,682             |
|                      | DD - GENERAL EXPENSES                       | 5,083,782           | 2,758,707         | 1,798,052           | 4,844,499         | 239,283            |
|                      | DE - CONTRACTUAL SERVICES                   | 7,361,474           | 2,836,852         | 5,621,808           | 7,361,474         | -                  |
|                      | DF - UTILITY COSTS                          | 32,981,702          | 15,956,006        | 16,721,700          | 29,781,702        | 3,200,000          |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 7,902,598           | 1,975,650         | -                   | 7,902,598         | -                  |
|                      | OO - OTHER                                  | -                   | -                 | (2,019,738)         | -                 | -                  |
| <b>EXPENSE Total</b> |   | <b>89,677,741</b>   | <b>42,844,333</b> | <b>40,354,477</b>   | <b>85,343,846</b> | <b>4,333,895</b>   |
| <b>REVENUE</b>       |   |                     |                   |                     |                   |                    |
|                      | BC - PERMITS & LICENSES                     | 182,000             | 97,761            | 183,304             | 182,000           | -                  |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                 | 716,968             | -                 | -                  |
|                      | BH - DEPT REVENUES                          | 941,017             | 636,106           | 492,113             | 941,017           | -                  |
|                      | BI - CAP BACKCHARGES                        | 4,743,909           | -                 | (1,298,035)         | 4,743,909         | -                  |
|                      | BJ - INTERDEPT REVENUES                     | 10,824,917          | 2,706,229         | 568,021             | 10,824,917        | -                  |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 8,083,919           | -                 | -                   | 4,883,919         | (3,200,000)        |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 440,000             | -                 | -                   | 440,000           | -                  |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 55,000              | 55,000            | 9,839               | 55,000            | -                  |
| <b>REVENUE Total</b> |   | <b>25,270,762</b>   | <b>3,495,096</b>  | <b>672,209</b>      | <b>22,070,762</b> | <b>(3,200,000)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections       | Variance           |
|----------------------|--|---------------------|------------------|---------------------|-------------------|--------------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                   |                    |
|                      | AA - SALARIES, WAGES & FEES                | 906,291             | 427,707          | 441,672             | 872,899           | 33,392             |
|                      | DD - GENERAL EXPENSES                      | 258,268             | 165,395          | 44,998              | 196,377           | 61,891             |
|                      | DE - CONTRACTUAL SERVICES                  | 103,504             | 103,504          | 100,000             | 103,504           | -                  |
|                      | OO - OTHER                                 | 13,531,928          | 3,944,262        | 11,765,743          | 14,264,000        | (732,072)          |
| <b>EXPENSE Total</b> |  | <b>14,799,991</b>   | <b>4,640,868</b> | <b>12,352,413</b>   | <b>15,436,780</b> | <b>(636,789)</b>   |
| <b>REVENUE</b>       |  |                     |                  |                     |                   |                    |
|                      | BF - RENTS & RECOVERIES                    | 9,760,645           | 4,523,087        | 5,028,209           | 8,499,000         | (1,261,645)        |
|                      | BH - DEPT REVENUES                         | 114,864             | 61,666           | 67,004              | 114,864           | -                  |
|                      | BJ - INTERDEPT REVENUES                    | 4,488,899           | 1,122,225        | 2,181,403           | 4,593,899         | 105,000            |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 94,314              | 94,314           | -                   | 94,314            | -                  |
| <b>REVENUE Total</b> |  | <b>14,458,722</b>   | <b>5,801,292</b> | <b>7,276,616</b>    | <b>13,302,077</b> | <b>(1,156,645)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

| E/R                  | OBJECT AND NAME                 | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections      | Variance       |
|----------------------|---------------------------------|---------------------|------------------|---------------------|------------------|----------------|
| <b>EXPENSE</b>       |                                 |                     |                  |                     |                  |                |
|                      | AA - SALARIES, WAGES & FEES     | 754,076             | 402,152          | 299,985             | 505,598          | 248,478        |
|                      | BB - EQUIPMENT                  | 47,600              | 23,800           | -                   | 37,600           | 10,000         |
|                      | DD - GENERAL EXPENSES           | 172,765             | 86,383           | 4,232               | 162,765          | 10,000         |
|                      | DE - CONTRACTUAL SERVICES       | 135,000             | 79,579           | 5,491               | 125,000          | 10,000         |
|                      | HF - INTER-DEPARTMENTAL CHARGES | 213,939             | 53,485           | -                   | 213,939          | -              |
| <b>EXPENSE Total</b> |                                 | <b>1,323,380</b>    | <b>645,399</b>   | <b>309,708</b>      | <b>1,044,902</b> | <b>278,478</b> |
| <b>REVENUE</b>       |                                 |                     |                  |                     |                  |                |
|                      | BJ - INTERDEPT REVENUES         | 217,681             | 54,420           | 43,484              | 217,681          | -              |
| <b>REVENUE Total</b> |                                 | <b>217,681</b>      | <b>54,420</b>    | <b>43,484</b>       | <b>217,681</b>   | <b>-</b>       |

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# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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## RS - RESERVES

| E/R     | OBJECT AND NAME         | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections | Variance |
|---------|-------------------------|---------------------|------------------|---------------------|-------------|----------|
| REVENUE |                         |                     |                  |                     |             |          |
|         | BF - RENTS & RECOVERIES | 12,500,000          | -                | 154,362             | 12,500,000  | -        |
| REVENUE | Total                   | 12,500,000          | -                | 154,362             | 12,500,000  | -        |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

| E/R                  | OBJECT AND NAME                              | 2007 Adopted Budget  | 2nd Quarter Plan   | Current Obligations | Projections          | Variance       |
|----------------------|--|----------------------|--------------------|---------------------|----------------------|----------------|
| REVENUE              | AA - FUND BALANCE                            | 10,000,000           | -                  | -                   | 10,000,000           | -              |
|                      | BD - FINES & FORFEITS                        | 2,595,552            | 1,789,678          | 1,515,483           | 2,800,000            | 204,448        |
|                      | BH - DEPT REVENUES                           | 870,000              | 870,000            | 870,000             | 870,000              | -              |
|                      | BJ - INTERDEPT REVENUES                      | 55,604,280           | 13,901,072         | -                   | 55,604,280           | -              |
|                      | BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES | 5,914,000            | 116,248            | 990,689             | 7,604,800            | 1,690,800      |
|                      | BS - OTB PROFITS                             | 3,030,000            | -                  | -                   | 3,030,000            | -              |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE   | 21,078,366           | -                  | -                   | 21,078,366           | -              |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES   | 1,000,000            | -                  | -                   | 1,000,000            | -              |
|                      | TA - SALES TAX CO - SALES TAX COUNTYWIDE     | 968,142,293          | 326,250,543        | 342,363,934         | 963,301,581          | (4,840,712)    |
|                      | TB - PART COUNTY - SALES TAX PART COUNTY     | 62,771,629           | 23,147,390         | 14,537,008          | 62,463,487           | (308,142)      |
|                      | TL - PROPERTY TAX                            | 123,962,486          | 123,962,486        | 127,366,722         | 127,366,722          | 3,404,236      |
|                      | TO - OTB 5% TAX                              | 6,500,000            | 1,426,875          | 1,341,853           | 6,500,000            | -              |
| <b>REVENUE Total</b> |  | <b>1,261,468,606</b> | <b>491,464,292</b> | <b>488,985,688</b>  | <b>1,261,619,236</b> | <b>150,630</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                |                |
|                      | AA - SALARIES, WAGES & FEES | 437,780             | 218,890          | 198,004             | 384,078        | 53,702         |
|                      | BB - EQUIPMENT              | 4,379               | 2,190            | -                   | 3,496          | 883            |
|                      | DD - GENERAL EXPENSES       | 9,520               | 4,570            | 5,565               | 7,187          | 2,333          |
|                      | DE - CONTRACTUAL SERVICES   | 90,000              | -                | 39,000              | 90,000         | -              |
| <b>EXPENSE Total</b> |                             | <b>541,679</b>      | <b>225,650</b>   | <b>242,569</b>      | <b>484,761</b> | <b>56,918</b>  |
| <b>REVENUE</b>       |                             |                     |                  |                     |                |                |
|                      | BH - DEPT REVENUES          | 25,000              | 10,000           | 11,840              | 22,000         | (3,000)        |
| <b>REVENUE Total</b> |                             | <b>25,000</b>       | <b>10,000</b>    | <b>11,840</b>       | <b>22,000</b>  | <b>(3,000)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance         |
|----------------------|---|---------------------|-------------------|---------------------|-------------------|------------------|
| <b>EXPENSE</b>       |   |                     |                   |                     |                   |                  |
|                      | AA - SALARIES, WAGES & FEES                 | 2,549,930           | 1,378,526         | 1,231,525           | 2,389,051         | 160,879          |
|                      | BB - EQUIPMENT                              | 5,712               | 621               | -                   | 5,212             | 500              |
|                      | DD - GENERAL EXPENSES                       | 65,763              | 29,375            | 17,545              | 60,011            | 5,752            |
|                      | DE - CONTRACTUAL SERVICES                   | 14,166,553          | 12,783,015        | 11,314,928          | 14,635,303        | (468,750)        |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 1,409,672           | 352,418           | 94,522              | 1,409,672         | -                |
| <b>EXPENSE Total</b> |   | <b>18,197,630</b>   | <b>14,543,955</b> | <b>12,658,519</b>   | <b>18,499,249</b> | <b>(301,619)</b> |
| <b>REVENUE</b>       |   |                     |                   |                     |                   |                  |
|                      | AA - FUND BALANCE                           | 200,000             | -                 | -                   | 200,000           | -                |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                 | 235,819             | -                 | -                |
|                      | BH - DEPT REVENUES                          | 15,456              | 9,674             | 10,570              | 15,456            | -                |
|                      | BJ - INTERDEPT REVENUES                     | 390,000             | 97,500            | 119,931             | 390,000           | -                |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE  | 115,971             | -                 | -                   | 115,971           | -                |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 5,044,196           | 2,257,358         | (5,955)             | 5,044,196         | -                |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 5,777,608           | 1,248,275         | 33,675              | 6,246,358         | 468,750          |
| <b>REVENUE Total</b> |   | <b>11,543,231</b>   | <b>3,612,807</b>  | <b>394,040</b>      | <b>12,011,981</b> | <b>468,750</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

| E/R                  | OBJECT AND NAME                             | 2007 Adopted Budget | 2nd Quarter Plan   | Current Obligations | Projections        | Variance           |
|----------------------|---|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>EXPENSE</b>       |   |                     |                    |                     |                    |                    |
|                      | AA - SALARIES, WAGES & FEES                 | 53,750,837          | 28,079,866         | 26,719,393          | 52,392,754         | 1,358,083          |
|                      | BB - EQUIPMENT                              | 135,531             | 30,248             | 11,285              | 123,676            | 11,855             |
|                      | DD - GENERAL EXPENSES                       | 1,253,024           | 617,521            | 734,453             | 1,068,420          | 184,604            |
|                      | DE - CONTRACTUAL SERVICES                   | 15,553,694          | 8,146,368          | 10,459,298          | 15,553,694         | -                  |
|                      | DF - UTILITY COSTS                          | 400                 | -                  | -                   | 400                | -                  |
|                      | HF - INTER-DEPARTMENTAL CHARGES             | 17,789,006          | 4,447,252          | 3,180,667           | 17,814,006         | (25,000)           |
|                      | SS - RECIPIENT GRANTS                       | 53,676,000          | 28,521,122         | 24,600,120          | 51,676,000         | 2,000,000          |
|                      | TT - PURCHASED SERVICES                     | 47,865,713          | 37,187,254         | 32,391,848          | 43,672,461         | 4,193,252          |
|                      | WW - EMERGENCY VENDOR PAYMENTS              | 53,881,103          | 40,749,022         | 40,585,273          | 53,881,103         | -                  |
|                      | XX - MEDICAID                               | 218,024,984         | 116,539,141        | 124,050,808         | 218,024,984        | -                  |
|                      | XY - MEDICAID - IGT                         | -                   | -                  | 215,447             | -                  | -                  |
| <b>EXPENSE Total</b> |   | <b>461,930,292</b>  | <b>264,317,794</b> | <b>262,948,591</b>  | <b>454,207,498</b> | <b>7,722,794</b>   |
| <b>REVENUE</b>       |   |                     |                    |                     |                    |                    |
|                      | AA - FUND BALANCE                           | 400,000             | -                  | -                   | 400,000            | -                  |
|                      | BF - RENTS & RECOVERIES                     | -                   | -                  | 756,300             | -                  | -                  |
|                      | BH - DEPT REVENUES                          | 10,549,000          | 4,557,211          | 4,599,268           | 10,549,000         | -                  |
|                      | FA - FEDERAL AID - REIMBURSEMENT OF EXPENSE | 94,359,361          | 46,360,246         | 7,224,170           | 92,683,694         | (1,675,667)        |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES  | 70,532,586          | 38,247,028         | 24,001,994          | 67,870,596         | (2,661,990)        |
| <b>REVENUE Total</b> |   | <b>175,840,947</b>  | <b>89,164,485</b>  | <b>36,581,733</b>   | <b>171,503,289</b> | <b>(4,337,658)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

| E/R                  | OBJECT AND NAME                    | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance            |
|----------------------|------------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| <b>EXPENSE</b>       |                                    |                     |                   |                     |                   |                     |
|                      | AA - SALARIES, WAGES & FEES        | 2,674,614           | 1,337,307         | 1,359,873           | 2,574,118         | 100,496             |
|                      | BB - EQUIPMENT                     | 9,615               | -                 | 2,933               | 8,774             | 841                 |
|                      | DD - GENERAL EXPENSES              | 287,734             | 256,083           | 279,063             | 322,734           | (35,000)            |
|                      | DE - CONTRACTUAL SERVICES          | 586,560             | 105,580           | (10,631)            | 91,560            | 495,000             |
|                      | OO - OTHER                         | 25,000,000          | 12,500,000        | 9,064,995           | 50,000,000        | (25,000,000)        |
| <b>EXPENSE Total</b> |                                    | <b>28,558,523</b>   | <b>14,198,970</b> | <b>10,696,232</b>   | <b>52,997,186</b> | <b>(24,438,663)</b> |
| <b>REVENUE</b>       |                                    |                     |                   |                     |                   |                     |
|                      | AA - FUND BALANCE                  | -                   | -                 | -                   | 25,000,000        | 25,000,000          |
|                      | BA - INT PENALTY ON TAX            | 24,650,000          | 12,325,000        | 11,999,990          | 24,650,000        | -                   |
|                      | BD - FINES & FORFEITS              | 10,000              | 10,000            | 4,201               | 10,000            | -                   |
|                      | BE - INVEST INCOME                 | 19,600,000          | 8,820,000         | 8,307,729           | 20,100,000        | 500,000             |
|                      | BF - RENTS & RECOVERIES            | -                   | -                 | 1,444,263           | 1,800,000         | 1,800,000           |
|                      | BH - DEPT REVENUES                 | 420,000             | 189,000           | 374,227             | 420,000           | -                   |
|                      | TX - SPECIAL TAXES - SPECIAL TAXES | 3,096,250           | 1,393,313         | 1,432,530           | 3,606,250         | 510,000             |
| <b>REVENUE Total</b> |                                    | <b>47,776,250</b>   | <b>22,737,313</b> | <b>23,562,940</b>   | <b>75,586,250</b> | <b>27,810,000</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## TS - TRAFFIC SAFETY BOARD

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance       |
|----------------------|-----------------------------|---------------------|------------------|---------------------|----------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                  |                     |                |                |
|                      | AA - SALARIES, WAGES & FEES | 191,847             | 103,770          | 107,230             | 197,718        | (5,871)        |
|                      | DD - GENERAL EXPENSES       | 526                 | 109              | 75                  | 480            | 46             |
| <b>EXPENSE Total</b> |                             | <b>192,373</b>      | <b>103,879</b>   | <b>107,305</b>      | <b>198,198</b> | <b>(5,825)</b> |
| <b>REVENUE</b>       |                             |                     |                  |                     |                |                |
|                      | BH - DEPT REVENUES          | 175,000             | 51,742           | 54,720              | 175,000        | -              |
| <b>REVENUE Total</b> |                             | <b>175,000</b>      | <b>51,742</b>    | <b>54,720</b>       | <b>175,000</b> | <b>-</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

| E/R                  | OBJECT AND NAME             | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections       | Variance       |
|----------------------|-----------------------------|---------------------|-------------------|---------------------|-------------------|----------------|
| <b>EXPENSE</b>       |                             |                     |                   |                     |                   |                |
|                      | AA - SALARIES, WAGES & FEES | 2,829,914           | 1,328,509         | 1,334,431           | 2,745,824         | 84,090         |
|                      | BB - EQUIPMENT              | 23,800              | 2,145             | 14,510              | 23,800            | -              |
|                      | DD - GENERAL EXPENSES       | 275,545             | 137,773           | 128,260             | 241,443           | 34,102         |
|                      | DE - CONTRACTUAL SERVICES   | 851,905             | 340,762           | 598,000             | 851,905           | -              |
| <b>EXPENSE Total</b> |                             | <b>3,981,164</b>    | <b>1,809,189</b>  | <b>2,075,201</b>    | <b>3,862,972</b>  | <b>118,192</b> |
| <b>REVENUE</b>       |                             |                     |                   |                     |                   |                |
|                      | BD - FINES & FORFEITS       | 20,700,000          | 10,390,000        | 7,786,155           | 20,700,000        | -              |
|                      | BF - RENTS & RECOVERIES     | -                   | -                 | 65,631              | -                 | -              |
|                      | BI - CAP BACKCHARGES        | 52,895              | -                 | -                   | 94,638            | 41,743         |
| <b>REVENUE Total</b> |                             | <b>20,752,895</b>   | <b>10,390,000</b> | <b>7,851,786</b>    | <b>20,794,638</b> | <b>41,743</b>  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections    | Variance     |
|----------------------|--|---------------------|------------------|---------------------|----------------|--------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                |              |
|                      | AA - SALARIES, WAGES & FEES                | 644,137             | 337,594          | 321,372             | 635,569        | 8,568        |
|                      | DD - GENERAL EXPENSES                      | 14,421              | 5,432            | 12,618              | 14,421         | -            |
|                      | DE - CONTRACTUAL SERVICES                  | 700                 | -                | 700                 | 700            | -            |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 242,006             | 60,502           | -                   | 242,006        | -            |
| <b>EXPENSE Total</b> |  | <b>901,264</b>      | <b>403,528</b>   | <b>334,690</b>      | <b>892,696</b> | <b>8,568</b> |
| <b>REVENUE</b>       |  |                     |                  |                     |                |              |
|                      | BJ - INTERDEPT REVENUES                    | 826,990             | 206,748          | -                   | 826,990        | -            |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 35,000              | -                | -                   | 35,000         | -            |
| <b>REVENUE Total</b> |  | <b>861,990</b>      | <b>206,748</b>   | <b>-</b>            | <b>861,990</b> | <b>-</b>     |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan | Current Obligations | Projections       | Variance      |
|----------------------|--|---------------------|------------------|---------------------|-------------------|---------------|
| <b>EXPENSE</b>       |  |                     |                  |                     |                   |               |
|                      | AA - SALARIES, WAGES & FEES                | 610,757             | 347,090          | 227,737             | 531,110           | 79,647        |
|                      | DD - GENERAL EXPENSES                      | 11,693              | 11,693           | 2,484               | 10,670            | 1,023         |
|                      | DE - CONTRACTUAL SERVICES                  | 9,138,196           | 8,161,740        | 7,826,196           | 9,138,196         | -             |
|                      | HF - INTER-DEPARTMENTAL CHARGES            | 741,928             | 185,482          | 81,896              | 741,928           | -             |
| <b>EXPENSE Total</b> |  | <b>10,502,574</b>   | <b>8,706,005</b> | <b>8,138,314</b>    | <b>10,421,904</b> | <b>80,670</b> |
| <b>REVENUE</b>       |  |                     |                  |                     |                   |               |
|                      | AA - FUND BALANCE                          | 400,000             | -                | -                   | 400,000           | -             |
|                      | BF - RENTS & RECOVERIES                    | -                   | -                | 206,413             | -                 | -             |
|                      | BJ - INTERDEPT REVENUES                    | 401,000             | 100,250          | -                   | 401,000           | -             |
|                      | SA - STATE AID - REIMBURSEMENT OF EXPENSES | 1,553,753           | -                | -                   | 1,553,753         | -             |
| <b>REVENUE Total</b> |  | <b>2,354,753</b>    | <b>100,250</b>   | <b>206,413</b>      | <b>2,354,753</b>  | <b>-</b>      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## SEWER & STORM WATER RESOURCE DISTRICT

| E/R                  | OBJECT AND NAME                            | 2007 Adopted Budget | 2nd Quarter Plan  | Current Obligations | Projections        | Variance         |
|----------------------|--|---------------------|-------------------|---------------------|--------------------|------------------|
| <b>EXPENSE</b>       |  |                     |                   |                     |                    |                  |
|                      | AA - SALARIES, WAGES & FEES                | 23,823,370          | 12,650,209        | 10,539,675          | 19,711,854         | 4,111,516        |
|                      | AB - FRINGE BENEFITS                       | 10,660,108          | 6,068,560         | 5,808,065           | 9,368,238          | 1,291,870        |
|                      | BB - EQUIPMENT                             | 728,350             | 232,344           | 61,815              | 728,350            | -                |
|                      | DD - GENERAL EXPENSES                      | 11,052,184          | 5,990,284         | 5,104,185           | 11,052,184         | -                |
|                      | DE - CONTRACTUAL SERVICES                  | 23,712,025          | 9,129,129         | 10,722,412          | 23,712,025         | -                |
|                      | DF - UTILITY COSTS                         | 12,000,000          | 6,000,000         | 2,046,970           | 12,000,000         | -                |
|                      | FF - INTEREST                              | 13,335,240          | 7,082,463         | -                   | 13,335,240         | -                |
|                      | GG - PRINCIPAL                             | 30,217,301          | 17,429,019        | -                   | 30,217,301         | -                |
|                      | HH - INTERFD CHGS - INTERFUND CHARGES      | 27,371,004          | 3,146,319         | -                   | 27,371,004         | -                |
|                      | OO - OTHER                                 | 19,568,349          | -                 | (144,640)           | 19,568,349         | -                |
| <b>EXPENSE Total</b> |  | <b>172,467,931</b>  | <b>67,728,327</b> | <b>34,138,481</b>   | <b>167,064,545</b> | <b>5,403,386</b> |
| <b>REVENUE</b>       |  |                     |                   |                     |                    |                  |
|                      | AA - FUND BALANCE                          | 31,946,314          | -                 | -                   | 31,946,314         | -                |
|                      | BC - PERMITS & LICENSES                    | 265,000             | 132,500           | -                   | 265,000            | -                |
|                      | BE - INVEST INCOME                         | 1,769,735           | 788,986           | -                   | 1,769,735          | -                |
|                      | BF - RENTS & RECOVERIES                    | 288,164             | 100,000           | 602,725             | 288,164            | -                |
|                      | BG - REVENUE OFFSET TO EXPENSE             | 162,025             | 81,012            | -                   | 160,768            | (1,257)          |
|                      | BH - DEPT REVENUES                         | 1,656,244           | 1,118,498         | 781,002             | 1,656,244          | -                |
|                      | BI - CAP BACKCHARGES                       | 463,077             | -                 | 31,108              | 463,077            | -                |
|                      | BW - INTERFD CHGS - INTERFUND CHARGES REVE | 135,917,372         | 67,958,686        | 72,193              | 135,917,372        | -                |
|                      | IF - INTERFD TSFS - INTERFUND TRANSFERS    | -                   | -                 | 30,000,000          | -                  | -                |
| <b>REVENUE Total</b> |  | <b>172,467,931</b>  | <b>70,179,682</b> | <b>31,487,028</b>   | <b>172,466,674</b> | <b>(1,257)</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

| Fund             | Department | Object | Variance Explanation   | Adopted Budget | Projection  | Variance     |
|------------------|------------|--------|--|----------------|-------------|--------------|
| DSV              | DS         | FF     | Interest expense on BAN is greater than projected.   | 25,816,905     | 26,237,059  | (440,154)    |
| DSV              | DS         | GG     | The projected surplus is due to a change in timing of new debt issuance for backlogged capital projects.   | 99,103,014     | 96,190,000  | 2,913,014    |
| DSV              | DS         | BV     | A reallocation of NIFA debt was completed after the budget was adopted, which resulted in a reduced debt charged back to the Sewer and Storm Water Resource District.  | 257,856,914    | 258,042,944 | 186,030      |
| DSV              | DS         | BW     | A reallocation of NIFA debt was completed after the budget was adopted, which resulted in a reduced debt charged back to the Sewer and Storm Water Resource District.  | 25,220,894     | 22,562,004  | (2,658,890)  |
| <b>DSV Total</b> |            |        |  |                |             |              |
| FCF              | FC         | AB     | The projected deficit is due to an increase in pension costs of \$136,000 and an increase in medical insurance of \$39,000.  | 3,350,838      | 3,524,556   | (173,718)    |
| FCF              | FC         | BB     | An administrative purchasing limit has been imposed for all but essential purchases.   | 129,671        | 74,671      | 55,000       |
| FCF              | FC         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 362,520        | 237,520     | 125,000      |
| FCF              | FC         | BW     | The surplus is due to an increase in the use of the pension reserve.   | -              | 146,208     | 146,208      |
| <b>FCF Total</b> |            |        |  |                |             |              |
| PDD              | PD         | AA     | A salary deficit is expected due to wage progression of new recruits, \$9.6 million less savings in the PBA arbitration and \$1.5 million in additional termination pay offset by \$1 million savings in overtime.   | 205,902,271    | 220,276,855 | (14,374,584) |
| PDD              | PD         | AB     | A projected surplus is due to a decrease in the contingency of \$1.3 million, a decrease in medical insurance of \$1.2 million offset by an increase in pension costs of \$502,000 and an increase in Social Security of \$297,000.  | 106,585,232    | 104,908,360 | 1,676,872    |
| PDD              | PD         | BB     | An administrative purchasing limit has been imposed for all but essential purchases.   | 935,622        | 852,782     | 82,840       |
| PDD              | PD         | OO     | A surplus is projected due to the delay of special policing initiatives.   | 1,450,000      | 450,000     | 1,000,000    |
| PDD              | PD         | BH     | A surplus is projected due to additional revenue from villages for policing services.  | 3,187,826      | 3,419,992   | (232,166)    |
| <b>PDD Total</b> |            |        |  |                |             |              |
| PDH              | PD         | AA     | A salary deficit is expected due to monies due from prior periods and for labor grievances, \$7 million in additional termination pay offset by adjustment in PBA labor savings achieved and savings expected from upcoming DAJ arbitration.   | 201,771,928    | 207,777,180 | (6,005,252)  |
| PDH              | PD         | AB     | A projected surplus is due to a decrease in the contingency of \$1 million, a decrease in pension costs of \$534,000 and a decreased cost of medical insurance of \$894,000 offset by an increase in Social Security of \$603,000.   | 99,025,452     | 97,198,220  | 1,827,232    |
| PDH              | PD         | DD     | A deficit is projected for additional advertising for new recruits, exams and uniforms for \$250K offset by \$10K of an administrative purchasing limit for all but essential purchases.   | 3,316,667      | 3,556,667   | (240,000)    |
| PDH              | PD         | DE     | A surplus is projected due to the fact that funding for new recruit exams and uniforms to be spent from DD, General expenses.  | 7,362,042      | 7,112,042   | 250,000      |
| PDH              | PD         | HD     | A projected deficit is due to a reallocation of NIFA debt.   | 3,070,581      | 3,295,462   | (224,881)    |
| PDH              | PD         | OO     | A surplus is due to the delay of special policing initiatives.   | 750,000        | 250,000     | 500,000      |
| PDH              | PD         | BF     | A surplus is projected because of additional disencumbrances from prior years.   | 200,000        | 340,000     | (140,000)    |
| PDH              | PD         | BH     | A surplus is projected due to 2006 actual adjustment for ambulance billing revenue.  | 15,721,674     | 16,721,674  | (1,000,000)  |
| PDH              | PD         | BW     | A surplus is projected due to reimbursement for DWL.   | 1,296,340      | 1,385,461   | (89,121)     |
| PDH              | PD         | SA     | A surplus is due to additional State reimbursement from 2006.  | 589,000        | 867,129     | (278,129)    |
| <b>PDH Total</b> |            |        |  |                |             |              |
| GEN              | AC         | AA     | A salary surplus is expected due to three full-time vacancies.   | 388,304        | 239,962     | 148,342      |
| <b>AC Total</b>  |            |        |  |                |             |              |
| GEN              | AR         | AA     | A salary surplus is expected due to delayed hiring and recent hirings at lower than budgeted salaries.   | 3,693,610      | 3,520,463   | 173,147      |
| GEN              | AR         | DE     | A surplus is expected due to a reduction in the Temporary Staffing contract.   | 1,680,000      | 1,550,000   | 130,000      |
| <b>AR Total</b>  |            |        |  |                |             |              |
| GEN              | AS         | AA     | A salary deficit is expected due to more positions on board than funded in the Adopted Budget.   | 13,102,659     | 13,540,220  | (437,561)    |
| GEN              | AS         | DE     | A surplus is due to a reduction in Temporary Staffing contract, reduction in Tyler contract and elimination of Code Modification and Field Pictometry contracts.   | 2,405,106      | 1,598,647   | 806,459      |
| <b>AS Total</b>  |            |        |  |                |             |              |
| GEN              | AT         | AA     | A salary deficit is expected because the department has eight more positions on board than were funded in the Adopted Budget.  | 10,701,766     | 11,275,647  | (573,881)    |
| GEN              | AT         | AB     | A surplus is due to anticipated savings under the Workers' Compensation Program (as a result of savings in the case management program) and a reduction in claims frequency.   | 20,019,050     | 19,369,050  | 650,000      |
| GEN              | AT         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 724,476        | 661,105     | 63,371       |
| GEN              | AT         | DE     | The deficit represents the additional amount for Third Party Administrator for Workers' Compensation.  | 3,418,000      | 4,068,000   | (650,000)    |
| GEN              | AT         | BF     | The surplus is due to higher than anticipated subrogation recoveries.  | 2,810,000      | 3,810,000   | (1,000,000)  |
| <b>AT Total</b>  |            |        |  |                |             |              |
| GEN              | BH         | AA     | A salary surplus is expected due to four vacancies which are staggered for six months.   | 6,752,365      | 6,521,592   | 230,773      |
| GEN              | BH         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 861,585        | 786,221     | 75,364       |
| GEN              | BH         | DE     | A surplus results from delays with Federal Court Remands.  | 14,124,899     | 14,024,899  | 100,000      |
| <b>BH Total</b>  |            |        |  |                |             |              |
| GEN              | BU         | AA     | A salary deficit is expected due to the department hiring faster than planned in the budget. In addition, one employee has been transferred to the department.   | 3,014,764      | 3,468,825   | (454,061)    |
| GEN              | BU         | DE     | A deficit is expected due to an anticipated \$300,000 cost for the 2007-2008 contract year, as well as approximately \$250,000 to pay anticipated bills for the 2006-2007 contract year for Public Financial Management (PFM). In addition \$275,000 is anticipated for the Manatt contract for the health insurance reduction initiatives and \$15K for Empire Safety Council Contract for Defensive Driving Program that was budgeted in General Expense line. A board transfer has been completed to move \$15K from the General Expense line to the Contractual Services line. | 269,119        | 1,109,119   | (840,000)    |
| <b>BU Total</b>  |            |        |  |                |             |              |
| GEN              | CA         | BC     | A deficit is projected due to the delay in the State adoption of local consumer protection legislation.  | 6,742,450      | 4,742,450   | (2,000,000)  |
| <b>CA Total</b>  |            |        |  |                |             |              |
| GEN              | CC         | AA     | A salary surplus is expected due to vacancy savings.   | 113,879,445    | 113,599,619 | 279,826      |
| GEN              | CC         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 4,146,616      | 4,087,616   | 59,000       |
| GEN              | CC         | DE     | A deficit is projected due to an increase in the volume and mix of services provided by NUMC at the Nassau County Correctional Center.   | 22,436,347     | 25,112,894  | (2,676,547)  |
| GEN              | CC         | BF     | A surplus of \$819K is projected due to a recovery for the maintenance of the mental health clinic.  | 50,000         | 869,000     | (819,000)    |
| GEN              | CC         | BH     | A surplus is expected due to higher inmate telephone revenue and enforcement division fees collected.  | 2,000,000      | 2,407,842   | (407,842)    |
| GEN              | CC         | FA     | Surpluses are projected for Title IV reimbursement for services provided in prior year (\$400,000); increases in Federal inmate head count (\$99,000); and State Criminal Alien Assistance Program (SCAAP) reimbursement for the prior period (\$579,000). An additional surplus for SCAAP reimbursement of \$1,700,000 is projected for 2007.   | 9,783,750      | 12,562,581  | (2,778,831)  |
| <b>CC Total</b>  |            |        |  |                |             |              |
| GEN              | CE         | AA     | The surplus reflects seven full-time vacancies.  | 3,982,874      | 3,612,119   | 370,755      |
| <b>CE Total</b>  |            |        |  |                |             |              |
| GEN              | CL         | AA     | The surplus is a result of five vacant full-time positions.  | 5,425,383      | 5,275,383   | 150,000      |
| <b>CL Total</b>  |            |        |  |                |             |              |
| GEN              | CO         | AA     | A salary surplus is expected due to the delay in hiring 10 full-time positions.  | 7,093,092      | 6,584,667   | 508,425      |
| <b>CO Total</b>  |            |        |  |                |             |              |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



| EXPLANATION OF VARIANCES |            |        |  |                |             |              |
|--------------------------|------------|--------|--|----------------|-------------|--------------|
| Fund                     | Department | Object | Variance Explanation   | Adopted Budget | Projection  | Variance     |
| GEN                      | CS         | AA     | The surplus is the result of three full-time vacancies offset by seasonal employees needed for the administration of the police exam.  | 5,052,063      | 4,852,063   | 200,000      |
| GEN                      | CS         | DD     | The projected surplus is the result of funds being transferred to contractual services and an administrative purchasing limit for all but essential purchases.   | 334,685        | 271,646     | 63,039       |
| GEN                      | CS         | BH     | The surplus is the result of higher than anticipated police examinations.  | 1,000,800      | 1,850,000   | 849,200      |
|                          | CS Total   |        |  |                |             | 1,112,239    |
| GEN                      | DA         | AA     | A salary surplus is expected due to vacant positions and timing of new hires.  | 28,249,955     | 27,860,487  | 389,468      |
|                          | DA Total   |        |  |                |             | 389,468      |
| GEN                      | EL         | AA     | The project surplus is a result of unfilled open positions.  | 9,662,602      | 9,397,602   | 265,000      |
|                          | EL Total   |        |  |                |             | 265,000      |
| GEN                      | EM         | AA     | A salary deficit is expected due to one unfunded position and unbudgeted termination pay versus the Adopted Budget.  | 464,837        | 581,785     | (116,948)    |
|                          | EM Total   |        |  |                |             | (116,948)    |
| GEN                      | FB         | AB     | The projected surplus is due to a decrease in medical insurance of \$5.3 million, a decrease in Social Security of \$483,000 and a decrease in pension costs of \$945,000.   | 179,925,154    | 173,246,899 | 6,678,255    |
| GEN                      | FB         | BG     | The projected deficit is due to a decrease in the Medicaid Part D reimbursement.   | 3,224,152      | 3,094,156   | (129,996)    |
| GEN                      | FB         | BW     | The deficit is due to a decrease in the use of the pension reserve.  | 15,950,821     | 15,804,613  | (146,208)    |
|                          | FB Total   |        |  |                |             | 6,402,051    |
| GEN                      | HE         | AA     | A salary surplus is expected due to four vacant positions staggered for six months and 15 additional full-time vacancies offset by increased seasonal staff hired in June.   | 17,837,184     | 16,651,619  | 1,185,565    |
| GEN                      | HE         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 1,735,379      | 1,558,583   | 176,796      |
| GEN                      | HE         | HF     | A deficit is projected due to six months of additional rent expense for the occupancy of 60 Charles  | 5,583,689      | 5,688,689   | (105,000)    |
| GEN                      | HE         | PP     | The projected increase of five percent reflects an anticipated increase in caseloads, authorized services and number of Special Education Itinerant Teachers.  | 153,522,441    | 159,033,300 | (5,510,859)  |
| GEN                      | HE         | SA     | The projected increase in State Aid reflects 60 percent reimbursement for increased preschool expenses, and 36 percent reimbursement for six months of rent.   | 90,992,338     | 94,345,787  | 3,353,449    |
|                          | HE Total   |        |  |                |             | (900,049)    |
| GEN                      | IT         | AA     | A surplus is expected due to delayed hiring of five full-time staff.   | 9,192,419      | 9,081,042   | 111,377      |
| GEN                      | IT         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 1,984,548      | 1,810,956   | 173,592      |
| GEN                      | IT         | DE     | The projected surplus is due to the reduction in supplemental staffing contracts.  | 8,219,056      | 7,819,056   | 400,000      |
| GEN                      | IT         | BI     | The projected deficit is due to vacancies specifically related to capital projects and chargebacks to the appropriate capital project.   | 2,801,290      | 2,401,290   | (400,000)    |
|                          | IT Total   |        |  |                |             | 284,969      |
| GEN                      | LE         | AA     | A salary surplus is expected due to four full-time vacancies.  | 6,307,143      | 6,129,082   | 178,061      |
| GEN                      | LE         | DD     | Board Transfer is for the purchase of software system for Legislature's clerk office to digitize their records.  | 1,304,594      | 1,454,594   | (150,000)    |
| GEN                      | LE         | DE     | Board Transfer is for the purchase of software system for Legislature's clerk office to digitize their records.  | 1,456,100      | 1,306,100   | 150,000      |
|                          | LE Total   |        |  |                |             | 178,061      |
| GEN                      | LR         | AA     | A salary deficit is expected due to the transfer of a deputy county attorney from County Attorney's office.  | 467,824        | 519,934     | (52,110)     |
| GEN                      | LR         | DE     | The deficit is a result of the transfer of the arbitrator's contracts from the County Attorney's office and the cost of outside arbitrators, court reporters and outside labor firms.  | 3,000          | 1,480,755   | (1,477,755)  |
|                          | LR Total   |        |  |                |             | (1,529,865)  |
| GEN                      | ME         | AA     | A salary surplus is expected due to lower than anticipated usage of part time employees and \$20K of overtime savings and three employees being charged to Grant Fund.   | 5,264,006      | 5,104,720   | 159,286      |
|                          | ME Total   |        |  |                |             | 159,286      |
| GEN                      | MI         | AA     | A salary surplus is expected due to savings in terminal pay for Nassau Health Care Corporation.  | 4,117,016      | 2,229,447   | 1,887,569    |
| GEN                      | MI         | AB     | The projected surplus is due to a decrease in medical insurance of \$573,000 and a decrease in Social Security of \$131,000.   | 22,372,723     | 21,668,852  | 703,871      |
| GEN                      | MI         | GA     | The projected surplus is due to a decrease in sales tax growth rate.   | 62,046,922     | 61,686,299  | 360,623      |
| GEN                      | MI         | HC     | The deficit is due to the County's decision to fund Nassau Health Care Corporation's capital projects. The proceeds of the 2006 tobacco settlement will be used to fund this expense.  | 13,000,000     | 23,500,000  | (10,500,000) |
| GEN                      | MI         | OO     | The deficit is due to more time spent by 18-B lawyers on cases for Indigent Defense Services.  | 27,908,735     | 29,558,735  | (1,650,000)  |
| GEN                      | MI         | BF     | The surplus is due to the County's decision to fund Nassau Health Care Corporation's capital projects. The proceeds of the 2006 tobacco settlement will be used to fund this expense.  | 23,800,000     | 34,300,000  | 10,500,000   |
| GEN                      | MI         | BG     | The projected deficit is due to a decrease in the Medicaid Part D reimbursement.   | 4,634,708      | 4,521,860   | (112,848)    |
| GEN                      | MI         | SA     | A deficit in the amount of \$4.1 million is expected due to the reimbursement for the Fashion Institute of Technology that was not included in the New York State budget. This expense is partially offset by a surplus from an increase in Indigent Service Legal Fund reimbursement. | 6,212,022      | 2,324,194   | (3,887,828)  |
|                          | MI Total   |        |  |                |             | (2,698,613)  |
| GEN                      | PA         | AA     | A salary deficit is expected due to higher salary and termination pay.   | 430,084        | 486,333     | (56,249)     |
|                          | PA Total   |        |  |                |             | (56,249)     |
| GEN                      | PB         | AA     | A salary surplus is expected due to vacant positions.  | 19,131,223     | 18,762,438  | 368,785      |
|                          | PB Total   |        |  |                |             | 368,785      |
| GEN                      | PE         | DE     | The surplus is a result of a contract for new employee background checks that are no longer provided and the development of the employee manual. The background checks will now be provided by the Department of Civil Service.  | 118,700        | 60,000      | 58,700       |
| GEN                      | PE         | BI     | The projected deficit is the result of a delay in the start of the time and leave project.   | 216,183        | 41,283      | (174,900)    |
|                          | PE Total   |        |  |                |             | (116,200)    |
| GEN                      | PK         | AA     | The surplus is a result of eight full-time vacancies offset by seasonal hires.   | 20,832,083     | 20,632,083  | 200,000      |
| GEN                      | PK         | DD     | The surplus is the result of an administrative purchasing limit for all but essential purchases.   | 1,875,703      | 1,671,632   | 204,071      |
| GEN                      | PK         | DE     | The projected surplus is the result of unanticipated savings from composting contract.   | 5,880,500      | 5,760,500   | 120,000      |
| GEN                      | PK         | BF     | The projected surplus is the result of higher than anticipated rental income from Landmark Property  | 1,557,000      | 1,857,000   | 300,000      |
| GEN                      | PK         | BH     | The projected deficit is the result of a delay in the approval of fee increases.   | 20,615,861     | 19,865,861  | (750,000)    |
|                          | PK Total   |        |  |                |             | 74,071       |
| GEN                      | PL         | AA     | A salary surplus is expected due to the delay in hiring three full-time staff.   | 1,886,354      | 1,690,813   | 195,541      |
| GEN                      | PL         | MM     | The projected surplus is due to a lower than budgeted increase in the CPI, which is used to determine the LIRR Station Maintenance subsidy payment for 2007.   | 47,226,304     | 46,933,855  | 292,449      |
| GEN                      | PL         | BH     | The projected surplus is due to large inspection fees resulting from subdivision reviews and an increase in bus shelter advertising revenue.   | 1,295,500      | 1,741,000   | 445,500      |
|                          | PL Total   |        |  |                |             | 933,490      |
| GEN                      | PR         | AA     | A surplus is expected due to one full-time vacancy and lower than budgeted termination payout.   | 1,634,329      | 1,549,399   | 84,930       |
| GEN                      | PR         | BF     | A surplus is expected due to proceeds from vehicle and other surplus property auctions.  | 52,000         | 400,000     | 348,000      |
|                          | PR Total   |        |  |                |             | 432,930      |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



| EXPLANATION OF VARIANCES |            |        |  |                |             |              |
|--------------------------|------------|--------|--|----------------|-------------|--------------|
| Fund                     | Department | Object | Variance Explanation   | Adopted Budget | Projection  | Variance     |
| GEN                      | PW         | AA     | A salary surplus is expected due to 22 vacancies.  | 36,054,577     | 35,185,647  | 868,930      |
| GEN                      | PW         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 5,083,782      | 4,844,499   | 239,283      |
| GEN                      | PW         | DF     | The surplus reflects payments now made directly to Long Island Power Authority from Nassau Community College.  | 32,981,702     | 29,781,702  | 3,200,000    |
| GEN                      | PW         | BW     | The deficit reflects payments now being made by Nassau Community College directly to the Long Island Power Authority.  | 8,083,919      | 4,883,919   | (3,200,000)  |
|                          | PW Total   |        |  |                |             | 1,108,213    |
| GEN                      | RE         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 258,268        | 196,377     | 61,891       |
|                          | RE Total   |        |  |                |             | (732,072)    |
| GEN                      | RE         | OO     | This deficit reflects the addition of a lease for 106 Charles Lindbergh Blvd (\$282,872), an unanticipated retroactive tax payment for the Great Neck District Court of \$100,000 and occupancy costs of \$350,000 for the Health Department at 60 Charles Lindbergh Blvd.   | 13,531,928     | 14,264,000  | (732,072)    |
| GEN                      | RE         | BF     | The deficit is the result of a delay in anticipated fees from the HUB project.   | 9,760,645      | 8,499,000   | (1,261,645)  |
| GEN                      | RE         | BJ     | This surplus reflects reimbursement of Health Department occupancy costs at 60 Charles Lindbergh Blvd.   | 4,488,899      | 4,593,899   | 105,000      |
|                          | RE Total   |        |  |                |             | (1,826,826)  |
| GEN                      | RM         | AA     | The surplus is a result of five full-time and two part-time vacancies.   | 754,076        | 505,598     | 248,478      |
|                          | RM Total   |        |  |                |             | 248,478      |
| GEN                      | RV         | BD     | The projected surplus is from an increase in forfeited bail and fines.   | 2,595,552      | 2,800,000   | 204,448      |
| GEN                      | RV         | BO     | The projected surplus is due to the LIPA Glenwood Landing settlement of \$1.7 million.   | 5,914,000      | 7,604,800   | 1,690,800    |
| GEN                      | RV         | TA     | The projected decrease is due to a 3.5 percent growth rate instead of the budgeted 3.9 percent rate.   | 968,142,293    | 963,301,581 | (4,840,712)  |
| GEN                      | RV         | TB     | The projected decrease is due to a 3.5 percent growth rate instead of the budgeted 3.9 percent rate.   | 62,771,629     | 62,463,487  | (308,142)    |
| GEN                      | RV         | TL     | The projected positive variance is from restored taxes.  | 123,962,486    | 127,366,722 | 3,404,236    |
|                          | RV Total   |        |  |                |             | 150,630      |
| GEN                      | SA         | AA     | A salary surplus is expected due to the delay in hiring of one full-time position and one new vacancy.   | 437,780        | 384,078     | 53,702       |
|                          | SA Total   |        |  |                |             | 53,702       |
| GEN                      | SC         | AA     | A salary surplus is expected due to five currently vacant positions, at least two of which are to be filled by mid-year.   | 2,549,930      | 2,389,051   | 160,879      |
| GEN                      | SC         | DE     | The projected deficit represents 75 percent of full year expenses for additional cost of living adjustment (COLA) increases related to various programs plus increased Supplemental Nutrition Assistance Program (SNAP) funding and Expanded In-Home Services for the Elderly Program (EISEP). The increased expenses are offset by an equal amount of State Aid as noted below. | 14,166,553     | 14,635,303  | (468,750)    |
| GEN                      | SC         | SA     | The projected surplus represents 75 percent of full year revenue for additional COLA increases related to various programs plus increased SNAP funding and EISEP COLA noted above.   | 5,777,608      | 6,246,358   | 468,750      |
|                          | SC Total   |        |  |                |             | 160,879      |
| GEN                      | SS         | AA     | A salary surplus is expected due to 38 full-time and 11 part-time vacant positions, partially offset by step increases and promotions during May.  | 53,750,837     | 52,392,754  | 1,358,083    |
| GEN                      | SS         | DD     | An administrative purchasing limit has been imposed for all but essential purchases.   | 1,253,024      | 1,066,420   | 186,604      |
| GEN                      | SS         | SS     | A surplus is projected due to decreased Temporary Assistance to Needy Families (TANF) caseloads.   | 53,676,000     | 51,676,000  | 2,000,000    |
| GEN                      | SS         | TT     | State mandated rates for day care expenses were anticipated to increase in 2006 and 2007. A provision was made in the 2007 Adopted Budget, however, these rates have remained constant, resulting in a surplus.  | 47,865,713     | 43,672,461  | 4,193,252    |
| GEN                      | SS         | FA     | A projected deficit is expected due to the impact of decreased TANF caseloads and headcount, and higher than expected Flexible Fund allocation in 2007-08.   | 94,359,361     | 92,683,694  | (1,675,667)  |
| GEN                      | SS         | SA     | A projected deficit is expected due to the impact of decreased TANF caseloads and decreased headcount.   | 70,532,586     | 67,870,596  | (2,661,990)  |
|                          | SS Total   |        |  |                |             | 3,398,281    |
| GEN                      | TR         | AA     | A salary surplus is expected due to the delay in hiring one full-time position and the retirement of another.  | 2,674,614      | 2,574,118   | 100,496      |
| GEN                      | TR         | DE     | The projected surplus is due to two contracts for tax lien remarketing not being renewed, bank fees being waived and a budget transfer from contractual services to general expenses.  | 586,560        | 91,560      | 495,000      |
| GEN                      | TR         | OO     | The projected deficit is due to the planned payment of Tax Certiorari claims on a pay-go basis from 2007 operating funds. This additional expense is offset by an equal transfer of undesignated fund balance.   | 25,000,000     | 50,000,000  | (25,000,000) |
| GEN                      | TR         | AA     | The projected surplus is due to the transfer of undesignated fund balance generated in 2006 for the planned payment of Tax Certiorari claims from operating funds.   | -              | 25,000,000  | 25,000,000   |
| GEN                      | TR         | BE     | The projected surplus is due to a better return on short-term investments.   | 19,600,000     | 20,100,000  | 500,000      |
| GEN                      | TR         | BF     | The projected surplus is due to the recovery of purged bail from prior years and stale checks.   | -              | 1,800,000   | 1,800,000    |
| GEN                      | TR         | TX     | The projected surplus is due to additional entertainment and hotel/motel taxes collected.  | 3,096,250      | 3,606,250   | 510,000      |
|                          | TR Total   |        |  |                |             | 3,405,496    |
| GEN                      | TV         | AA     | A salary surplus is expected due to vacant positions.  | 2,829,914      | 2,745,824   | 84,090       |
|                          | TV Total   |        |  |                |             | 84,090       |
| GEN                      | YB         | AA     | A salary surplus is expected due to five vacant positions.   | 610,757        | 531,110     | 79,647       |
|                          | YB Total   |        |  |                |             | 79,647       |
|                          | GEN Total  |        |  |                |             | 13,164,102   |
| SSW                      | SSW        | AA     | A salary surplus is expected because the department has 89 vacancies.  | 23,823,370     | 19,711,854  | 4,111,516    |
| SSW                      | SSW        | AB     | The projected surplus is due to a decrease in medical insurance costs of \$1.6 million and a decrease in Social Security of \$315,000 offset by an increase in pension costs of \$581,000.   | 10,660,108     | 9,368,238   | 1,291,870    |
|                          | SSW Total  |        |  |                |             | 5,403,386    |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME    AATAK - TERMINAL LEAVE

| FUND               | DEPT AND NAME                               | 2007 Adopted Budget | Current Obligations | Projections       | Variance           |
|--------------------|---|---------------------|---------------------|-------------------|--------------------|
| <b>FCF</b>         |   |                     |                     |                   |                    |
|                    | FC - FIRE COMMISSION                        | 111,818             | 61,711              | 61,711            | 50,107             |
| <b>FCF Total</b>   |   | <b>111,818</b>      | <b>61,711</b>       | <b>61,711</b>     | <b>50,107</b>      |
| <b>GEN</b>         |   |                     |                     |                   |                    |
|                    | AC - DEPARTMENT OF INVESTIGATIONS           | -                   | 6,605               | 6,605             | (6,605)            |
|                    | AR - ASSESSMENT REVIEW COMMISSION           | 3,000               | 2,677               | 2,677             | 323                |
|                    | AS - ASSESSMENT DEPARTMENT                  | 60,115              | 38,084              | 38,084            | 22,031             |
|                    | AT - COUNTY ATTORNEY                        | 91,117              | 86,403              | 86,403            | 4,714              |
|                    | BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS | 99,953              | 75,220              | 75,220            | 24,733             |
|                    | BU - OFFICE OF MANAGEMENT AND BUDGET        | 26,137              | 36,362              | 36,362            | (10,225)           |
|                    | CA - OFFICE OF CONSUMER AFFAIRS             | 10,000              | 7,754               | 7,754             | 2,246              |
|                    | CC - NC SHERIFF/CORRECTIONAL CENTER         | 1,035,636           | 1,096,005           | 1,096,005         | (60,369)           |
|                    | CE - COUNTY EXECUTIVE                       | -                   | 84,983              | 84,983            | (84,983)           |
|                    | CF - OFFICE OF CONSTITUENT AFFAIRS          | 17,869              | 14,038              | 14,038            | 3,831              |
|                    | CL - COUNTY CLERK                           | 60,000              | 17,871              | 17,871            | 42,129             |
|                    | CO - COUNTY COMPTROLLER                     | 66,540              | 62,059              | 62,059            | 4,481              |
|                    | CS - CIVIL SERVICE                          | 95,487              | 56,310              | 56,310            | 39,177             |
|                    | DA - DISTRICT ATTORNEY                      | 900,000             | 1,167,153           | 1,217,153         | (317,153)          |
|                    | EL - BOARD OF ELECTIONS                     | 238,633             | 109,050             | 109,050           | 129,583            |
|                    | EM - EMERGENCY MANAGEMENT                   | -                   | 31,338              | 31,338            | (31,338)           |
|                    | HE - HEALTH DEPARTMENT                      | 170,000             | 282,091             | 282,091           | (112,091)          |
|                    | HI - HOUSING & INTERGOVERNMENTAL AFFAIRS    | 6,618               | 6,147               | 6,147             | 471                |
|                    | IT - INFORMATION TECHNOLOGY                 | 83,617              | 99,391              | 99,391            | (15,774)           |
|                    | LE - COUNTY LEGISLATURE                     | 59,000              | 74,122              | 74,122            | (15,122)           |
|                    | LR - OFFICE OF LABOR RELATIONS              | 16,000              | 15,875              | 15,875            | 125                |
|                    | ME - MEDICAL EXAMINER                       | 23,079              | 39,421              | 39,421            | (16,342)           |
|                    | MI - MISCELLANEOUS                          | 4,117,016           | -                   | 2,400,000         | 1,717,016          |
|                    | PA - PUBLIC ADMINISTRATOR                   | -                   | 20,012              | 20,012            | (20,012)           |
|                    | PB - PROBATION                              | 326,107             | 406,438             | 406,438           | (80,331)           |
|                    | PE - DEPARTMENT OF HUMAN RESOURCES          | 4,000               | 3,245               | 3,245             | 755                |
|                    | PK - PARKS, RECREATION AND MUSEUMS          | 325,980             | 270,927             | 270,927           | 55,053             |
|                    | PL - PLANNING                               | 18,493              | 16,131              | 16,131            | 2,362              |
|                    | PR - PURCHASING DEPARTMENT                  | 75,260              | 44,841              | 44,841            | 30,419             |
|                    | PW - PUBLIC WORKS DEPARTMENT                | 358,349             | 367,366             | 367,366           | (9,017)            |
|                    | RE - OFFICE OF REAL ESTATE SERVICES         | 60,000              | 32,433              | 32,433            | 27,567             |
|                    | RM - RECORDS MANAGEMENT                     | 15,000              | 1,650               | 15,000            | -                  |
|                    | SA - COORD AGENCY FOR SPANISH AMERICANS     | -                   | 3,705               | 3,705             | (3,705)            |
|                    | SC - SENIOR CITIZENS AFFAIRS                | 31,308              | 20,336              | 20,336            | 10,972             |
|                    | SS - SOCIAL SERVICES                        | 223,907             | 459,406             | 459,406           | (235,499)          |
|                    | TR - COUNTY TREASURER                       | 6,698               | 8,535               | 8,535             | (1,837)            |
|                    | TS - TRAFFIC SAFETY BOARD                   | 1,365               | 7,235               | 7,235             | (5,870)            |
|                    | TV - TRAFFIC & PARKING VIOLATIONS AGENCY    | 35,000              | 35,945              | 35,945            | (945)              |
|                    | VS - VETERANS SERVICES AGENCY               | 4,254               | 4,165               | 4,165             | 89                 |
|                    | YB - NASSAU COUNTY YOUTH BOARD              | 17,575              | 23,506              | 23,506            | (5,931)            |
| <b>GEN Total</b>   |   | <b>8,683,113</b>    | <b>5,134,836</b>    | <b>7,598,185</b>  | <b>1,084,928</b>   |
| <b>PDD</b>         |   |                     |                     |                   |                    |
|                    | PD - POLICE DISTRICT                        | 9,500,000           | 5,450,934           | 10,932,040        | (1,432,040)        |
| <b>PDD Total</b>   |   | <b>9,500,000</b>    | <b>5,450,934</b>    | <b>10,932,040</b> | <b>(1,432,040)</b> |
| <b>PDH</b>         |   |                     |                     |                   |                    |
|                    | PD - POLICE HEADQUARTERS                    | 10,063,250          | 7,363,989           | 17,018,436        | (6,955,186)        |
| <b>PDH Total</b>   |   | <b>10,063,250</b>   | <b>7,363,989</b>    | <b>17,018,436</b> | <b>(6,955,186)</b> |
| <b>Grand Total</b> |   | <b>28,358,181</b>   | <b>18,011,470</b>   | <b>35,610,372</b> | <b>(7,252,191)</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

| SUBOBJ AND NAME    |   |                     |                     |                   |                  |
|--------------------|---|---------------------|---------------------|-------------------|------------------|
| AAZY8 - OVERTIME   |   |                     |                     |                   |                  |
| FUND               | DEPT AND NAME                               | 2007 Adopted Budget | Current Obligations | Projections       | Variance         |
| <b>FCF</b>         |   |                     |                     |                   |                  |
|                    | FC - FIRE COMMISSION                        | 897,000             | 624,052             | 1,197,000         | (300,000)        |
| <b>FCF Total</b>   |   | <b>897,000</b>      | <b>624,052</b>      | <b>1,197,000</b>  | <b>(300,000)</b> |
| <b>GEN</b>         |   |                     |                     |                   |                  |
|                    | AR - ASSESSMENT REVIEW COMMISSION           | 285,000             | 146,688             | 285,000           | -                |
|                    | AS - ASSESSMENT DEPARTMENT                  | 230,000             | 162,233             | 230,000           | -                |
|                    | BH - DEPT OF MH, CHEM DEPEND & DISABLE SVCS | 500                 | 3,646               | 6,500             | (6,000)          |
|                    | CA - OFFICE OF CONSUMER AFFAIRS             | 70,000              | 51,323              | 70,000            | -                |
|                    | CC - NC SHERIFF/CORRECTIONAL CENTER         | 20,650,001          | 9,838,593           | 20,650,001        | -                |
|                    | CF - OFFICE OF CONSTITUENT AFFAIRS          | 25,000              | 16,076              | 25,000            | -                |
|                    | CL - COUNTY CLERK                           | 125,000             | 25,186              | 125,000           | -                |
|                    | CO - COUNTY COMPTROLLER                     | 50,000              | -                   | 50,000            | -                |
|                    | CS - CIVIL SERVICE                          | 32,000              | 21,023              | 32,000            | -                |
|                    | DA - DISTRICT ATTORNEY                      | 150,000             | 202,761             | 317,761           | (167,761)        |
|                    | EL - BOARD OF ELECTIONS                     | 90,000              | 294                 | 90,000            | -                |
|                    | HE - HEALTH DEPARTMENT                      | 195,000             | 66,893              | 195,000           | -                |
|                    | IT - INFORMATION TECHNOLOGY                 | 41,000              | 14,538              | 41,000            | -                |
|                    | ME - MEDICAL EXAMINER                       | 50,000              | 10,308              | 30,000            | 20,000           |
|                    | PA - PUBLIC ADMINISTRATOR                   | 9,000               | 1,118               | 9,000             | -                |
|                    | PB - PROBATION                              | 525,001             | 445,972             | 891,944           | (366,943)        |
|                    | PE - DEPARTMENT OF HUMAN RESOURCES          | 3,000               | -                   | 3,000             | -                |
|                    | PK - PARKS, RECREATION AND MUSEUMS          | 354,000             | 132,494             | 354,000           | -                |
|                    | PL - PLANNING                               | 56,100              | 14,301              | 56,100            | -                |
|                    | PR - PURCHASING DEPARTMENT                  | 3,000               | 341                 | 3,000             | -                |
|                    | PW - PUBLIC WORKS DEPARTMENT                | 1,526,000           | 689,435             | 1,526,000         | -                |
|                    | RE - OFFICE OF REAL ESTATE SERVICES         | -                   | 14,231              | 14,231            | (14,231)         |
|                    | SC - SENIOR CITIZENS AFFAIRS                | 400                 | 495                 | 495               | (95)             |
|                    | SS - SOCIAL SERVICES                        | 1,446,970           | 988,771             | 988,771           | 458,199          |
|                    | TR - COUNTY TREASURER                       | 30,000              | 5,431               | 30,000            | -                |
|                    | TV - TRAFFIC & PARKING VIOLATIONS AGENCY    | 250,000             | 125,311             | 250,000           | -                |
|                    | YB - NASSAU COUNTY YOUTH BOARD              | -                   | 3,141               | 3,141             | (3,141)          |
| <b>GEN Total</b>   |   | <b>26,196,972</b>   | <b>12,980,602</b>   | <b>26,276,944</b> | <b>(79,972)</b>  |
| <b>PDD</b>         |   |                     |                     |                   |                  |
|                    | PD - POLICE DISTRICT                        | 22,500,000          | 6,248,114           | 21,500,000        | 1,000,000        |
| <b>PDD Total</b>   |   | <b>22,500,000</b>   | <b>6,248,114</b>    | <b>21,500,000</b> | <b>1,000,000</b> |
| <b>PDH</b>         |   |                     |                     |                   |                  |
|                    | PD - POLICE HEADQUARTERS                    | 17,700,000          | 7,104,880           | 17,700,000        | -                |
| <b>PDH Total</b>   |   | <b>17,700,000</b>   | <b>7,104,880</b>    | <b>17,700,000</b> | <b>-</b>         |
| <b>Grand Total</b> |   | <b>67,293,972</b>   | <b>26,957,649</b>   | <b>66,673,944</b> | <b>620,028</b>   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME | AB08F - NYS POLICE RETIREMENT

| FUND               | DEPT AND NAME       | 2007 Adopted Budget | Current Obligations | Projections       | Variance         |
|--------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| PDD                |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 33,541,963          | 34,093,396          | 34,093,396        | (551,433)        |
| <b>PDD Total</b>   |                     | <b>33,541,963</b>   | <b>34,093,396</b>   | <b>34,093,396</b> | <b>(551,433)</b> |
| PDH                |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 26,324,866          | 25,824,433          | 25,824,433        | 500,433          |
| <b>PDH Total</b>   |                     | <b>26,324,866</b>   | <b>25,824,433</b>   | <b>25,824,433</b> | <b>500,433</b>   |
| <b>Grand Total</b> |                     | <b>59,866,829</b>   | <b>59,917,829</b>   | <b>59,917,829</b> | <b>(51,000)</b>  |

Note: Obligations include pension expenses covered by the Retirement Contribution Reserve Fund.

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME AB11F - STATE RET SYSTEMS

| FUND               | DEPT AND NAME       | 2007 Adopted Budget | Current Obligations | Projections       | Variance         |
|--------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| <b>FCF</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 810,025             | 946,408             | 946,408           | (136,383)        |
| <b>FCF Total</b>   |                     | <b>810,025</b>      | <b>946,408</b>      | <b>946,408</b>    | <b>(136,383)</b> |
| <b>GEN</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 41,553,685          | 40,608,904          | 40,608,904        | 944,781          |
| <b>GEN Total</b>   |                     | <b>41,553,685</b>   | <b>40,608,904</b>   | <b>40,608,904</b> | <b>944,781</b>   |
| <b>PDD</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 1,482,961           | 1,433,846           | 1,433,846         | 49,115           |
| <b>PDD Total</b>   |                     | <b>1,482,961</b>    | <b>1,433,846</b>    | <b>1,433,846</b>  | <b>49,115</b>    |
| <b>PDH</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 5,416,214           | 5,382,571           | 5,382,571         | 33,643           |
| <b>PDH Total</b>   |                     | <b>5,416,214</b>    | <b>5,382,571</b>    | <b>5,382,571</b>  | <b>33,643</b>    |
| <b>Grand Total</b> |                     | <b>49,262,885</b>   | <b>48,371,729</b>   | <b>48,371,729</b> | <b>891,156</b>   |

Note: Obligations include pension expenses covered by the Retirement Contribution Reserve Fund.

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME | AB14F - HEALTH INSURANCE

| FUND               | DEPT AND NAME       | 2007 Adopted Budget | Current Obligations | Projections        | Variance         |
|--------------------|---------------------|---------------------|---------------------|--------------------|------------------|
| <b>FCF</b>         |                     |                     |                     |                    |                  |
|                    | FB - FRINGE BENEFIT | 1,284,898           | 671,893             | 1,333,741          | (48,843)         |
| <b>FCF Total</b>   |                     | <b>1,284,898</b>    | <b>671,893</b>      | <b>1,333,741</b>   | <b>(48,843)</b>  |
| <b>GEN</b>         |                     |                     |                     |                    |                  |
|                    | CT - COURTS         | 14,779              | 115,787             | 213,719            | (198,940)        |
|                    | FB - FRINGE BENEFIT | 61,586,171          | 29,391,772          | 58,656,937         | 2,929,234        |
| <b>GEN Total</b>   |                     | <b>61,600,950</b>   | <b>29,507,558</b>   | <b>58,870,656</b>  | <b>2,730,294</b> |
| <b>PDD</b>         |                     |                     |                     |                    |                  |
|                    | FB - FRINGE BENEFIT | 27,484,535          | 13,486,576          | 26,814,876         | 669,659          |
| <b>PDD Total</b>   |                     | <b>27,484,535</b>   | <b>13,486,576</b>   | <b>26,814,876</b>  | <b>669,659</b>   |
| <b>PDH</b>         |                     |                     |                     |                    |                  |
|                    | FB - FRINGE BENEFIT | 21,531,533          | 10,605,889          | 21,431,983         | 99,550           |
| <b>PDH Total</b>   |                     | <b>21,531,533</b>   | <b>10,605,889</b>   | <b>21,431,983</b>  | <b>99,550</b>    |
| <b>Grand Total</b> |                     | <b>111,901,916</b>  | <b>54,271,917</b>   | <b>108,451,256</b> | <b>3,450,660</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

SUBOBJ AND NAME | AB75F - HEALTH INSURANCE FOR RETIREES

| FUND               | DEPT AND NAME       | 2007 Adopted Budget | Current Obligations | Projections       | Variance         |
|--------------------|---------------------|---------------------|---------------------|-------------------|------------------|
| <b>FCF</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 360,152             | 175,242             | 358,871           | 1,281            |
| <b>FCF Total</b>   |                     | <b>360,152</b>      | <b>175,242</b>      | <b>358,871</b>    | <b>1,281</b>     |
| <b>GEN</b>         |                     |                     |                     |                   |                  |
|                    | CT - COURTS         | 1,670,214           | 750,222             | 1,487,452         | 182,762          |
|                    | FB - FRINGE BENEFIT | 35,135,591          | 17,097,637          | 34,131,534        | 1,004,057        |
|                    | MI - MISCELLANEOUS  | 17,570,894          | 7,164,928           | 17,589,976        | (19,082)         |
| <b>GEN Total</b>   |                     | <b>54,376,699</b>   | <b>25,012,787</b>   | <b>53,208,962</b> | <b>1,167,737</b> |
| <b>PDD</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 18,302,512          | 9,160,375           | 18,314,840        | (12,328)         |
| <b>PDD Total</b>   |                     | <b>18,302,512</b>   | <b>9,160,375</b>    | <b>18,314,840</b> | <b>(12,328)</b>  |
| <b>PDH</b>         |                     |                     |                     |                   |                  |
|                    | FB - FRINGE BENEFIT | 24,922,850          | 12,511,753          | 25,022,632        | (99,782)         |
| <b>PDH Total</b>   |                     | <b>24,922,850</b>   | <b>12,511,753</b>   | <b>25,022,632</b> | <b>(99,782)</b>  |
| <b>Grand Total</b> |                     | <b>97,962,213</b>   | <b>46,860,158</b>   | <b>96,905,305</b> | <b>1,056,908</b> |

**SMART GOVERNMENT  
INITIATIVES**



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## FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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The Fiscal 2007 Budget and Multi-Year Plan are founded on the assumption that the County will implement and continue to monitor numerous smart government initiatives. This Second Quarter Report provides an update on the status of these initiatives, sorted by vertical. A total of eleven initiatives are expected to achieve \$11.9 million in savings this year.

### **PUBLIC SAFETY**

Smart Government Initiatives managed by departments within the Public Safety Vertical are expected to generate approximately \$5 million in revenue enhancements and expense avoidance to the citizens of Nassau County in Fiscal 2007. This includes initiatives intended to manage and reduce overtime spending in the Police Department and Correctional Center, as well as a plan to maximize revenue collection and streamline operations in Traffic & Parking Violations Bureau.

### **HEALTH AND HUMAN SERVICES**

Two initiatives in the Health and Human Services Vertical are anticipated to yield \$2.5 million in 2007. The HHS Administrative Consolidation Initiative continues to strive for a combination of cost reductions and increased State Aid associated with resource sharing, infrastructure changes and greater efficiency of operations. In addition, the Persons in Need of Supervision (PINS) Initiative reflects a stepped up effort to divert PINS individuals to less costly alternatives and expects to reap savings through reduced PINS caseload expenses in the Social Services Adopted Budget.

### **PARKS, PUBLIC WORKS & PARTNERSHIPS**

The Parks, Public Works & Partnerships Vertical is presently overseeing two initiatives expected to result in just over \$2 million in savings and revenue generation in Fiscal 2007. The Advertising Initiative plans to increase revenue by \$1 million and the Parks Revenue Enhancement Plan anticipates just over \$1 million as well, after accounting for a delay in the legislation associated with this initiative.

### **MANAGEMENT, BUDGET & FINANCE**

Initiatives in this vertical are expected to lead to \$2.2 million in savings in Fiscal 2007. Efforts in Risk Management pertaining to Workers' Compensation, the maximization the Grants Funds reimbursement and the recovery of eligible capital project expenses comprise this total.

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## 2007 Smart Government Initiatives

| Vertical                          | Lead Department     | Initiative                           | FY07              | FY08              | FY09              | FY10              |
|-----------------------------------|---------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Law Enforcement & Public Safety   | County Executive    | Reduction of Police Overtime         | 2,000,000         | 2,000,000         | 2,000,000         | 2,000,000         |
|                                   | Police              | PD Emerg Ambulance OT Reduction      | 500,000           | 500,000           | 500,000           | 500,000           |
|                                   | Correctional Center | Correctional Center OT Management    | 1,000,000         | 1,000,000         | 1,000,000         | 1,000,000         |
|                                   | TPVA                | TPVA Re-engineering Operational      | 1,500,000         | 1,500,000         | 1,500,000         | 1,500,000         |
| Health & Human Services           | Vertical wide       | HHS Administrative Consolidation     | 1,546,776         | 2,346,776         | 2,746,776         | 2,746,776         |
|                                   | Social Services     | Persons in Need of Supervision(PINS) | 1,006,873         | 1,057,216         | 1,110,077         | 1,165,581         |
| Parks, Public Works, Partnerships | Parks/DPW           | Advertising Market Based Revenue     | 1,000,000         | 1,500,000         | 2,000,000         | 2,500,000         |
|                                   | Parks/Rec/Museums   | Park Revenue Enhancement Plan        | 1,044,000         | 2,088,000         | 2,088,000         | 2,088,000         |
| Management, Budget & Finance      | OMB                 | Risk Management                      | 172,800           | 522,800           | 522,800           | 522,800           |
|                                   | OMB                 | Grants Funds Reimbursement           | 800,000           | 1,300,000         | 1,300,000         | 1,300,000         |
|                                   | OMB                 | Capital Project Sponsor Expenses     | 1,298,666         | 1,008,809         | 500,000           | 500,000           |
| <b>2007 TOTAL</b>                 |                     |                                      | <b>11,869,115</b> | <b>14,823,601</b> | <b>15,267,653</b> | <b>15,823,157</b> |

**PUBLIC SAFETY**  
**INITIATIVES**

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LAW ENFORCEMENT AND PUBLIC SAFETY

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Police Overtime Management  
**Source:** 2007 Adopted Budget  
**Owner:** Chief of Department Anthony Rocco  
**Department:** Nassau County Police Department  
**Vertical:** Law Enforcement and Public Safety

| Projection      | FY07        | FY08        | FY09        | FY10        |
|-----------------|-------------|-------------|-------------|-------------|
| <b>Original</b> | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |
| <b>Revised</b>  | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 |

#### Description:

The Office of Management, Budget and Finance has been working with the Police Department to identify opportunities to reduce the expenditure of sworn and civilian overtime and subsequently monitoring the results of the departments efforts. While always mindful of the public's safety, PD is continually reviewing and modifying its operational procedures in order to exploit opportunities, leverage technology and streamline procedures in order to increase productivity. PD has been working with its public safety partners to creatively schedule the need for officers by other departments (DA & TPVA) in order to maximize and efficiently use officers' time.

In 2006 an outside consultant, Public Financial Management (PFM), was engaged to objectively review PD's operational procedures. The preliminary results of this study were presented to the department in early 2007 to further assist them in identifying potential opportunities, creating efficiencies, optimizing utilization of their existing resources and developing best practices. All components of this initiative will enable the department to benchmark themselves against other departments with demographics similar to those of Nassau County.

#### Implementation:

The PD's internal review of their procedures took effect in the 1st quarter of 2006 and continues to evolve based on both the public's needs and the departments operational practices. The consultant reviewing PD's operations has concluded the data gathering phase of the study and prepared a preliminary draft of the report. As a monitoring tool PD is utilizing a monthly overtime budget, measured in hours, which assists them in monitoring and managing their overtime usage. All the tasks and subsequent reporting tools will help to insure that the PD achieves its 2007 overtime budget of \$40.2 million.

| Milestone   | Original Date | Revised Date | Date Achieved |
|---|---------------|--------------|---------------|
| PD's conducts operational review.                         | ongoing       | ongoing      | ongoing       |
| Engage PFM for operational study.                         | Aug-06        | Aug-06       | Aug-06        |
| PFM finalize their study and present their results to PD. | Jan-07        | Jan-07       | Jan-07        |
| OMB prepare a monthly overtime budget for PD              | Jan-07        | Jan-07       | Jan-07        |
| Implement operational study recommendations.              | Dec-06        | Feb-07       | ongoing       |
| PD and OMB monitoring of overtime usage.                  | ongoing       | ongoing      | ongoing       |

#### Fiscal Impact Methodology

Both OMB and the PD department exhaustively review the primary drivers behind the hours of overtime worked. The methodology utilized to calculate the savings is based on the average hourly rate of sworn personnel and the diminished number of hours they work.

#### 2007 Budget Savings

| FY07                   | Q1        | Q2        | Q3        | Q4        | Total       |
|------------------------|-----------|-----------|-----------|-----------|-------------|
| Original Projection    | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$2,000,000 |
| Revised Projection     | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$2,000,000 |
| Actual Savings To Date | \$458,041 | \$838,510 | \$0       | \$0       | \$1,296,551 |

#### Key Performance Indicators

| FY07                             | Q1      | Q2      | Q3 | Q4 | Total   |
|----------------------------------|---------|---------|----|----|---------|
| Actual ytd 07 non grant OT hours | 118,247 | 161,272 | 0  | 0  | 279,519 |
| Actual ytd 06 non grant OT hours | 141,612 | 171,929 | 0  | 0  | 313,541 |
| Variance                         | 23,365  | 10,657  | 0  | 0  | 34,022  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LAW ENFORCEMENT AND PUBLIC SAFETY

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Emergency Ambulance Bureau Overtime Reduction Initiative  
**Source:** 2007 Adopted Budget  
**Owner:** Inspector Mary Blanthorn  
**Department:** Police Department  
**Vertical:** Law Enforcement and Public Safety

| Projection | FY07      | FY08      | FY09      | FY10      |
|------------|-----------|-----------|-----------|-----------|
| Original   | \$500,000 | \$500,000 | \$500,000 | \$500,000 |
| Revised    | \$500,000 | \$500,000 | \$500,000 | \$500,000 |

**Description:**

The Police Department's 2007 Adopted Budget funds the salary expense for an additional ten Advanced Medical Technicians (AMT's) to augment their professional EMT staff. The bureau's area of operation has not expanded therefore the additional resources will result in a reduction in the civilian overtime expense the bureau currently incurs.

**Implementation:**

The Police Department's 2007 Adopted Budget funds the salary expense for an additional ten Advanced Medical Technicians (AMT's) to augment their professional EMT staff. The bureau's area of operation has not expanded, therefore the additional resources will result in a reduction in the civilian overtime expense the bureau currently incurs. Funding to hire additional AMT's is included in the Fiscal 2007 Adopted Budget.

| Milestone  | Original Date | Revised Date | Date Achieved |
|--|---------------|--------------|---------------|
| Include funding for the additional staff in the budget submission. | Sep-06        | Sep-06       | Sep-06        |
| Create an overtime budget for the bureau                           | Jan-07        | Jan-07       | Jan-07        |
| Hire the AMT's   | Feb-07        | Feb-07       | Feb-07        |

**Fiscal Impact Methodology**

The methodology utilized to calculate the overtime savings is based on the average hourly overtime rate of CSEA personnel and the number of overtime hours the Ambulance Bureau incurs in 2007 as measured against fiscal 2006 activity.

**2007 Budget Savings**

| FY07                | Q1        | Q2        | Q3        | Q4        | Total     |
|---------------------|-----------|-----------|-----------|-----------|-----------|
| Original Projection | \$125,000 | \$125,000 | \$125,000 | \$125,000 | \$500,000 |
| Revised Projection  | \$125,000 | \$125,000 | \$125,000 | \$125,000 | \$500,000 |
| Actual Savings      | \$206,913 | \$94,020  |           |           | \$300,934 |

**Key Performance Indicators**

| FY07  | Q1    | Q2    | Q3 | Q4 | Total  |
|---|-------|-------|----|----|--------|
| FY07: number of EAB (civilian) overtime hours worked                              | 3,690 | 4,676 | 0  | 0  | 8,366  |
| FY06: number of EAB (civilian) overtime hours worked                              | 7,308 | 6,351 | 0  | 0  | 13,659 |
| Change in the number of EAB overtime hours worked (FY07 vs. FY06) - fav / (unfav) | 3,618 | 1,675 | 0  | 0  | 5,293  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LAW ENFORCEMENT AND PUBLIC SAFETY

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Correctional Center Overtime Management  
**Source:** 2007 Adopted Budget  
**Owner:** Sheriff Edward Reilly  
**Department:** Nassau County Correctional Center  
**Vertical:** Law Enforcement and Public Safety

| Projection | FY07        | FY08        | FY09        | FY10        |
|------------|-------------|-------------|-------------|-------------|
| Original   | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Revised    | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |

#### Description:

The Sheriff and his senior staff continuously perform managerial reviews of their operations to identify and optimize opportunities to reduce overtime expenses, while always being mindful of the Sheriff's paramount concern for the safety of the facilities staff, visitors and inmates. Fully leveraging technology, modifying work assignments, efficiently streamlining procedures, identifying civilianization opportunities and exploiting grant funding are factored into the continuously evolving Correctional Center's managerial plan. The result of regularly reviewing operations and those external independent factors which influence overtime, both on a proactive and reactive basis, enables the department to redeploy / reallocate resources in order to achieve their goal of reducing overtime expenditures.

#### Implementation:

The department received approval from the Administration to hire civilian staff in 2006; however due to languid Civil Service lists the candidates have only been recently hired. The department has been successful in civilianizing eight positions in the facility whose tasks are performed by ShOA personnel which have been redeployed to traditional security related positions.

| Milestone                               | Original Date | Revised Date | Date Achieved |
|---|---------------|--------------|---------------|
| Management performs operational review. | Jul-06        | Jul-06       | ongoing       |
| Hiring of civilian staff                | Oct-06        | Feb-07       | Jul-07        |

#### Fiscal Impact Methodology

On a year to date basis the actual overtime expense is approximately \$286,000 more than the corresponding period last year. This reduction is primarily attributed to a memorandum of understanding (MOU) crafted between the County and the ShOA bargaining unit in January 2006 which stipulated that the first 16 hours of overtime incurred by ShOA members would be paid in cash or contractual comp time. The MOU lapsed on January 1, 2007 resulting in the reinstatement of the first 16 hours being paid in comp time, resulting in less overtime expense being incurred.

#### 2007 Budget Savings

| FY07                | Q1        | Q2          | Q3        | Q4        | Total       |
|---------------------|-----------|-------------|-----------|-----------|-------------|
| Original Projection | \$247,500 | \$275,500   | \$256,000 | \$221,000 | \$1,000,000 |
| Revised Projection  | \$634,790 | (\$348,729) | \$300,066 | \$413,873 | \$1,000,000 |
| Actual Savings      | \$634,790 | (\$348,729) | \$0       | \$0       | \$1,000,000 |

#### Key Performance Indicators

| FY07  | Q1        | Q2        | Q3 | Q4 | Total     |
|---|-----------|-----------|----|----|-----------|
| FY07: number of overtime hours worked   | 90,322    | 109,240   |    |    | 199,562   |
| FY06: number of overtime hours worked   | 87,007    | 100,093   |    |    | 187,100   |
| Change in the number of overtime hours worked (FY07 vs. FY06) - fav / (unfav) | (3,315)   | (9,147)   |    |    | (12,462)  |
| FY07: Overtime Expense  | 2,911,412 | 6,581,781 |    |    | 9,493,193 |
| FY06: Overtime Expense  | 3,546,202 | 6,233,052 |    |    | 9,779,254 |
| YTD change in the overtime expense incurred (FY07 vs. FY06) - fav / (unfav)   | 634,790   | (348,729) | 0  | 0  | 286,061   |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## LAW ENFORCEMENT AND PUBLIC SAFETY

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** TPVA Operational Re-engineering Initiative  
**Source:** 2007 Adopted Budget  
**Owner:** Patricia Reilly  
 Nassau County District Court/Traffic and Parking Violations  
**Department:** Agency (NCDCTPVA)  
**Vertical:** Law Enforcement and Public Safety

| Projection | FY07        | FY08        | FY09        | FY10        |
|------------|-------------|-------------|-------------|-------------|
| Original   | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| Revised    | \$1,500,000 | \$1,500,000 | \$1,500,000 | \$1,500,000 |

#### Description:

In 2006 OMB performed an extensive review on the agencies operational procedures. The purpose of the study was to understand the work flow process in order to identify operational efficiencies and best practices. The study recognized the need to reorganize the department by function for which a number of newly identified functional positions are being funded in 2007. The new positions will enable the Agency to streamline operations, leverage existing resources from those within and external to the agency, and capitalize on opportunities to maximize the collection of revenue. The primary goal of this initiative is to increase the numbers of motorist suspension letters issued and target persistent violators who could be judged as being in default of paying their violations.

#### Implementation:

The Agency is also working collaboratively with the Nassau County Police Department to optimize scheduling officers' court testimony, which benefits both departments. The agency revised the timing associated with issuing default judgments on both traffic and parking tickets until the 4th qtr of the year. PD is actively seeking to hire 4 Parking Enforcement Agents which will increase the amount of tickets answerable to the Agency.

|                               | Original | Revised | Date     |
|-------------------------------|----------|---------|----------|
| Milestone                     | Date     | Date    | Achieved |
| Operational study completed   | Jun-06   | Jun-06  | Jun-06   |
| Funding for positions         | Oct-06   | Oct-06  | Oct-06   |
| Adjudicate default judgements | Nov-06   | Oct-07  |          |
| Hiring of new staff           | Jan-07   | Jan-07  | Jan-07   |

#### Fiscal Impact Methodology

The value of default judgements (moving & parking) will be tallied by the total amount of revenue collected from the number of judgements issued. Incremental revenue will also accrue to the agency from increasing the number of suspension notices issued against scofflaws. OMB is projecting the total value of these efforts to be in excess of \$4.5 million, but is conservatively estimating these initiatives to be valued at \$1.5 million in 2007.

#### 2007 Budgeted Revenue

| FY07                | Q1        | Q2        | Q3        | Q4        | Total       |
|---------------------|-----------|-----------|-----------|-----------|-------------|
| Original Projection | \$351,449 | \$401,449 | \$401,449 | \$345,652 | \$1,500,000 |
| Revised Projection  | \$76,823  | \$240,706 | \$635,391 | \$547,080 | \$1,500,000 |
| Actual Savings      | \$497,438 | \$240,706 | \$0       | \$0       | \$738,144   |

#### Key Performance Indicators

| FY07                                | Q1     | Q2     | Q3 | Q4 | Total  |
|-------------------------------------|--------|--------|----|----|--------|
| Number of Default Judgements issued | 0      | 0      | 0  | 0  | 0      |
| Number of suspensions issued        | 23,105 | 32,442 | 0  | 0  | 55,547 |

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**FISCAL 2007 SECOND QUARTER FINANCIAL REPORT**

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**HEALTH & HUMAN SERVICES**  
**INITIATIVES**

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HEALTH & HUMAN SERVICES

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** HHS Administrative Consolidation  
**Source:** September 2004 MYP  
**Owner:** Mary Curtis  
**Department:** HHS Vertical  
**Vertical:** HHS

| Projection      | FY07        | FY08        | FY09        | FY10        |
|-----------------|-------------|-------------|-------------|-------------|
| <b>Original</b> | \$1,546,776 | \$2,346,776 | \$2,746,776 | \$2,746,776 |
| <b>Revised</b>  | \$1,546,776 | \$2,346,776 | \$2,746,776 | \$2,746,776 |

#### Description:

HHS is continuing with the reorganization of its eight departments in a manner which will 1) maximize revenue, 2) minimize administrative expense, 3) enhance client-service delivery, and 4) improve the continuity of internal support services within the vertical. This initiative is currently in the process of aligning programs to best leverage State and Federal funds, and re-deploying staff from historic department and program lines to where commonalities in function exist, while maintaining programmatic identity. In addition to department and program consolidation, this initiative includes other cost-savings opportunities and operational efficiencies which will yield savings. It has also completed the move of its personnel to its new facility as part of the "No Wrong Door Policy".

#### Implementation:

Certain services performed by various county departments are considered by New York State to be "Information & Referral Services" that these departments are required to provide to the public. If the costs of these services are borne by the Department of Social Services then reimbursement can be claimed. Therefore, DSS has assumed these costs through the use of ISAs developed during the 2007 Budget process. Also, the Department of Health currently sends Municipal Representatives to Committee on Special Education hearings to insure that only children who truly need services actually receive them. Finally, the Health Department and Youth Board continue to seek opportunities for increased Article 6 State Aid for programs that reside in the Youth Board but can qualify for aid if claimed through the Health Department.

| Milestone   | Original Date | Revised Date | Date Achieved |
|---|---------------|--------------|---------------|
| DSS mergers   | 1/1/2007      | 1/1/2007     | ongoing       |
| Send municipal reps to Mental Health evaluations      | 1/1/2007      | 1/1/2007     | ongoing       |
| Monitor attendance at PreK/EI hearings                | 1/1/2007      | 1/1/2007     | ongoing       |
| Increase representation of Municipal reps at hearings | 3/1/2007      | 3/1/2007     | 3/1/2007      |
| Continue to use ISAs among departments                | 3/1/2007      | 3/1/2007     | ongoing       |
| Departments continue to claim reimbursement           | 3/1/2007      | 3/1/2007     | ongoing       |

#### Fiscal Impact Methodology

Savings represent State Aid to DSS for chargebacks to HHS depts for Information and Referral services that are only available when costs are incurred by Social Services(\$200,000 more in 2007 than what was received in 2006) and from the assignment of Article 6 related costs from the Youth Board to the Health Department(\$250,000), cost reduction from the merger of the Pre-School Special Education and Early Intervention programs into the Health Department(\$400,000),and administrative consolidations within Social Services for shared services(\$650,000). In the future, additional potential savings may come from the merger of the Drug and Alcohol and Mental Health Departments into the newly formed Department of Mental Health, Chemical Dependency and Disabilities Services. The achievement of this initiative will help the departments involved meet their 2007 Budget goals of cost reduction and revenue enhancement.

#### 2007 Budget Savings

Savings represent a combination of additional State Aid and reduced OTPS & Pre-School costs

| FY07                       | Q1        | Q2        | Q3        | Q4        | Total       |
|----------------------------|-----------|-----------|-----------|-----------|-------------|
| <b>Original Projection</b> | \$386,694 | \$386,694 | \$386,694 | \$386,694 | \$1,546,776 |
| <b>Revised Projection</b>  | \$0       | \$386,694 | \$386,694 | \$773,388 | \$1,546,776 |
| <b>Actual Savings</b>      | \$0       | \$400,000 | \$0       | \$0       | \$400,000   |

#### Key Performance Indicators

Equivalent of reduced number of children directed to EI/ Pre K services due to presence of Municipal Reps: (multiply children in program by savings by overall cost)

| FY07                       | Q1 | Q2 | Q3 | Q4 | Total |
|----------------------------|----|----|----|----|-------|
| <b>Original Projection</b> | 31 | 31 | 31 | 32 | 125   |
| <b>Revised Projection</b>  | 0  | 0  | 0  | 0  | 0     |
| <b>Actual</b>              | 0  | 0  | 0  | 0  | 0     |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## HEALTH & HUMAN SERVICES

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** PINS Diversion (Persons In Need of Supervision)  
**Source:** 2007 Adopted Budget  
**Owner:** Mary Brosnan/Douglas Russell  
**Department:** Social Services  
**Vertical:** Health & Human Services

| Projection      | FY07        | FY08        | FY09        | FY10        |
|-----------------|-------------|-------------|-------------|-------------|
| <b>Original</b> | \$1,006,873 | \$1,057,216 | \$1,110,077 | \$1,165,581 |
| <b>Revised</b>  | \$1,006,873 | \$1,057,216 | \$1,110,077 | \$1,165,581 |

#### Description:

In mid 2006 New York State directed counties to increase their efforts to divert youths away from costly residential placement through the use of less costly and potentially more effective alternatives such as Respite Centers and Cooling Off locations, and providing 24 hour Emergency Response. The objective is to keep these youths out of residential placement who may only require less serious and less strict treatment and services. Savings is based on reduced expenses from fewer youths entering the Juvenile Courts system, which will be seen in the Emergency Vendor payments line of the Social Services budget, and are expected to be seen starting 2007.

#### Implementation:

Monitoring of PINS cases placed or diverted is ongoing. The dollar savings is expected to be realized as 2007 progresses and should follow reduced placement caseolads. In 2007 DSS also continued the contract it first entered into in 2006 to provide less costly alternatives to formal residential placement, such as respite centers and cooling off locations for youths and families.

| Milestone   | Original Date | Revised Date | Date Achieved |
|---|---------------|--------------|---------------|
| State requires increased PINS efforts             | 11/06         | 11/06        | 11/06         |
| DSS trains PB state computer system               | 7/06          | 7/06         | 7/06          |
| Depts agree on funding (DSS to PB)                | 8/06          | 8/06         | 8/06          |
| Draft 07 ISA between DSS & Probation              | 8/06          | 8/06         | 8/06          |
| All but Phase 1 initial intake transferred to DSS | 1/07          | 1/07         | 1/07          |
| Monitor diversion rate                            | ongoing       | ongoing      | ongoing       |

#### Fiscal Impact Methodology

DSS will see a savings in its Emergency Vendor Payments expense line as more youths are diverted from PINS placement. The expected savings are based on the number of cases referred, cases diverted, gross PINS costs and reimbursement rate, estimated to be \$1,006,573, increasing by 5% per year. The achievement of this initiative will allow OMB to meet its budget goal of \$53.8 million in the Emergency Vendor Payments budget line in 2007. Within this line, PINS costs represent 70% of the \$18,993,127 expense in Responsibility Center 6200, Children in Institutions, or \$13,295,189. If the department hits this 2007 Adopted Budget amount, it will have achieved the \$1,006,873 savings through PINS diversion, as the budget without this effort would have been \$14.3 million. The rate of PINS placement decrease supports the efforts.

#### 2007 Budget Savings

Reduced Emergency Vendor Payments

| FY07  | Q1        | Q2        | Q3        | Q4        | Total       |
|---|-----------|-----------|-----------|-----------|-------------|
| <b>Original Projection (2007 Budgeted PINS)</b> | \$100,000 | \$302,291 | \$302,291 | \$302,291 | \$1,006,873 |
| <b>Revised Projection</b>                       | \$100,000 | \$302,291 | \$302,291 | \$302,291 | \$1,006,873 |
| <b>Actual Savings</b>                           | \$100,000 | \$300,000 | \$0       | \$0       | \$400,000   |

#### Key Performance Indicators

07 PINS placements versus 05 placements - program began in 06, so 2005 is best benchmark for performance changes)

| FY07                                   | Q1    | Q2    | Q3    | Q4    | Total |
|--|-------|-------|-------|-------|-------|
| <b>2005 PINS Cases to Family Court</b> | 282   | 282   | 282   | 282   | 1,128 |
| <b>2005 Institutional Placements</b>   | 13    | 13    | 13    | 13    | 53    |
| <b>2005 Rate of Placement</b>          | 4.70% | 4.70% | 4.70% | 4.70% | 4.70% |
| <b>2007 PINS Cases to Family Court</b> | 130   | 130   |       |       | 260   |
| <b>2007 Institutional Placements</b>   | 3     | 3     |       |       | 6     |
| <b>2007 Rate of Placement</b>          | 2.12% | 2.12% |       |       | 0     |

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**FISCAL 2007 SECOND QUARTER FINANCIAL REPORT**

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**PARKS, PUBLIC WORKS  
AND PARTNERSHIPS  
INITIATIVES**

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PARKS, PUBLIC WORKS & PARTNERSHIPS

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Advertising, Market Based Revenue  
**Source:** Sept 2004 MYP  
**Owner:** Peter Gerbasi  
**Department:** Parks, Public Works  
**Vertical:** Parks, Public Works and Partnerships

| Projection | FY07        | FY08        | FY09        | FY10        |
|------------|-------------|-------------|-------------|-------------|
| Original   | \$1,000,000 | \$1,500,000 | \$2,000,000 | \$2,500,000 |
| Revised    | \$1,000,000 | \$1,500,000 | \$2,000,000 | \$2,500,000 |

#### Description:

The County issued an RFP for market based revenue opportunities and advertising in July 2006 that resulted in a two phase contract. Phase one is the county-wide asset assessment and phase two the solicitation of opportunities. Five RFP responses were received in August 2006. The contract was awarded to Active Marketing and was approved by the County Legislature.

#### Implementation:

Phase one, currently in progress, is 90 days and is followed by a review of the findings and a Notice to Proceed given by the County after a review of the plan. Phase two is the execution of the plan as developed for the solicitation of naming rights and sponsorships. The Blue Sky occurred March 29th. Two request for proposals are being submitted to market "pouring rights" and vending. These are expected to be issued by July 30th and brought to the legislator by September 30th.

| Milestone                    | Original Date | Revised Date | Date Achieved |
|------------------------------|---------------|--------------|---------------|
| Issue RFP                    | 06/30/06      |              | 07/07/06      |
| Legislative Approval         | 12/30/06      | 03/01/07     | 3/1/2007      |
| Review Assessment/Policy     | 02/15/07      | 05/01/07     | 5/1/2007      |
| Award Contracts/Partnerships | 03/30/07      | 06/01/07     | 6/1/2007      |

#### Fiscal Impact Methodology

Based on similar initiatives in the area of advertising on municipally owned waterways it is anticipated that \$1 million in new revenue and cost avoidance is a realistic expectation for 2007 even if the County only focuses on two to three major assets. As the concept expands to all asset areas it is expected that recurring revenues from this initiative will grow significantly. The enactment of this initiative will enable the department to achieve its revenue goal.

#### 2007 Budget Impact:

| FY07                | Q1  | Q2  | Q3        | Q4          | Total       |
|---------------------|-----|-----|-----------|-------------|-------------|
| Original Projection | \$0 | \$0 | \$500,000 | \$500,000   | \$1,000,000 |
| Revised Projection  | \$0 | \$0 | \$0       | \$1,000,000 | \$1,000,000 |
| Actual Savings      | \$0 | \$0 | \$0       | \$0         | \$0         |

#### Key Performance Indicators: Advertising Contracts or Sponsorships Approved

| FY07                | Q1 | Q2 | Q3 | Q4 | Total |
|---------------------|----|----|----|----|-------|
| Original Projection | 0  | 0  | 2  | 2  | 4     |
| Revised Projection  | 0  | 0  | 0  | 2  | 2     |
| Actual              | 0  | 0  | 0  | 0  | 0     |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## PARKS, PUBLIC WORKS & PARTNERSHIPS

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Parks Revenue Enhancement Plan  
**Source:** May 2003 MYP Update  
**Owner:** Peter Gerbasi  
**Department:** Parks, Rec. and Museums  
**Vertical:** Parks, Public Works and Partnerships

| Projection      | FY07        | FY08        | FY09        | FY10        |
|-----------------|-------------|-------------|-------------|-------------|
| <b>Original</b> | \$2,088,000 | \$2,088,000 | \$2,088,000 | \$2,088,000 |
| <b>Revised</b>  | \$1,044,000 | \$2,088,000 | \$2,088,000 | \$2,088,000 |

#### Description:

There are a myriad of under-performing and underutilized assets within the Nassau County parks system. The Parks Revenue Enhancement Plan provides a framework to improve this situation. Its objectives are to generate additional revenue, improve attendance, increase visibility, enhance recreational services and promote tourism. To achieve these objectives the County will focus on improving business processes such as accepting credit cards, engaging in target marketing to a wide range of audiences, actively soliciting grants, and seeking partnerships with the general public and civic groups, other municipalities, recreation industry professionals and employee unions to maximize the utilization and performance of selected facilities. The County will also seek to continue to competitively price its user fee structure to maximize attendance and improve the cost coverage of selected recreational programs. The reduction in savings is the result of delayed legislation for these fee enhancements.

#### Implementation:

The consultants' review of revenue maximization has been completed and the implementation of these revenue enhancements has been initiated. The Fee-Based Enhancement is currently under review by County Legislature.

| Milestone                    | Original Date | Revised Date | Date Achieved |
|------------------------------|---------------|--------------|---------------|
| Consultants Review Completed | 10/30/2005    | 10/30/2005   | 12/30/2005    |
| Implement Findings           | 5/30/2006     | 12/30/2006   | 12/30/2006    |
| Legislative Approval         | 1/1/2007      | 5/1/2007     |               |

#### Fiscal Impact Methodology

Revenue enhancement is expected in all areas however the primary revenue generating programs within the department are golf, concessions, aquatics, and use of facilities such as ice rinks, beaches, camp ground and marinas. The enactment of this initiative will enable the department to achieve its revenue goal. As a result of the delay in fee increases the Parks Department has initiated several new programs to increase revenue. These include a pace of play program, campsite enhancements and new swim programs.

#### 2007 Budget Impact:

| FY07                       | Q1        | Q2          | Q3        | Q4       | Total       |
|----------------------------|-----------|-------------|-----------|----------|-------------|
| <b>Original Projection</b> | \$100,000 | \$1,500,000 | \$438,000 | \$50,000 | \$2,088,000 |
| <b>Revised Projection</b>  | \$50,000  | \$750,000   | \$219,000 | \$25,000 | \$1,044,000 |
| <b>Actual Savings</b>      | \$50,000  | \$300,000   |           |          | \$350,000   |

#### Key Performance Indicators: Attendance Growth Golf and Parks

| FY07                       | Q1   | Q2   | Q3   | Q4   | Total* |
|----------------------------|------|------|------|------|--------|
| <b>Original Projection</b> | 2.0% | 5.0% | 5.0% | 2.0% | 3.5%   |
| <b>Revised Projection</b>  | 1.0% | 2.5% | 2.5% | 1.0% | 1.8%   |
| <b>Actual Savings</b>      | 1.0% | 2.5% |      |      | 1.8%   |

\*Average

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**FISCAL 2007 SECOND QUARTER FINANCIAL REPORT**

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**MANAGEMENT, BUDGET  
AND FINANCE  
INITIATIVES**

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Risk Management  
**Source:** 2007-2010 MYP  
**Owner:** John Brooks  
**Department:** Office of Management & Budget  
**Vertical:** Management Budget and Finance

| Projection       | FY07      | FY08      | FY09      | FY10      |
|------------------|-----------|-----------|-----------|-----------|
| <b>Original*</b> | \$172,800 | \$522,800 | \$522,800 | \$522,800 |
| <b>Revised</b>   | \$172,800 | \$522,800 | \$522,800 | \$522,800 |

\*07 savings are NET of start-up expenses

#### Description:

The County established a risk management unit committed to providing the highest quality of customer service in managing the County's risks and exposures. The County has a statutory responsibility to provide workers' compensation benefits, including medical treatment and loss of wages due to related disability to employees who sustain occupational injuries and illnesses. Risk Management will be charged with effectively fulfilling this responsibility. Risk management will also manage countywide commercial insurance and self-insurance programs. Nassau County provides a wide range of services to its employees and citizens, which in turn create potential risks and exposures to the County. Some of these risks include injuries involving County employees or damage to County property, injuries to citizens or damage to citizen property, automobile accidents, incidents arising from police activity, the actions of public officials, and the operation and maintenance of sewage and storm management systems. Risk management staff will work to effectively and efficiently to mitigate losses and manage financial liabilities so as to reduce the County's *Total Cost of Risk*.

#### Implementation:

The County has hired a Risk Management Director and supporting analytical staff to execute the risk management mission outlined in the above description. Primary focus is on reengineering claims management and improving safety and loss control procedures.

| Milestone                                | Original Date | Revised Date | Date Achieved |
|--|---------------|--------------|---------------|
| Hire Risk Management Director            | 1/30/2007     | 1/30/2007    | 1/11/2007     |
| Hire analytical staff                    | 3/30/2007     | 4/30/2007    | 4/30/2007     |
| Online reporting of workers' comp claims | 4/30/2007     | 4/30/2007    | 4/1/2007      |
| Case mgmt of workers comp                | 4/30/2007     | 4/30/2007    | 4/1/2007      |
| Reengineer claims management             | 6/30/2007     | 6/30/2007    | 7/30/2007     |
| Improve safety & loss control procedures | 6/30/2007     | 6/30/2007    | 9/30/2007     |

#### Fiscal Impact Methodology

The savings for this initiative will be generated from reduced workers' compensation program expenses and reduced auto and general liability judgment and settlement expenses after netting out salary and fringe expenses of the new risk management staff. New salary, fringe and contractual costs are expected to be \$800,000 while a savings target of 5% is assumed (against 2006 appropriations) for workers' compensation/paygo judgments and settlement operating expenses (\$877,800/\$95,000) as well as capital funded judgments and settlements expenses (\$350,000 debt service captured in 2008). Workers Compensation Claims reported in the First Quarter declined by 19.1% from 2006. Some of the reduction can be attributed to weather, however the reduction is also a reflection of the greater attention being given to workers compensation and safety issues.

Based on a reduction in claims volume in the first quarter and anticipated saving in indemnity payments as a result of the implementation of the Case Management Program we transferred \$950,000 to the TBA Contract budget. The Case Management Program has show early success in two areas; the early return to work of 14 employees as a result of improved and better managed medical care, and the filing of 12 retirements papers for individuals whose conditions makes it not possible for them to return to work. The retirement cases will result in additional savings once a favorable decision is made on their applications.

#### 2007 Budget Savings:

| FY07                         | Q1  | Q2        | Q3       | Q4       | Total**   |
|------------------------------|-----|-----------|----------|----------|-----------|
| <b>Original Projection**</b> | \$0 | \$20,000  | \$60,000 | \$92,800 | \$172,800 |
| <b>Revised Projection</b>    | \$0 | \$20,000  | \$60,000 | \$92,800 | \$172,800 |
| <b>Actual Savings</b>        | \$0 | \$950,000 | \$0      | \$0      | \$950,000 |

\*\*Total represents GROSS savings

\* Average

#### Key Performance Indicators:

Claims Frequency/100 FTE

| FY07                       | Q1 | Q2 | Q3 | Q4 | Total* |
|----------------------------|----|----|----|----|--------|
| <b>Original Projection</b> | 75 |    |    |    | 75.0   |
| <b>Revised Projection</b>  | 75 |    |    |    | 75.0   |
| <b>Actual</b>              | 78 | *  |    |    | 78.0   |

\*Currently working to change claims frequency

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Grant Funds Reimbursement  
**Source:** 2006-09 MYP  
**Owner:** Martha Wong  
**Department:** OMB  
**Vertical:** Management, Budget & Finance

| Projection      | FY07      | FY08        | FY09        | FY10        |
|-----------------|-----------|-------------|-------------|-------------|
| <b>Original</b> | \$800,000 | \$1,300,000 | \$1,300,000 | \$1,300,000 |
| <b>Revised</b>  | \$800,000 | \$1,300,000 | \$1,300,000 | \$1,300,000 |

#### Description:

This initiative captures the value of unreimbursed indirect, direct and fringe costs, as the County has not maximized reimbursable costs in the past. Nassau County is improving the management of its grant fund by providing more transparency to the process. Implementation of Grants Reform has begun by improving the processing of new grants and renewals; monitoring the budget submittals for all supplemental appropriations with respect to indirect costs that are reimbursable by certain grants and improving the administrative data for each grant. Departments continue to reconcile grants for past years, which improves its monitoring for fiscal and performance compliance and the efficiency with which grants are processed.

#### Implementation:

The Office of Grants Management in conjunction with OMB and Comptrollers is working to develop consistent policies and procedures for all grant related processes, including training on improved tracking and financial reporting. To date, OMB developed and published a Grants Plan for all grants beginning in 2007. This useful guide is frequently used in conjunction with the processing of supplemental appropriations to ensure budgeting of indirect and fringe costs. An on-going task is the reconciliation of back years for all grants, which we estimate may yield additional revenue in 2007 and out years.

| Milestone                                   | Original Date | Revised Date | Date Achieved |
|---|---------------|--------------|---------------|
| Develop Grants Plan for 2007                | Sep-06        | Oct-06       | Oct-06        |
| Develop a Grants Policy & Procedures Manual | Oct-06        | Feb-07       | Apr-07        |
| Recognize 2007 revenue                      | Jan-08        | Jan-08       |               |

#### Fiscal Impact Methodology

The value of all grant appropriations is approximately \$100 million. The Adopted FY 2007 Budget assumes approximately \$800,000 of interfund revenue from indirect cost reimbursement. This amount comes from the inventory of grant budgets submitted for the 2007 Grants Plan. With more experience, we estimate that there is an opportunity for additional reimbursement from reconciliations and additional indirect costs and conservatively, we are estimating this amount to be an additional \$500,000 in 2008. In order to record interfund revenue, actual activity needs to be recorded. This area continues to be improved, but will not demonstrate savings until later in the year.

#### 2007 Budget Savings

| FY07                       | Q1  | Q2       | Q3  | Q4        | Total     |
|----------------------------|-----|----------|-----|-----------|-----------|
| <b>Original Projection</b> | \$0 | \$0      | \$0 | \$800,000 | \$800,000 |
| <b>Revised Projection</b>  | \$0 | \$35,991 | \$0 | \$764,009 | \$800,000 |
| <b>Actual Savings</b>      | \$0 | \$35,991 | \$0 |           | \$35,991  |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## MANAGEMENT, BUDGET & FINANCE

### 2007 MULTI-YEAR PLAN INITIATIVE MONITORING SHEET

As of June 30, 2007

(Values reflect total amount to be saved in each year)

**Initiative:** Capital Project Sponsor Expenses  
**Source:** April 2006 MYP Update  
**Owner:** Christopher Nolan  
**Department:** OMB  
**Vertical:** Management, Budget & Finance

| Projection      | FY07        | FY08        | FY09      | FY10      |
|-----------------|-------------|-------------|-----------|-----------|
| <b>Original</b> | \$1,198,666 | \$1,008,810 | \$500,000 | \$250,000 |
| <b>Revised</b>  | \$1,298,665 | \$1,008,809 | \$500,000 | \$500,000 |

#### Description:

Recent experience has indicated that the only departments recovering eligible capital project expenses have been the Department of Public Works and Information Technology. With the recent project additions in the Capital Budget for specialized equipment and information systems it is appropriate that host or sponsor departments also recover eligible capital project expenses. Depending on the planning and implementation schedule of the following capital projects, sponsor departments will be recovering eligible capital expenses primarily with regard to salary and fringe expenses: Police Department Automated Finger Print Computer Upgrade, Police Department Computer Aided Dispatch, Police Department Interoperable Radio System, Human Resources Management System (HRMS), Assessment Cluster Workflow System, E- Government (multi-departments), and TPVA Computer System Replacement.

#### Implementation:

This practice will also be reflected in the 2007 Budget development process and consequently in 2007 departmental revenue appropriations.

| Milestone                    | Original Date | Revised Date | Date Achieved |
|------------------------------|---------------|--------------|---------------|
| Implement in Bud Dev process | 6/1/2006      | 6/1/2006     | 6/1/2006      |
| Include in 2007 approp's     | 9/15/2006     | 10/1/2006    | 10/1/2006     |
| Capture Dept. 2006 Exp       | 4/30/2006     | 12/31/2006   | 12/1/2006     |

#### Fiscal Impact Methodology

It is anticipated that up to 12 FTE's (non IT/DPW) will be supported by the referenced projects in 2007 and 2008. This will allow for the recovery of over \$1 million of salary and fringe directly related to capital expense in 2007. Currently, the plan reflects declining values year to year as the projects are completed and funding is reduced. However, the 2007 Capital Improvement Plan includes a number of projects that will require direct support from a variety of County departments which will likely reverse the indicated trend. An assessment of the amount of support required of departments is underway.

#### 2007 Budget Impact

| FY07                       | Q1        | Q2        | Q3        | Q4        | Total       |
|----------------------------|-----------|-----------|-----------|-----------|-------------|
| <b>Original Projection</b> | \$299,666 | \$299,667 | \$299,666 | \$299,667 | \$1,198,666 |
| <b>Revised Projection</b>  | \$399,666 | \$299,667 | \$299,666 | \$299,667 | \$1,298,666 |
| <b>Actual Savings</b>      | \$400,000 | \$0       | \$0       | \$0       | \$400,000   |

#### Key Performance Indicators

FTE Staff

| FY07                       | Q1 | Q2 | Q3 | Q4 | Total |
|----------------------------|----|----|----|----|-------|
| <b>Original Projection</b> | 3  | 3  | 3  | 3  | 3     |
| <b>Revised Projection</b>  | 3  | 3  | 3  | 3  | 3     |
| <b>Actual</b>              | 3  | 0  | 0  | 0  | 3     |

# **ECONOMIC ACTIVITY REPORT**





SUMMARY OF RECENT ECONOMIC ACTIVITY

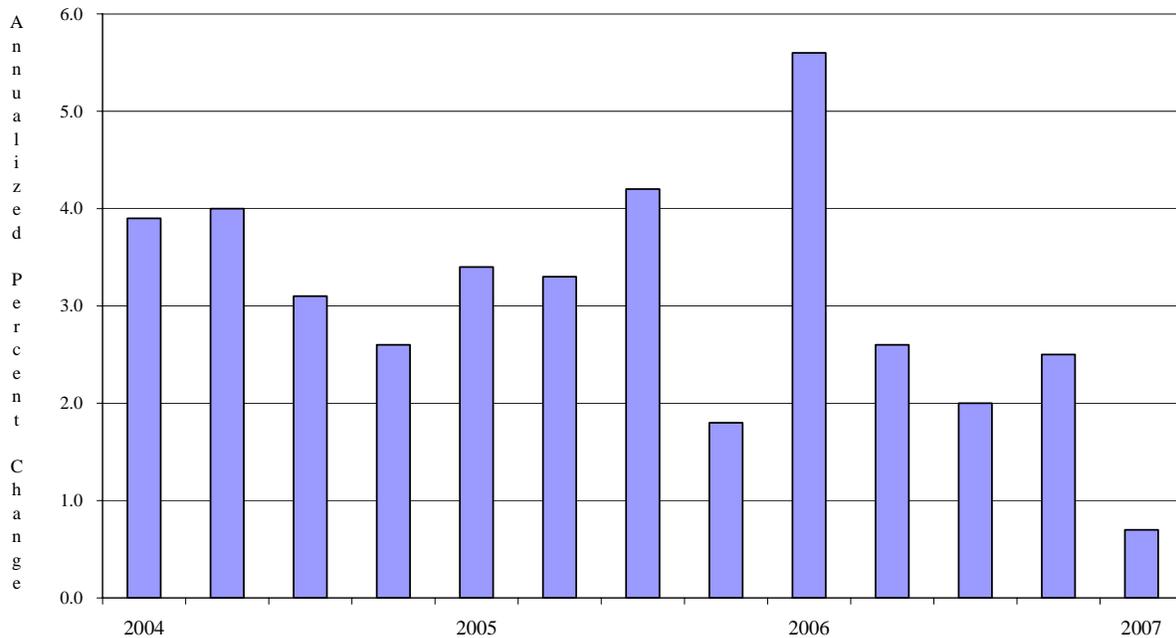
Gross Domestic Product

For the U.S., the real Gross Domestic Product, the output of goods and services produced by labor and property located within the country, after accounting for price changes and seasonal variations, rose at a 0.7% annualized rate during the first quarter of 2007. This estimate marks the third and final release for first quarter real GDP. The estimate is based on data that are more complete than were previously available. The previous release for GDP had said that it had increased at a slightly less rapid 0.6% annualized pace. Even with the revision upward it marks a considerable slowing versus the 2.5% annualized gain during the fourth quarter of 2006.

The tepid GDP gain during the first quarter reflected a rise for personal spending by consumers and higher expenditures for state and local governments. These gains were offset to some degree by a decrease in inventory purchases by the private sector, a falloff for residential fixed investment and less federal government spending. While imports recorded a gain during the quarter this is reflected as a subtraction from the GDP.

The sluggish GDP rise during the first quarter versus the fourth quarter’s stronger gain reflected a marked pickup for imports following a quarter where a modest decrease was recorded, a dip for federal government spending and purchases by consumers for nondurable goods rising at a more modest pace. These downward factors for the GDP were somewhat offset by a pickup in spending for equipment and software, and spending for residential investments decreasing at a slower pace. Also, there was a pickup in durable goods purchases and a slightly higher pace on spending for consumer services.

Real Gross Domestic Product  
Annualized Percent Change from the Preceding Quarter



Source: U. S. Bureau of Economic Analysis



### Consumer Spending

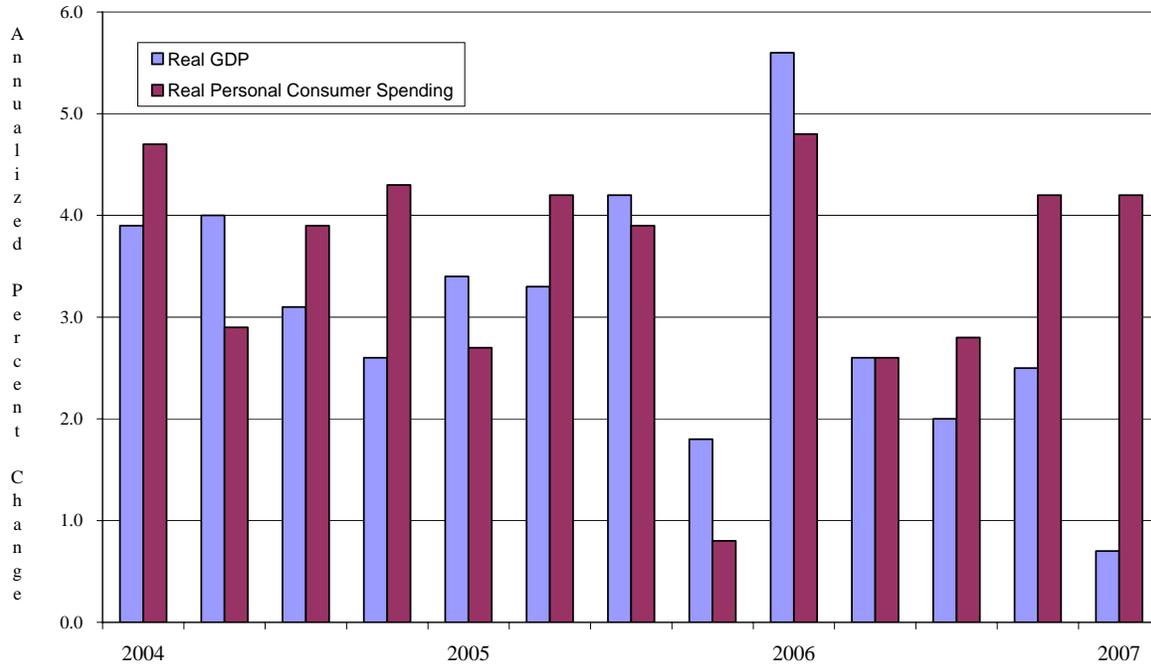
Real consumer spending rose at a 4.2% annualized rate during the first quarter matching the fourth quarter rise. However, the composition of the first quarter gain was different versus the previous quarter. Spending for durable goods which rose at a 4.4% annualized pace during the fourth quarter recorded a gain nearly double that during the first quarter. Much of the rise during the first quarter was due to a reversal of spending for motor vehicles and parts. After recording a decrease of 4.4% on an annualized basis during the previous quarter, it rebounded with a steep 12.1% annualized gain during the first quarter. However, outlays for furniture and household equipment posted a 9.2% annualized pickup during the first quarter somewhat slower than the 13.2% annualized rise during the fourth quarter.

Nondurable goods spending rose at markedly slower pace during the first quarter. The 3.2% annualized gain was slightly less than half the fourth quarter's 5.9% rise. To some extent the more modest pickup is due to slower gains for food purchases. Spending recorded a modest 1.4% annualized pickup during the first quarter, considerably slower than the fourth quarter's 6.6% annualized gain. However, two other nondurable categories saw spending rise at a higher pace. Outlays for clothing and shoes posted a 7.9% annualized gain during the first quarter an up-tick compared to the 6.7% rise during the fourth quarter. Gasoline, fuel oil and other energy goods recorded a strong 6.0% rise during the first quarter, significantly higher than the sluggish 1.1% fourth quarter pickup. The first quarter's rise is the result of a sharp gain for gasoline and oil spending and a more modest pickup for fuel oil and coal that more than offset a small drop-off the previous quarter for gasoline and oil.

Spending for services posted another quarter with steady gains. Purchases rose at a 3.8% annualized rate which is in line with the 3.4% annualized rise the previous quarter. The pace of spending for housing and transportation slowed versus the previous quarter but was offset by a pickup in spending for electricity gas, and other household services. Recreation spending recorded a slight dip following a modest gain during the previous quarter.



**Real Gross Domestic Product Versus Real Personal Consumer Spending  
Annualized Percent Change From the Previous Period**



Source: U. S. Bureau of Economic Analysis

**Investment Activity**

Private fixed investment spending for the United States fell for the fourth consecutive quarter after considering price change and seasonal variations. The rate of decrease during the first quarter, 3.9% on an annualized basis, however represents some moderation versus the steep 9.1% annualized falloff during the fourth quarter. The slower decrease during the first quarter is largely the result of higher spending for structures and additional outlays for equipment and software reversing the previous quarter’s downturn. Residential investments decreased however at a slower pace than the previous two quarters.

The level of spending for nonresidential structures rose at a modest 2.6% annualized rate during the first quarter a pickup versus the sluggish 0.8% gain during the fourth quarter of 2006. The higher pace for spending was largely the result of a sharp turnaround for manufacturing structures. It rose at a 13.5% annualized rate during the first quarter generally offsetting the 13.2% annualized falloff the previous quarter. Commercial building spending followed a slow 1.7% annualized rise during the fourth quarter with a very strong 16.8% annualized gain during the first quarter. Expenditures for power and communication structures dipped for the second consecutive quarter but the pace of the downturn was significantly greater during the first quarter. Investments for mining, and shafts and wells fell sharply during the first quarter following a modest rise the previous quarter.

Purchases of equipment and software rose at slow 1.7% annualized rate during the first quarter to somewhat offset the marked 4.8% annualized decrease during the fourth quarter. Spending for computers and peripherals rose sharply following a very modest gain during the previous quarter. Expenditures for software rose modestly during the quarter. That more than offset lower spending for industrial and

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

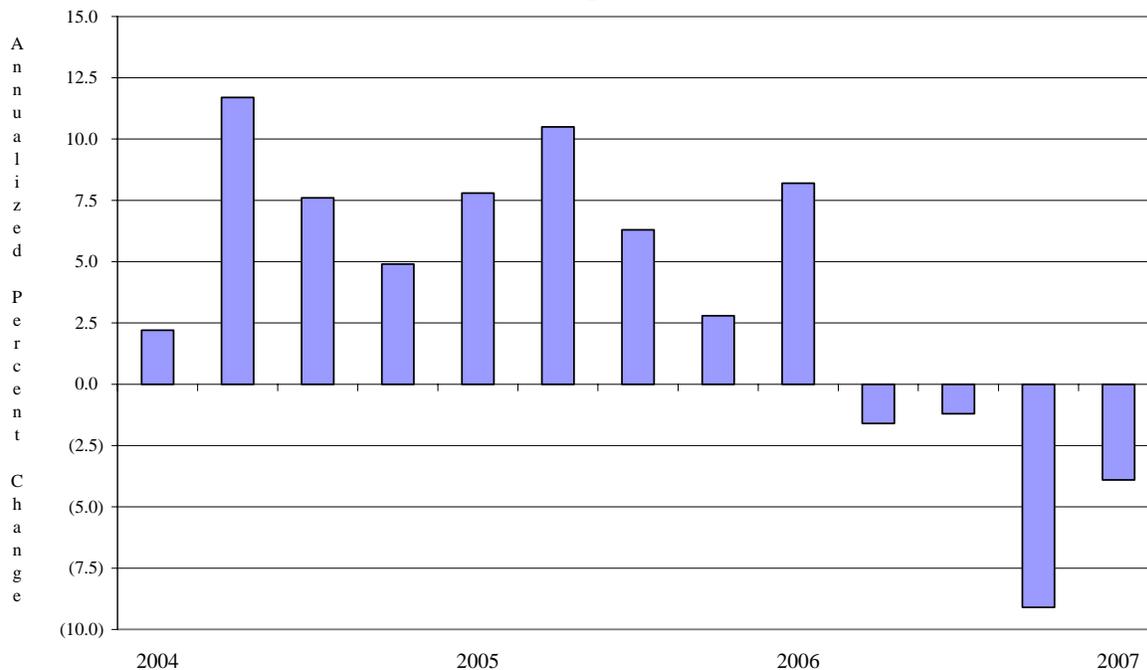


transportation equipment. This decrease marked the second consecutive dip in spending for industrial and transportation equipment.

Residential investment spending fell again during the first quarter. The latest decrease, a 15.8% annualized slippage represents a moderation versus the 19.8% annualized decrease during the fourth quarter. Outlays for single family homes dipped 28.3% on an annualized basis during the quarter, a less drastic falloff than the steeper 35.4% annualized decrease during the fourth quarter. However, outlays for multifamily homes which recorded an annualized gain of 12.5% during the fourth quarter saw that reverse with a 13.0% decrease during the first quarter. The area with a gain was household equipment. That rose at a 2.6% pace on an annualized basis, more than offsetting the 1.3% decrease during the previous quarter.

The private sector shed a small amount of inventory after adding to its stocks at a strong pace during recent quarters. It fell by \$4.2 billion real dollars on a seasonally adjusted annualized basis following a quarter when a rise of \$22.4 billion inventory was recorded. Prior to that, the rate of accumulation was higher than \$50 billion on an annualized basis for each of the previous two quarters. Retail trade reduced its holdings mainly the result of a modest falloff by motor vehicles and parts dealers. Food and beverage stores shed a small amount of their holdings while general merchandise stores added modestly to their holdings. The manufacturing sector saw holdings decrease moderately. A decrease by the nondurable goods producers more than offset a small rise for durable goods producers. Mining, utilities and construction firms saw a rise in their inventories by a modest amount continuing the pattern of steady gains during recent quarters.

**Real Gross Private Domestic Fixed Investment  
Annualized Percent Change from the Previous Quarter**



Source: U. S. Bureau of Economic Analysis



### Government Sector

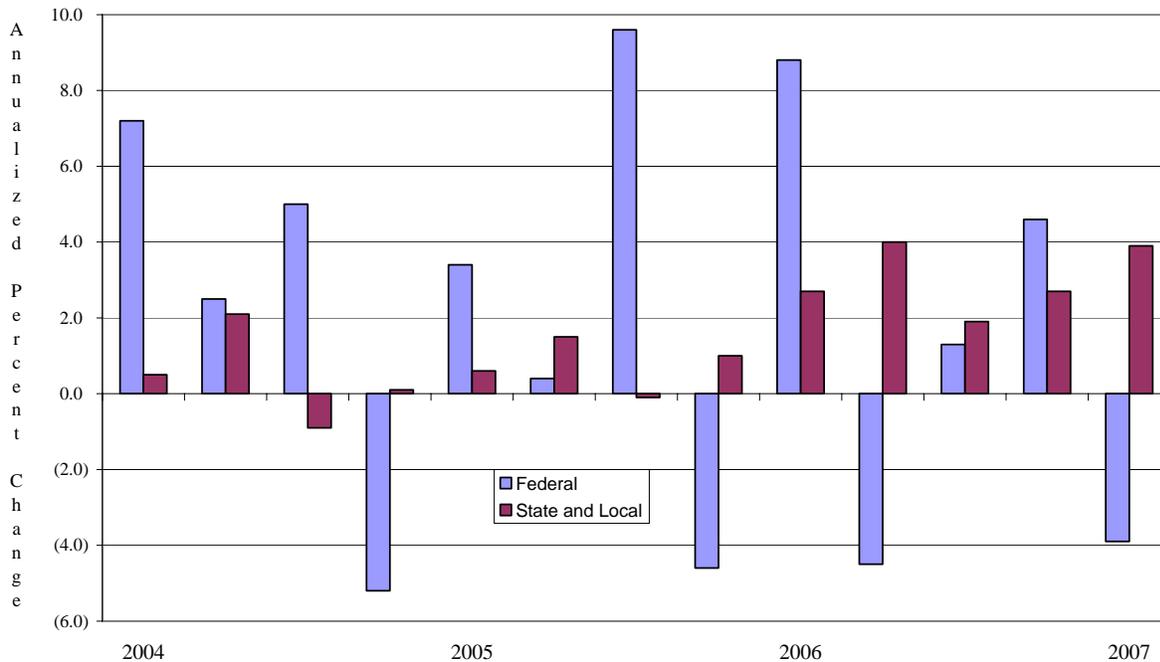
Spending by the government sector rose by a slow 1.0% annualized real rate during the first quarter. This came on the heels of a strong 3.4% annualized gain during the fourth quarter. The sluggish first quarter rise is largely the result of a downturn for federal government spending. Specifically, expenditures for defense were off a steep 7.4% on an annualized basis during the first quarter which had the effect of moderating the 12.3% gain during the fourth quarter. The decrease was the result of a marked falloff for gross investment purchases. A decrease of 36.4% somewhat offset the very strong gain during the previous quarter. Additionally, spending for equipment and software fell at a more modest 6.6% annualized pace during the first quarter. Consumption expenditures also fell posting a 7.0% annualized drop-off reversing the 11.2% annualized gain during the fourth quarter.

The decrease for defense spending was moderated to some extent by a moderate rise for non-defense purchases. They rose modestly recording a 3.6% annualized gain and reversed some of the dip during the previous quarter when spending fell at a sharp 9.6% annualized pace. Spending was bolstered with a rise for consumption expenditures. They rose at a 5.4% annualized rate during the quarter, rebounding from the 9.0% annualized decrease during the fourth quarter. This more than offset the decrease for gross investment purchases which fell for the second consecutive quarter. Spending for structures recorded a sharp decrease while purchases of equipment and software posted a modest gain following a quarter with a steep decrease.

At the state and local level, government spending rose at a 3.9% annualized rate during the first quarter, a modest pickup versus the 2.9% gain recorded during the fourth quarter. Consumption expenditures rose at a moderate pace but it was a sharp pickup for investment spending that spurred the gain. After a minimal decrease during the fourth quarter, gross investment purchases more than offset that dip with a strong 9.3% annualized gain during the first quarter. A rise in spending for both structures and equipment and software keyed the pickup. During the previous quarter, structures had a very modest decrease while spending for equipment and software posted just a modest gain.



**Real Gross Federal Government Versus  
State and Local Government Spending  
Annualized Percent Change from the Previous Quarter**



Source: U. S. Bureau of Economic Analysis

**Net Exports**

Following a quarter with much higher exports and modestly decreasing imports which led to a dip for the nation’s balance of trade deficit., a slow rise for exports and a marked pickup for imports reversed that trend which saw a rise in the nation’s trade deficit. On an annualized basis, and after accounting for price changes and for seasonal variations, the value of exports was just 0.7% higher during the first quarter versus the previous quarter. The total value of goods exported recorded little gain, posting just a 0.2% annualized pickup during the first quarter following a strong 8.4% annualized gain during the previous quarter.

Two areas caused the slow gains to a great degree. Capital goods dipped a modest 3.1% during the first quarter somewhat offsetting the sharp 14.9% gain during the fourth quarter. Civilian aircraft, engines and parts which posted a steep gain and computers, peripherals, and parts which rose at a more moderate pace during the fourth quarter posted slower gains during the first quarter. Also, industrial supplies and materials followed up the 9.3% fourth quarter gain with a 7.7% first quarter decrease. Much of the downturn can be attributed to the fall for exports of durable goods. During the fourth quarter a 19.2% annualized gain was recorded, during the first quarter they fell at a 7.7% annualized pace. Nondurable goods followed a similar but somewhat less volatile pattern.

There were, however a number of areas that did post gains during the quarter. Foods, feeds and beverages rose at a modest 2.7% annualized rate reversing the fourth quarter’s steep 17.9% annualized decrease. Exports of automotive vehicles, engines and parts rebounded from a 7.8% fourth quarter slide

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## FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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to record a 5.9% gain during the first quarter. Exports of consumer goods rose 11.9% during the first quarter down slightly from the strong 14.8% gain during previous quarter. Durable and nondurable goods were both exported at a somewhat slower pace during the first quarter.

While the value for the export of services posted a modest annualized gain of 1.9% during the first quarter this rise is a considerable slowing versus the 16.3% annualized pickup during the fourth quarter. Services for travel, royalties and license fees all saw moderating gains during the quarter while passenger fares followed up a strong quarter by posting a small decrease. That largely offset a modest rise for transfers under U.S. military agency sales contracts after a moderate drop-off the previous quarter.

While real exports recorded little change during the first quarter real imports posted a strong 5.5% annualized gain offsetting the 2.6% annualized fourth quarter decrease. Much of that rise was the result of a pickup for the imports of goods. They rose at a 6.0% annualized rate reversing the 4.1% decrease during the previous quarter. Petroleum products which fell at a 20.2% annualized pace during the fourth quarter rebounded with a very strong 30.1% annualized gain during the first quarter. Imports of capital goods reversed a 2.8% annualized decrease with a 7.9% annualized first quarter gain. Much of that came due to a rise in imports for computers and parts and the steady pickup for civilian aircraft, engines and parts. Imports for foods, feeds and beverages which slipped a modest 1.3% during the previous quarter posted a very strong 8.0% gain during the first quarter of the year.

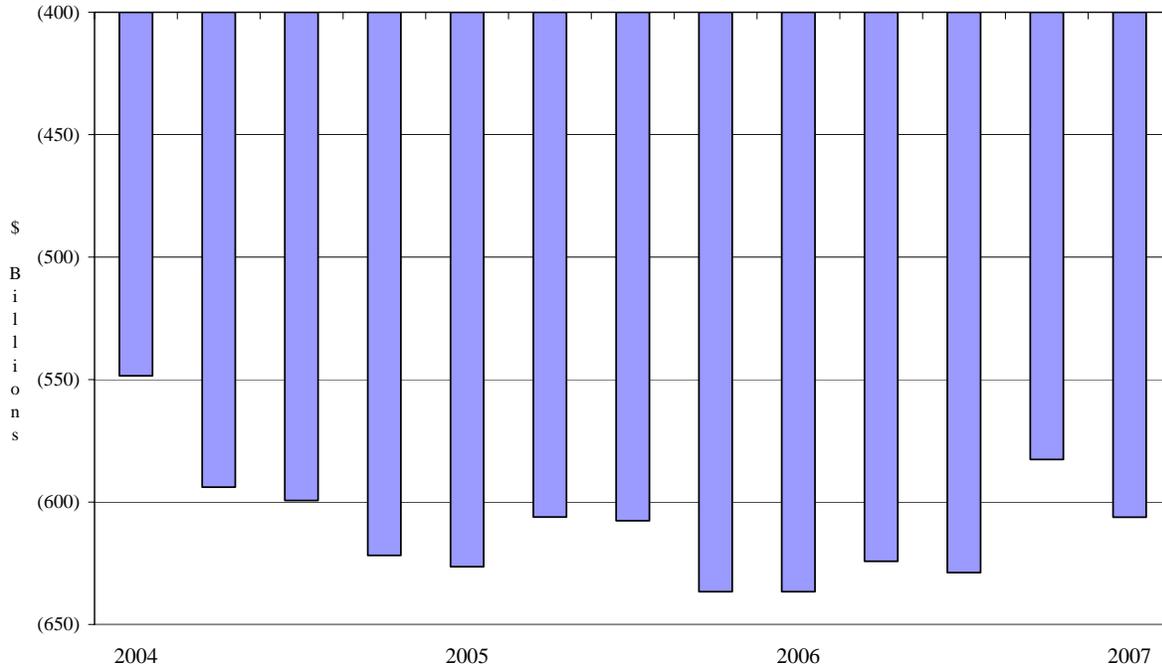
However, there were a number of sectors with sluggish activity. Consumer goods which rose 17.4% during the fourth quarter slowed to a more modest 4.9% gain during the first quarter. Imports for both durable and nondurable goods rose at a modest pace following higher fourth quarter gains. The value of automotive vehicle, engines and parts tumbled a sharp 11.1% during the first quarter, more than reversing the 7.7% gain during the fourth quarter.

While imports for goods jumped modestly, imports for services rose at a slower pace versus the previous quarter. They posted a first quarter 2.8% gain following a 6.2% pickup during the fourth quarter. Imports dealing with royalties and license fees and other private services both rose at a far slower pace following strong fourth quarter gains. They were modestly offset by a pickup for passenger fares and a gain for defense purchases which offset to a large degree the steep falloff during the previous quarter.

The foreign trade activity during the first quarter helped to raise the nation's real balance of trade deficit to higher than the \$600 billion level on a seasonally adjusted annualized basis. This reversed the previous quarter where it slipped to less than \$590 billion. It brings that somewhat more in line with the deficits of the previous quarters. The deficit has the effect of reducing the nation's real GDP and keeping a lid on its gains.



**U.S. Real Net Exports of Goods and Services  
Seasonally Adjusted Annual Rate**



Source: U. S. Bureau of Economic Analysis

**OTHER MEASURES OF ECONOMIC ACTIVITY**

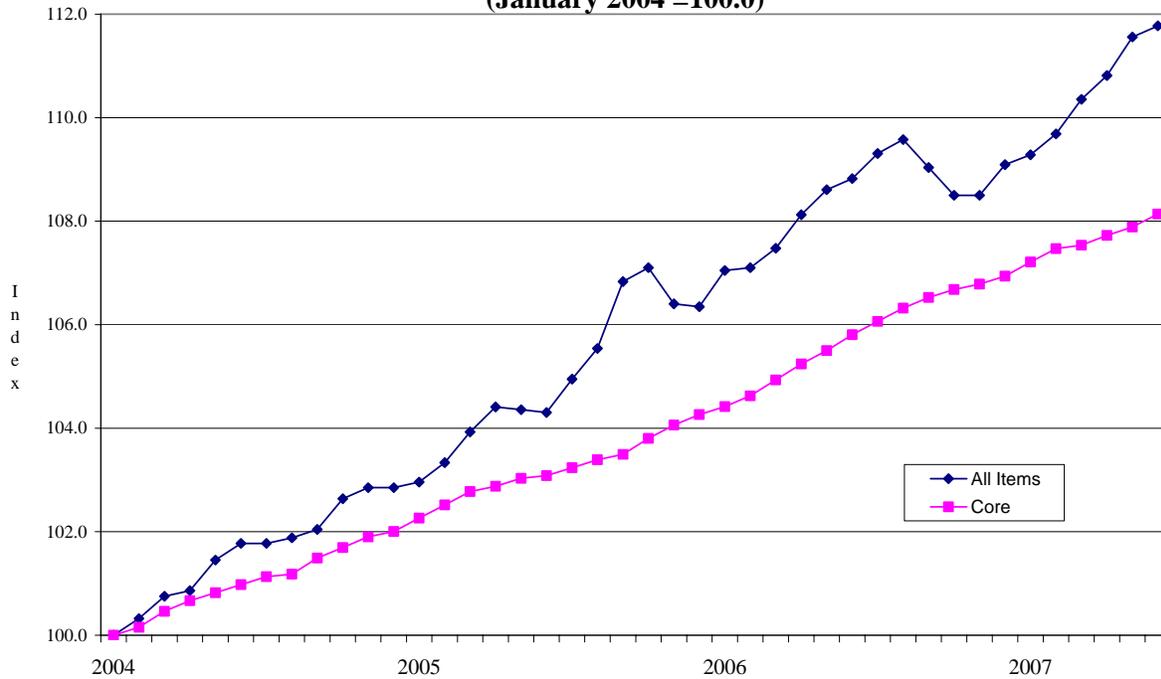
**Consumer Prices**

Based on data that are seasonally adjusted, the pace of price gains slowed markedly during June. For the total U.S. the CPI for All Urban Consumers rose at a moderate 0.2% rate during June following the much higher 0.7% gain during May. Much of the slower gain is the result of a decrease for energy prices. The energy index which rose sharply during each of the previous three months fell 0.5% during June. The previous three months saw gains of 5.4% during May, 2.4% during April and 5.9% during March. Petroleum based energy prices decreased 0.9% during June while energy service prices dipped a minimal 0.1%. Prices for food and housing rose at a higher pace during June.

The price index for all items less food and energy rose 0.2% during June a pickup versus the 0.1% gain during May. A rise in shelter costs and higher prices for new and used vehicles spurred the gain. Versus a year ago, the price index for all items has increased 2.7%. This matches the gain during May and is slightly higher than the April rise of 2.6%. The core index recorded a 2.2% gain on a year-over-year basis during June continuing the decreasing trend for the year. During May the gain versus a year ago was 2.3% during April the index was 2.4% higher than April the previous year. Even with the slowing core price index gains the rate is still higher than the Federal Reserve’s target rate of 2.0% or less on a year-over-year basis that continues for a period of at least several months.



**Total, and Core Measures for the U. S. CPI  
for All Urban Consumers  
(January 2004 =100.0)**



Source: U. S. Bureau of Labor Statistics

The core measure of inflation is for all items less food and energy

Despite the slower gain for the overall price index, the food and beverage index rose 0.5% during June. This gain is higher than the 0.3% rise during May and the 0.4% rise during April. Much of the gain is the result of higher prices for dairy products. They rose a steep 3.2% during June alone, with milk prices posting a 3.5% gain. Since the beginning of the year milk prices have increased 9.9%. However, fruit and vegetable prices decreased during June for the second consecutive month offsetting some of the dairy price gains. Prices for fruits and vegetables fell 1.1% during June as prices for fresh vegetables and fresh fruits dipped markedly during June more than offsetting gains for process fruits and vegetables. The index for meats, fish poultry and eggs posted a sharp rise much of it due to a steep gain for poultry prices. The index for food away from home rose 0.3% up slightly from the 0.2% gain during May but the same as the April gain. Alcoholic beverage prices rose 0.4% during June double both the May and April rise of 0.2%.

Housing costs posted a 0.3% gain during June following gains of 0.2% during each of the previous three months. Shelter costs rose 0.4% during the month with lodging away from homes recording a steep rise of 2.5% marking the third consecutive month where prices have risen by at least 1.0%. The rent for the primary residence posted a 0.3% rise for the second consecutive month a slight pickup from the 0.2% gain during April. The owners' equivalent rent for the primary residence rose a modest 0.2% during June slightly higher than the 0.1% gain during May but the same as April's rise. However, tenants' insurance and household insurance rose by 0.6% following a marked 1.0% drop during May. Fuels and utility costs rose just by a minimal 0.1% during June following steady prices the previous two months. A sharp rise

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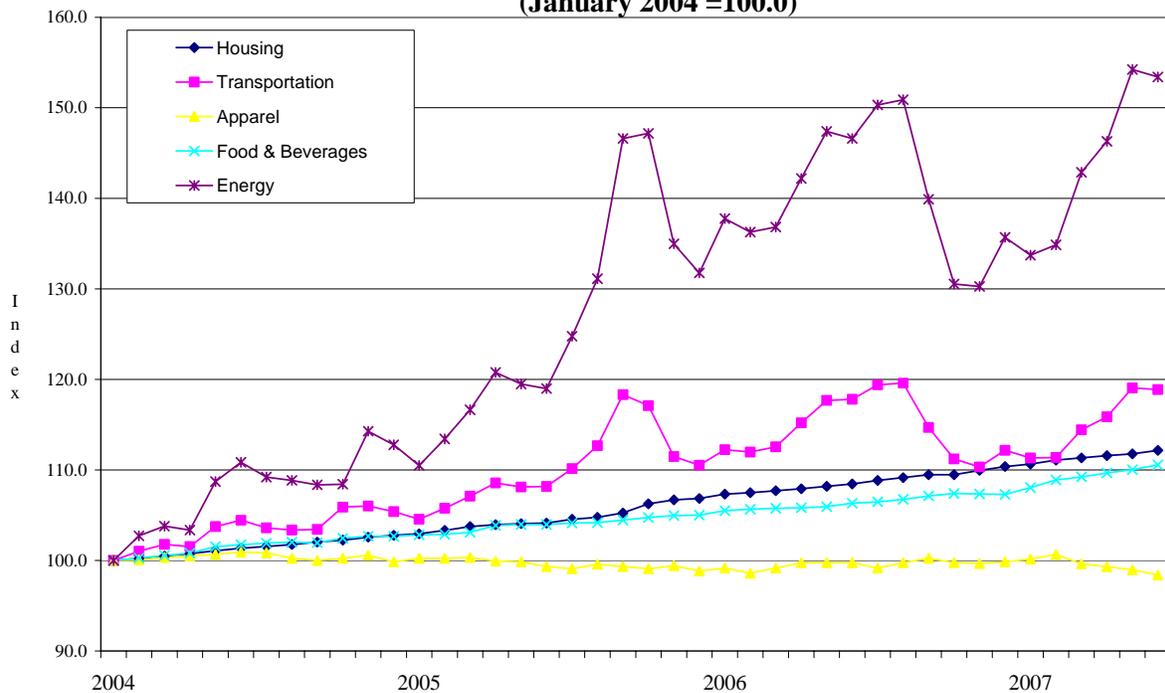


for fuel oil and other fuels for the third consecutive month was somewhat offset by slight decrease for piped gas and electricity.

The index for transportation which rose sharply during each of the previous three months decreased 0.2% during June reflecting a downturn for motor fuel prices. Prices for gasoline fell 1.1% during June following a total rise of 28.0% during the previous three months. The price index for new vehicles was steady during June which follows a 0.2% decrease during May but no change during April. Prices for used vehicles rose 0.4% following a 0.1% rise during May and steady prices during April. However, prices for public transportation rose 0.8% following decreases the previous two months. The June pickup reflects a 0.9% rise for airline fares. It had decreased the previous two months.

Apparel prices fell for the fourth consecutive month. During June they decreased 0.6% double the pace for April and May. A falloff of 1.9% for women's and girls' apparel spurred much of the dip. Men's and boy's apparel and footwear fell at a slower pace. However, infants' and toddlers' apparel rose by 0.6% offsetting some of the decreases for the other categories. The pickup also helped to reversed sharp decrease during the previous two months.

**Selected Components of the U.S. CPI Seasonally Adjusted  
For All Urban Consumers  
(January 2004 =100.0)**



Source: U. S. Bureau of Labor Statistics

## Housing

Housing starts for the month of June rose at a modest 2.3% pace to a seasonally adjusted annual rate of 1,467,000 units versus the revised May estimate of 1,434,000 units. However starts for June are 19.4% below the pace for a year ago when new homes were started at a seasonally adjusted annual rate of

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

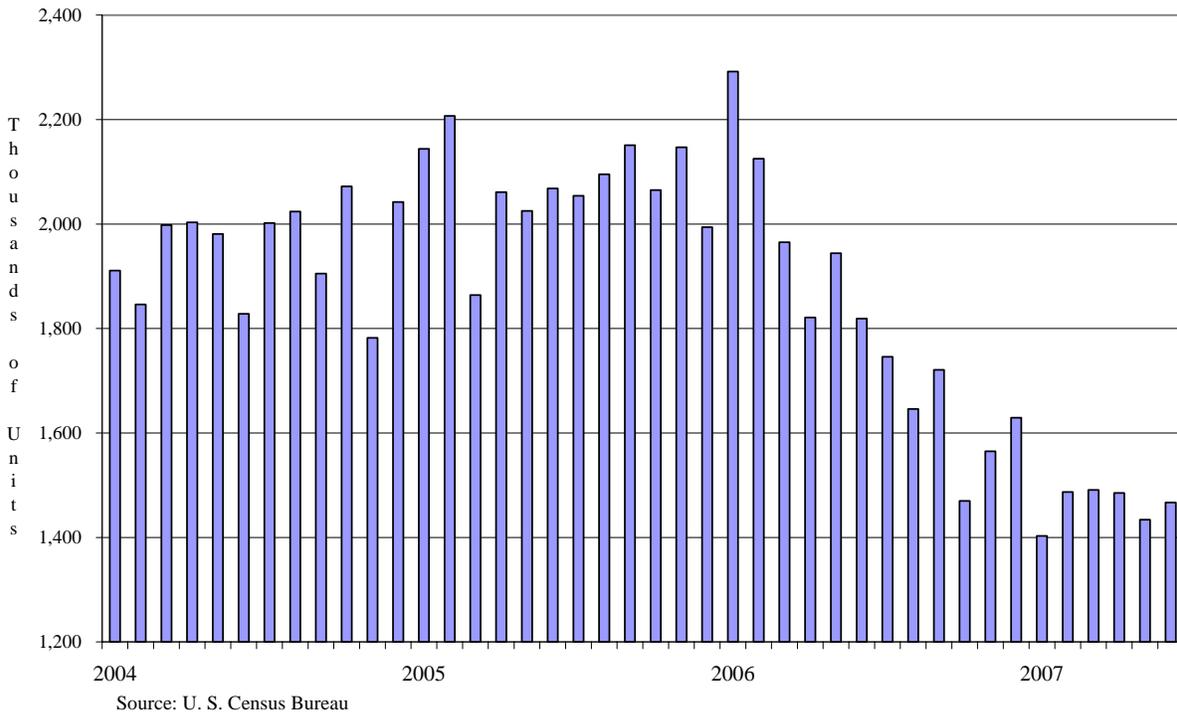


1,819,000 units. Single family units were started at a rate of 1,151,000 a slight down tick versus the revised May rate that was 1,153,000 units. This is still sharply lower than the 1,405,000 units started a year ago. For the multifamily units, they rose by 12.9% during June versus May to 281,000 starts. They are still 8.2% less on a year-over-year basis.

The modest pickup during June was the result of additional activity for the West and South regions more than offsetting decreases for the Midwest and Northeast regions. For the West the number of starts rose by 9.0% versus the May level more than offsetting a steep decrease during previous month. However, starts are 22.5% less than a year ago. Single family activity for the region rose at a slower 6.7% pace during June but versus a year ago starts are off 20.3%. For the South the number of number of starts rose a modest 2.4% during the month. The gain came despite a 4.6% decrease for single family units. Even with the higher activity for June single family starts fell 4.6% during the month. Starts versus a year are also down sharply for the region. Overall, they have slipped 20.4% versus a year ago, with single family starts down a steeper 27.2%.

For the Midwest, the number of starts fell 3.7% despite a 3.1% gain for single family units. On a year-over-year basis the decrease is similar to that of the South and West regions. Overall starts are a marked 20.2% below June a year ago single family starts down to a similar extent, 21.7%. For the Northeast, starts posted a decrease of 2.4% during June. However, for single family units, a slight 0.9% gain was reported. Despite the slippage during June, the region has posted just a modest decrease for starts versus a year ago recording a dip of 3.3% versus a year ago. The drop-off is the result of lower multifamily starts as single family units are up a marked 19.6% compared to June a year ago.

**Total U.S. Housing Starts  
Seasonally Adjusted Annual Rate**





### Labor Market Activity

Payroll employment for the U.S. rose by 132,000 jobs during June on a seasonally adjusted basis. This a modest slowing from the 190,000 jobs added during May but it is in line with the 122,000 job gain during April. The June rise is the result of gains for some service positions, and wholesale trade. Education and health care jobs rose by 59,000 during the month with the bulk of the gain the result of more jobs for health care and social assistance. The government sector recorded a gain of 40,000 jobs with local governments adding 22,000 new positions. State government employment rose by 19,000 jobs. The federal government recorded a slight dip.

Firms in professional and business services shed 9,000 jobs, marking the first decrease for the sector since March. Jobs particularly for employment services fell markedly during June and legal service jobs also decreased. However, small gains were reported for accounting and bookkeeping, architectural and engineering service jobs and for those that provide services to buildings. The financial sector added just 1,000 jobs. A rise for securities, commodity contracts, investment, and insurance positions generally offset decreases for credit intermediation jobs. The information sector recorded no change during June. Small decreases for the publishing sector, telecommunication and for Internet Service Providers were offset by modest gains for motion picture sound recording, broadcasting and Internet publishing and broadcasting jobs.

The leisure sector saw a gain of 39,000 positions with nearly all the rise due to continuing gains for food services and drinking places employment. That sector alone posted a pickup of nearly 35,000 jobs. Retail trade shed 24,000 during the month. The sector has recorded a modest amount of volatility during the most recent few months and the level for June is similar to that for February. Department stores, clothing and clothing accessory stores, and building material and garden supply stores as well as automobile dealers all posted modest decreases that were offset to a small extent by a gain for health and personal care stores.

However, wholesale trade employment picked up with a strong gain during June adding nearly 20,000 jobs. Both durable goods and nondurable goods wholesalers posted marked gains during June. The transportation and warehousing sector added nearly 7,000 jobs. Gains for transit and ground passenger transportation and air transportation offset a modest falloff for truck transportation.

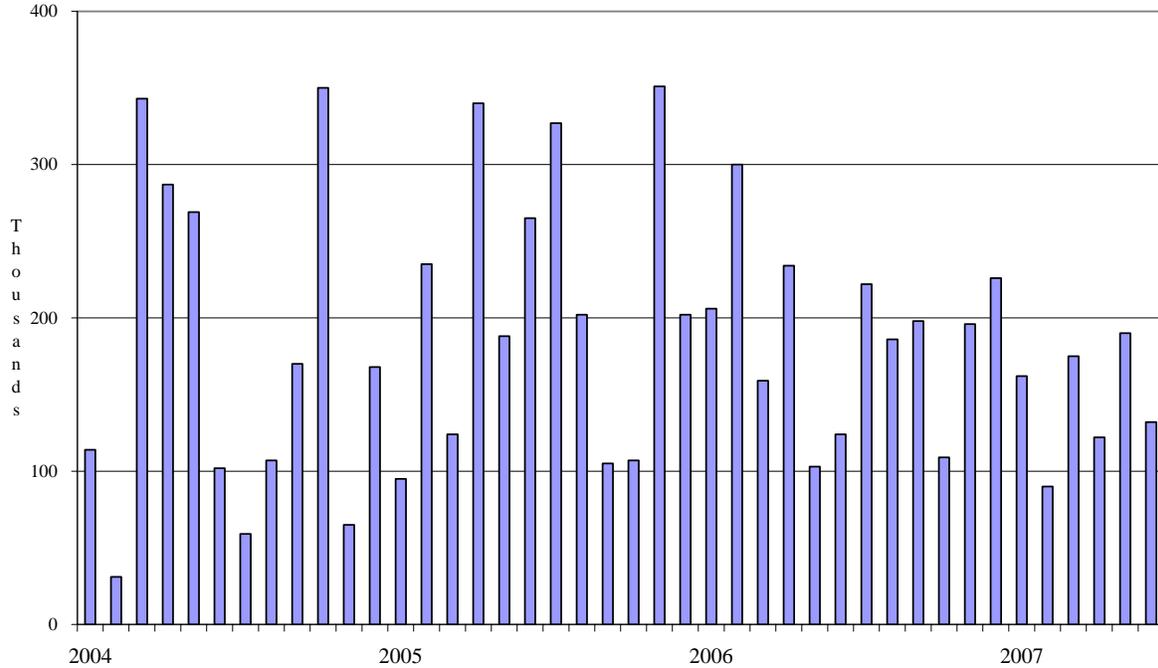
The manufacturing sector recorded another month with decreasing jobs. During June a decrease of 18,000 jobs was posted with most for durable goods. Among the areas with modest decreases were primary metals, computer and peripheral equipment, wood products, motor vehicles and parts, and furniture and related goods. Machinery and fabricated metal products did record small gains during June. For the nondurable goods area, a drop-off for textile mills and apparel as well as petroleum and coal product jobs offset gains for beverage and tobacco product positions.

The construction sector recorded a gain of 12,000 jobs with more than half coming from the construction of buildings, particularly nonresidential. A gain was recorded also for specialty trade contractors, there too also for nonresidential positions. However, even with that rise, construction jobs are still lower than there were during March a reflection of decreases the two previous months.

Natural resources jobs rose just a little during June. There were small gains for both logging and mining sector jobs.



**Seasonally Adjusted Payroll Based Nonfarm Employment  
Change from Previous Month**



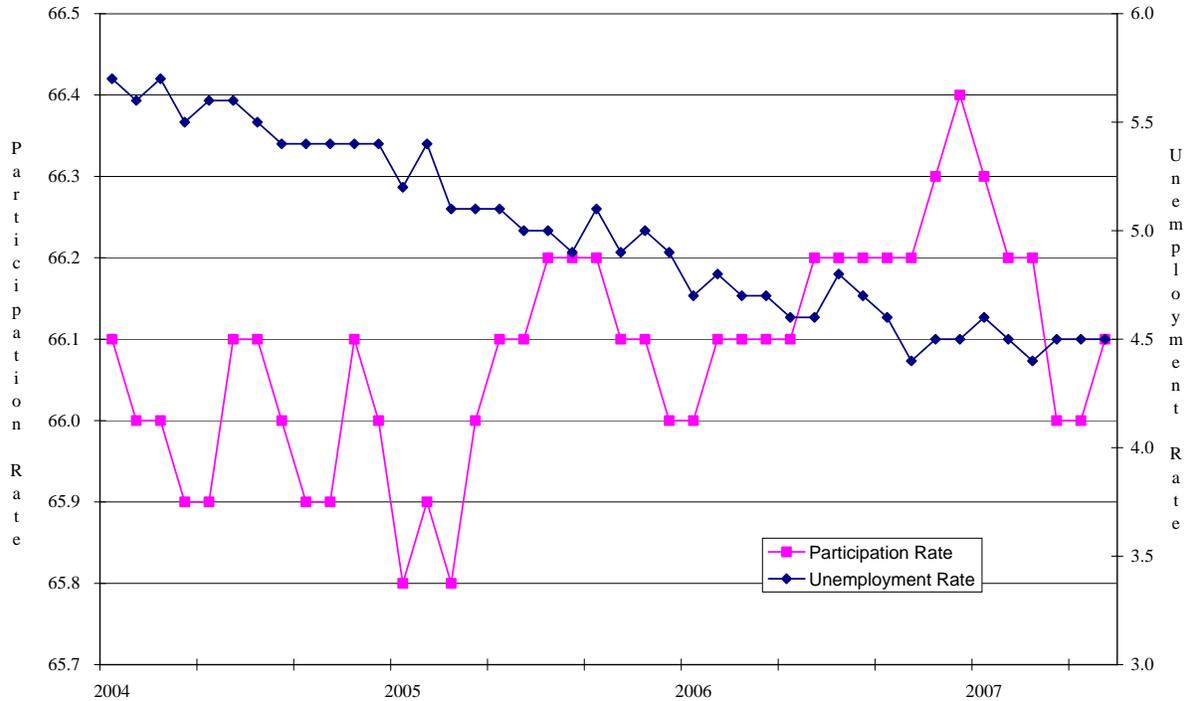
Source: U. S. Bureau of Labor Statistics

The unemployment rate for the U.S. held steady at 4.5% for the third straight month during June. The specific demographic groups recorded little change with participants of Hispanic or Latino ethnicity the posting the only decrease, a 0.1% falloff versus the May rate. During June, the nation’s labor force added 310,000 participants higher than the 175,000 gain during May. Those with a job rose by 197,000 a modest pickup versus the 157,000 newly employed during May. Those without a job but searching for one rose by 114,000 during June a sharp up-tick versus the 19,000 newly unemployed labor force participants during May.

The steady employment gains during the most recent few months may have been a reason for the labor force participation rate’s rise, at least minimally during June. The rate rose from 66.0% during May to 66.1% during June. That marked the first rise of the year. A pickup for teenagers and a small gain for women participating in the labor force more than offset small decrease for men 20 years and older.



**U.S. Labor Force Participation Rate Versus  
The U.S. Unemployment Rate**

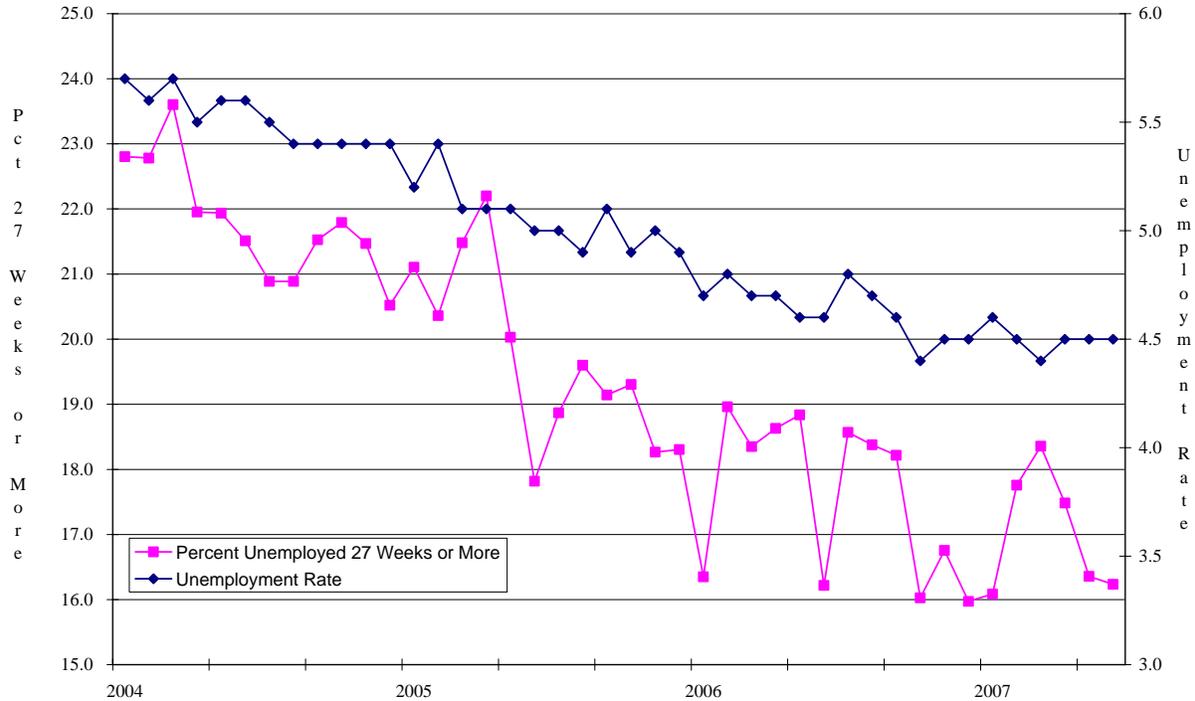


Source: U. S. Bureau of Labor Statistics

The unemployment rate for those individuals out of work for 27 weeks or more has decreased steadily since reaching a high during March. During that month, 18.4% of those without a job were considered as long term unemployed. By June those that who are thought of as the long term unemployed comprised just 16.2% of the unemployed. This recent trend may be the result of the general rise in the number of jobs created. There may also additional job reductions due to seasonal variations which are the result of unexpected weather. While the individuals who have been without a job for an extended period of time may be the main beneficiaries that may also allow those who have recently become unemployed a longer time period to accept a position. This would raise the percentage of short-term unemployed individuals while reducing the share for the longer term job seekers.



**U.S. Percentage of Unemployed 27 Weeks or More  
The U.S. Unemployment Rate**

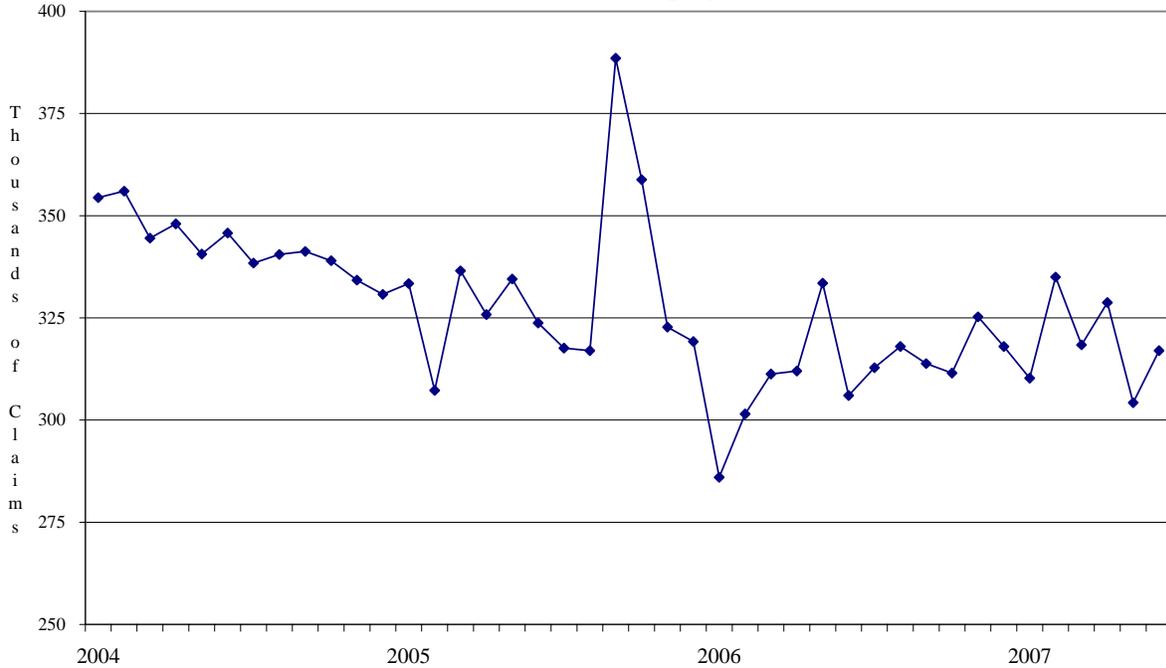


Source: U. S. Bureau of Labor Statistics

A modest rise for seasonally adjusted initial claims filed for unemployment insurance was recorded during June. However, the number of these claims continues to hold within a relatively narrow range and has remained so for more than a year. Claims may vary for a variety of reasons as firms add to or reduce their payrolls with their business needs. During June the rise may have resulted from a rise in layoffs for trade and service industries in California. Additionally, there were a number of layoffs for the transportation and warehousing sectors.



**Monthly Average of Weekly Seasonally Adjusted Initial Claims for Unemployment Insurance**



Source: U. S. Department of Labor

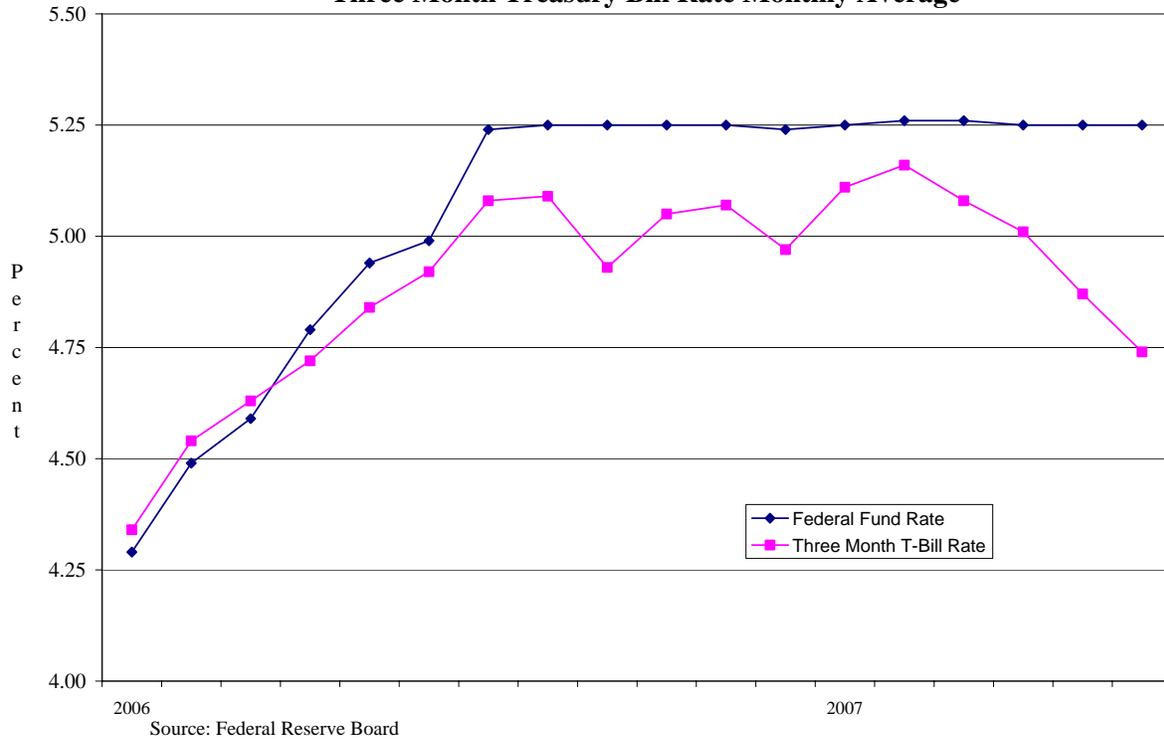
**Financial Markets**

At June’s meeting, the Federal Reserve Open Market Committee decided to maintain the target rate for the federal funds rate at 5.25%. The statement announcing that the rate would be held constant said that economic gains were modest during for the year thus far despite ongoing the adjustment for the housing sector. Also it states that the economy is likely to rise at moderate pace during the next several quarters. The statement says that while its reading on core inflation has decreased, a sustained moderation for inflation has yet been convincingly demonstrated. Additionally, the high level of resources currently being utilized has the potential to cause a rise for prices. With this in mind, the statement concludes by saying that the predominant issue is whether inflation will moderate as expected. Similar to recent statements any future policy adjustments will depend on the forecasts for both real GDP gains and inflation based on data releases.

While the rate for federal funds held steady, the Three-Month Treasury bill rate average fell for the fourth consecutive month. The pace of the decrease was about the same for May and June. The dip in the average may be the result of aggregate demand rising at a slower pace, possibly dragged down continuing weakness for housing. The falloff for the Three-Month Treasury bill further ensured that the spread between that average and the federal funds rate would further widen. It was 50 basis points during June. It has lessened during July possibly due to a pickup in economic activity which may have caused a pickup in the demand for funds.



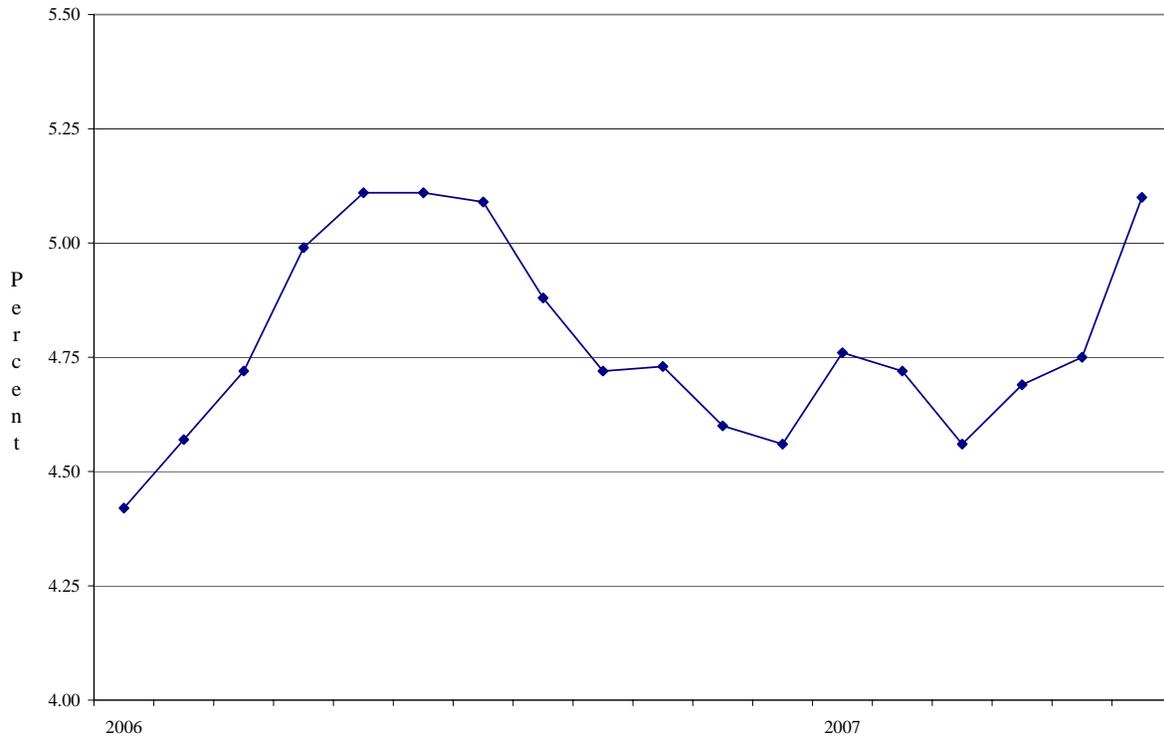
Federal Funds Rate Monthly Average Versus  
Three Month Treasury Bill Rate Monthly Average



While the Three-Month rate fell during June, the Ten-Year U.S. Treasury bond rate rose for the third consecutive month. The monthly average rose a steep 35 basis points, greater than the six basis point rise during May and the 13 basis point gain during April. This may be reflective of the overall belief that the markets are accepting the Federal Reserve’s statement that it will need a period of time where inflation is less or at least at the top end of the range before the short-term rate is considered for reduction. As such the long-term bond markets have seen bond prices adjust to reflect the belief that inflation is a concern and are now part of the bond yield. The higher rates may have also been reflective of the feeling that the economy was gaining strength thus putting additional pressure on rates to rise.



Monthly Average Ten Year U.S. Treasury Bond

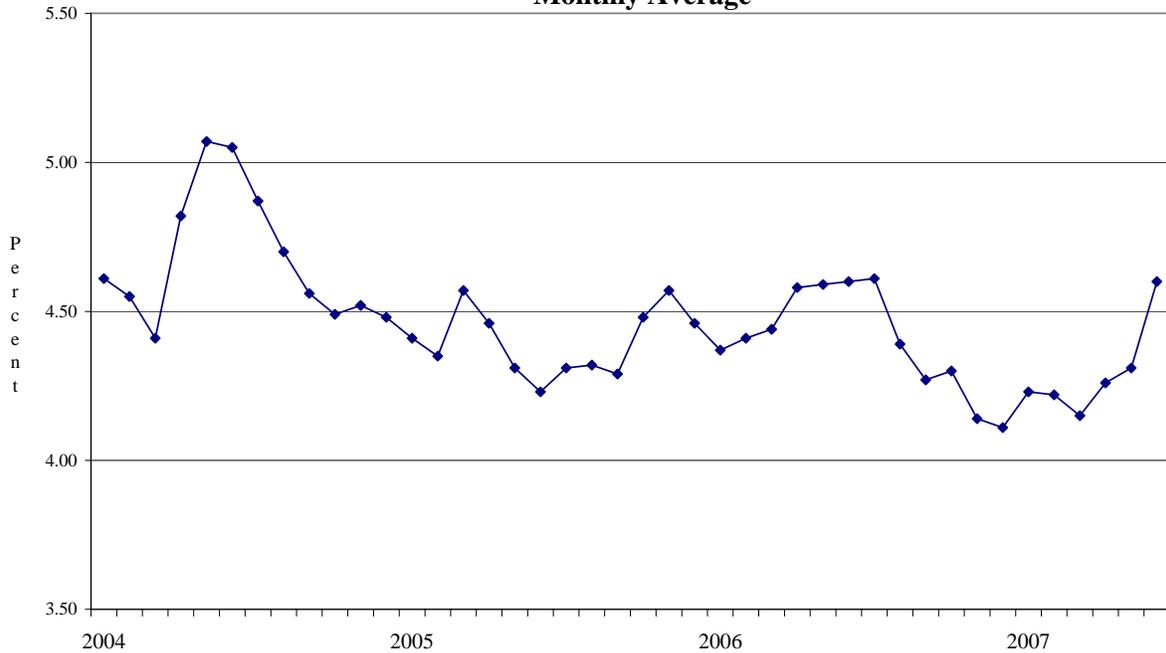


Source: Federal Reserve Board

The average rate for state and local bonds also rose during June in a pattern similar to that for the Ten-Year Treasury issues. The average rate rose 29 basis points during June, a higher pace than the five basis point gain during May and the 11 basis point pickup during April. The very similar pattern may reflect the constancy of the tax preference for state and local bond issues as well as the degree of risk for these two types of bonds.



**State and Local Bonds --20 Year Maturity  
Monthly Average**



Source: Federal Reserve Board

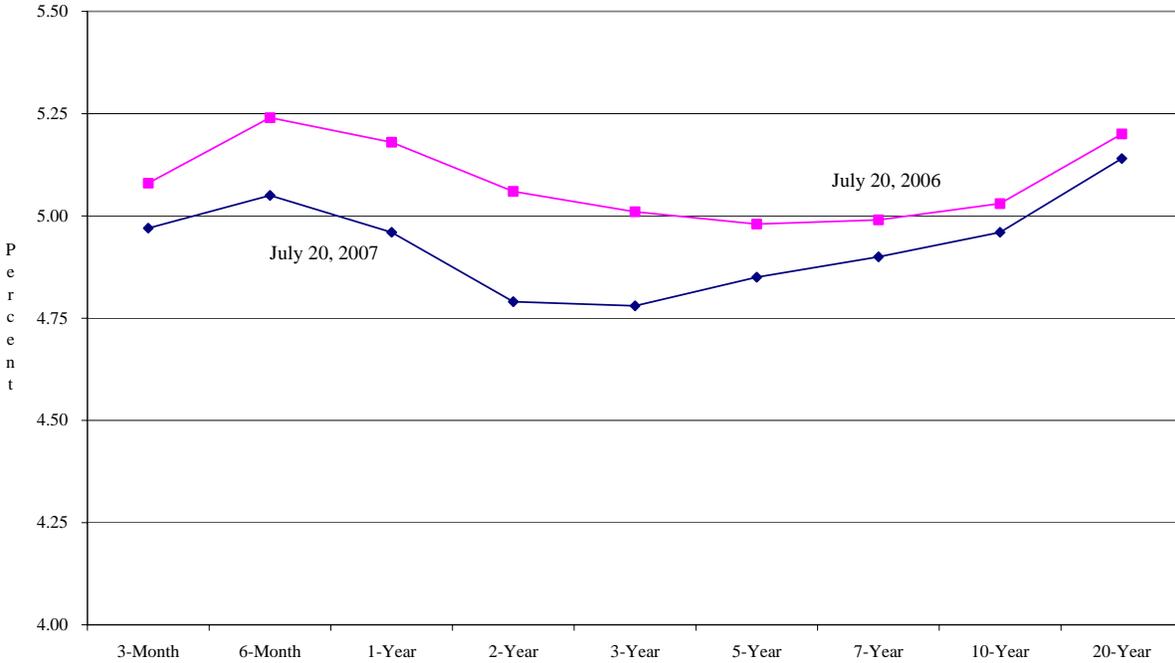
Note: Bond Buyer Index, General Obligation, 20 Years to Maturity, Mixed Quality, Thursday Quotations

**Yield Curve**

The yield curves for the selected day in July versus July a year ago are relatively similar except that rates are lower versus a year ago. Rates peak at the six month term before decreasing to the two year yield where the rates are at their minimum and then slowly and steadily rise as the term of the instrument rises. The higher rates for the shorter term are likely tied to the federal funds rate set by the Federal Reserve. As the term for the instrument rises the federal funds rate plays less of a role and the rate is determined by the time period for the instrument and the expectation for inflation over the time horizon. The lower rates versus a year ago may be a reflection of the slower growing economy which implies less demand for funds particularly due to the sluggish housing sector. The level of both housing starts and sales are down considerably from a year ago. However the Federal Reserve still believes that inflation is the key issue and as such the federal funds rate has been held at the 5.25% for nearly a year. This is also reflected by the upward direction for interest rates as the term for bonds rises.



**Yield Curve for Varying Maturities of U.S. Treasury Securities  
June 20, 2007 Versus June 20, 2006**



Source: Federal Reserve Board

**Money Supply Activity**

The decrease of the nation’s money supply as measured by M1, picked up slightly during June versus a year ago. Currency that is in circulation rose at a steady rate during June, recording a 2.0% year over year pickup continuing the trend for the year thus far. However demand deposits fell at a slightly more rapid pace following a slower decrease during May. However, other checkable deposits fell steeply at commercial banks while recording a little decrease at thrift institutions. The falloff for other checkable deposits at the thrift institutions has slowed markedly during the year thus far.

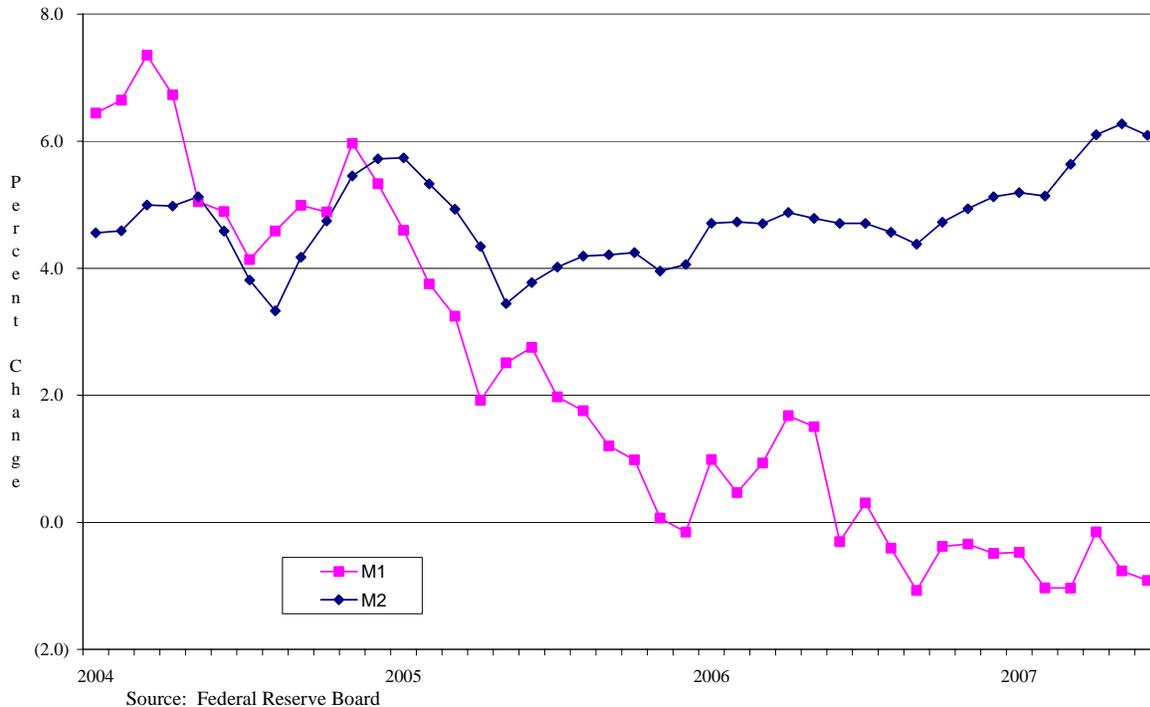
However, when considering the M2 measure of the money supply it rose at slightly slower pace during June. However, it still gained at higher than a 6.0% rate versus a year ago. The very modest slowing was largely due to the less rapid gain for small denomination time deposits at both commercial banks and thrift institutions. For commercial banks the gains have slowed considerably rising at less than half the rate recorded earlier during the year. For thrifts institutions the small denomination time deposit the gains have decreased at a slower pace. That may indicate that these deposits tend to be less responsive to economic factors since the depositors are more likely to be individuals rather than businesses. Savings at both commercial banks and thrifts rose at a steady but modestly pace during June. Retail money market funds posted a strong gain during the month.

The slight tightening for the money supply most likely is the result of a pickup in economic activity raising the demand for funds and the Federal Reserve’s desire to hold the target federal funds rate at



5.25%. It appears that the Federal Reserve is willing to allow the money supply to rise at a rate high enough to ensure that there are sufficient funds to allow for modest real GDP gains but within a range such that it maintains a hold on inflation.

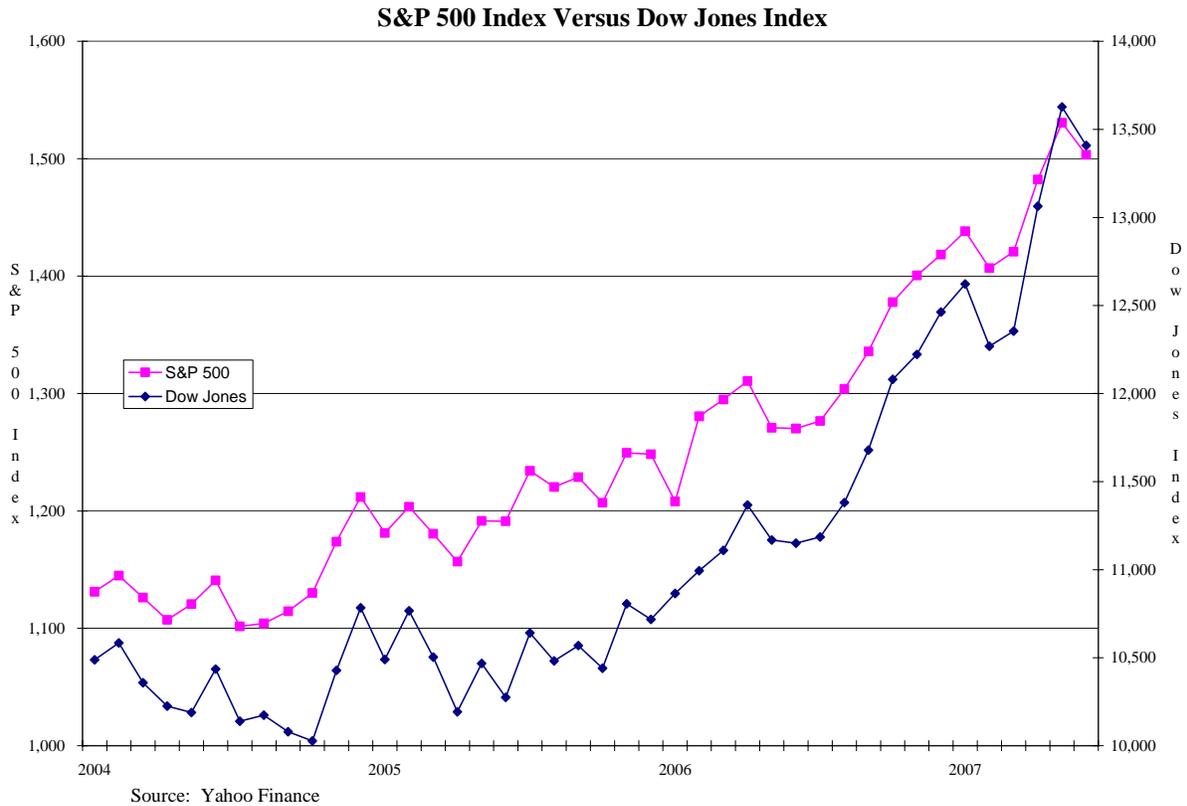
**Year-Over-Year Percent Change in the Seasonally Adjusted Money Supply  
M1 Versus M2**



**Stock Market Activity**

While both of the major stock indices saw decreases during June, they both recorded a sharp rise during the quarter. During the month the Standard and Poor’s 500 Index dipped 1.8% while the Dow Jones fell 1.6%. However for the quarter as a whole, the Dow Jones rose 8.5% while the S&P recorded a 5.8% gain. The falloff during June may have been due to the impact of possible tightening credit for takeovers and for sub-prime mortgages. Also whereas before the June Federal Reserve meeting there was talk of a possible rate cut, the Federal Reserve chose to hold the federal funds rate constant it give little incentive for stocks to rise after the meeting. Stock prices also may have been feeling the effect of oil rising to \$71 a barrel. This may somewhat offset the recent data that pointed to moderate inflation and a stronger economy during the second quarter.

Versus a year ago, the Down Jones average has gained a steep 20.25%, while the S&P 500 has recorded an impressive 18.37% gain. The prices have risen despite no change in the federal funds rate since August, a downturn for the housing market and a sluggish economy during the first quarter. However, consumer spending shows strength on a continuing basis as durable goods purchases picked up during the first quarter.

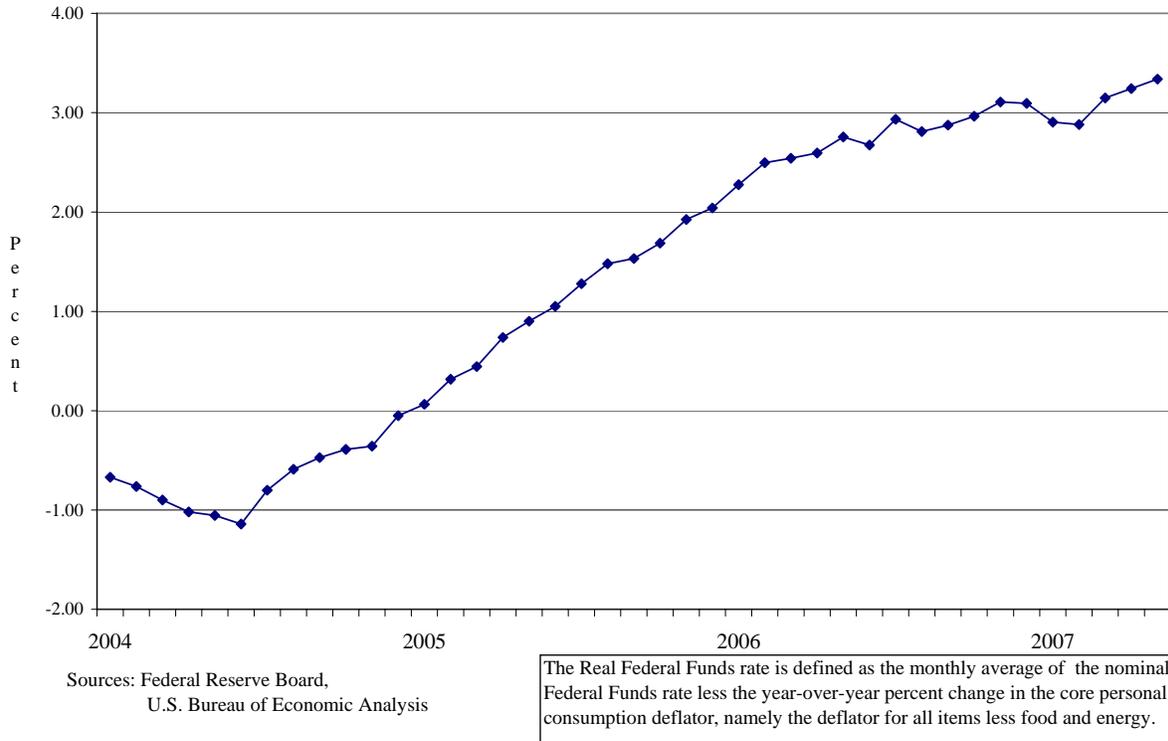


**Real Interest Rate**

During May as the pace of inflation, as measured by the GDP consumption deflator for all items less food and energy fell for the third consecutive month on a year-over-year basis. The pickup for May versus a year ago was a modest 1.91%. That rate is less than the 2.0% pickup that may be at the top end of the Federal Reserve’s target for core inflation. However, as the Federal Reserve statement said, there would need to be a period of at least several months where prices rise at less than 2.0% before it could be convinced to consider lowering the federal funds rate. With no change for the federal funds rate, the dip for inflation has caused the real federal funds rate to rise. It has stayed higher than 3.0% for three consecutive months. While that has most likely had the affect of keeping investment spending somewhat in check, it may have benefited savers as their return after accounting for inflation has risen.



**Real Federal Funds Rate**



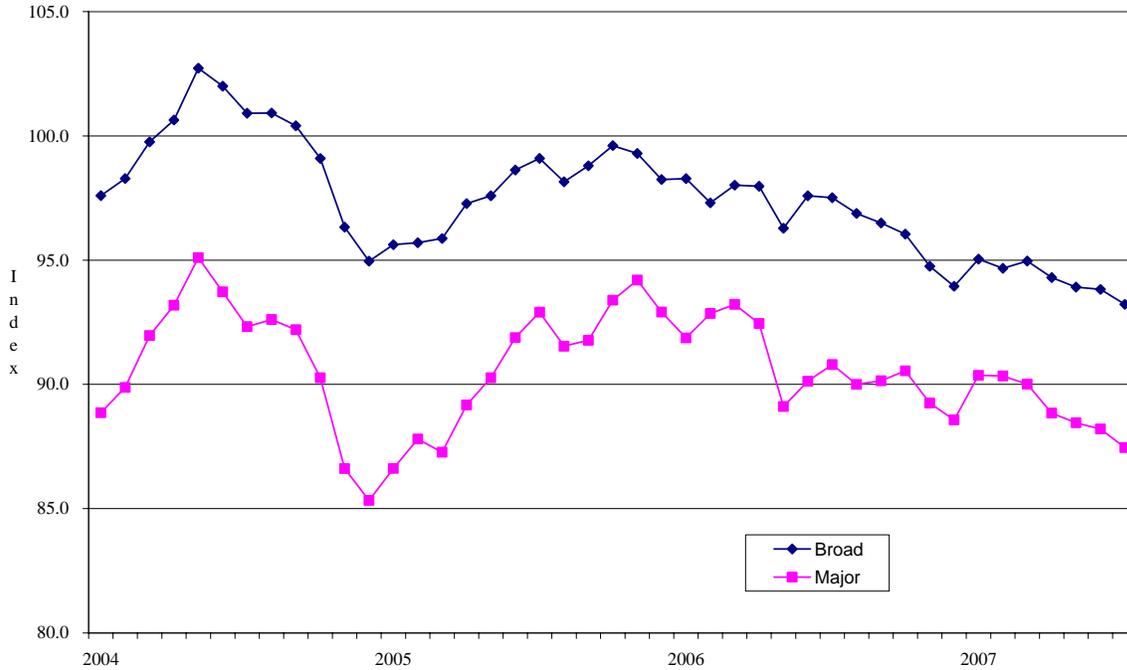
**International Markets**

The value of the U.S. dollar as measured against two major indices of groups of foreign currencies continued to decrease during July. The recent downturn may be the result of several factors such as a sluggish gain for the real GDP during the first quarter, and continuing weakness in the housing sector and further emphasized by the sub-prime market. That added to the pressure for the dollar following the announcement that one rating agency would tighten its standards used to rate bonds backed by sub-prime mortgages. For some that implied the at least one large rating agency was too optimistic about the housing market. This would likely mean that at least some bonds would be downgraded. With the recent Federal Reserve announcement to hold the federal funds rate at no change, and then adding that it needs convincing for a period of that inflation is not a problem that may have sent foreign investors to seek higher rates elsewhere.

The value of the British pound has picked up sharply recently. Much of the gain is the result of a pickup for interest rates that have been raised by the Bank of England to meet inflation targets. The dollar's value against the Japanese yen however, has been steady mainly due to low rates available in Japan since inflation remains just minimal there.



**Real Federal Reserve Trade Weighted Dollar Index  
Broad Versus Major (March 1973 = 100.0)**



Source: Federal Reserve Board

**LOCAL ECONOMIC ACTIVITY**

**Labor Markets**

Employment gains for the Long Island region continued to trend slower during June on a year-over-year basis. The region saw payroll jobs rise by 7,000 versus a year ago, this compares to 8,400 jobs added during May and a gain of 10,500 during April. This marks the slowest gain since September.

Much of the rise is the result of increased professional and business service jobs. The sector recorded a pickup of 4,200 positions during June higher than the 2,900 added during May and the 2,300 gain during April. The June rise was largely the result of additional hiring for administrative, support and waste and remediation positions. Jobs rose by 1,600 versus a year ago following no gain during May and slight decrease during April. The region saw a gain of 700 jobs for accounting, tax preparation, bookkeeping and payroll services that is in line with the 900 jobs added during May and the 800 rise during April. However, legal services slipped by 300 versus a year ago, continuing the downward trend which saw a dip of 200 jobs during May. The sector held steady during April. The other sector posting a marked increase is educational and health services. It added 3,800 positions during June mainly in health care and social assistance.

Leisure and hospitality jobs rose by modest 400 a gain similar to the 500 pickup during May but much slower than the strong 1,500 gain during April. The increase is the result of continuing rise for food service and drinking place jobs. While 500 additional jobs were added during June this represents a slowing versus the gain of 900 during May and the 1,000 rise during April. Similarly, the government

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



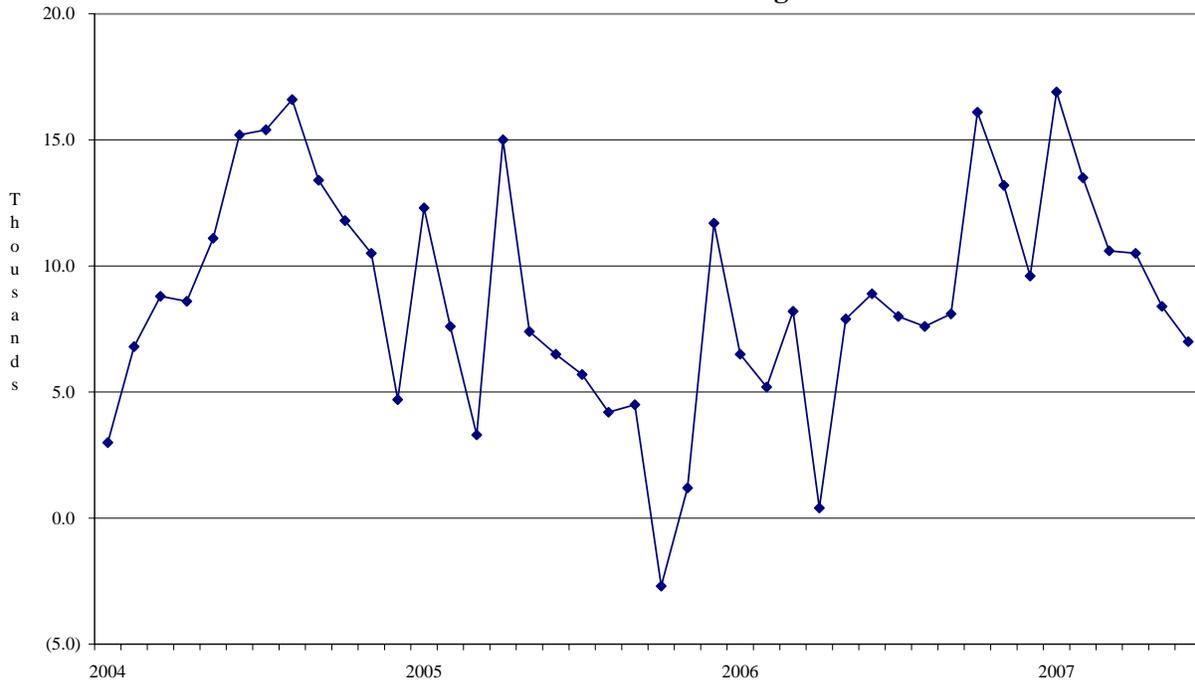
sector added 500 jobs versus a year ago. A sharp rise for local government jobs of 1,000, mainly in education more than offset decreases for state government education and for the federal government. However, the June gain represents a slowdown versus the previous months. During May total government sector employment rose by 700, during April the gain was 1,000 versus the previous year. The strong rise for local government education is still less than the May gain of 1,200 positions and but higher than April's rise of 900 jobs.

The region recorded a modest gain of 400 information sector jobs. However that represents slower gains than the two previous months when 600 and 500 were added for May and April. The pickup during June is due to a marked rise for telecommunications positions. The financial sector recorded another month with decreases. The falloff during June was 1,400 positions. This represents a higher pace than the 1,300 decrease during May and the 400 job falloff during April. Credit intermediation jobs decreased by 900 and real estate positions fell by 500.

Retail trade employment posted a modest decrease of 300 jobs during the month. This represents a slowing versus the decrease of 800 jobs during May and the dip of 500 jobs during April. For June, additional hiring for clothing and clothing accessory stores and general merchandise stores helped to offset the other sectors that shed jobs such as food and beverage stores. Wholesale trade saw a gain of 1,300 positions however, with a strong pickup for nondurable goods wholesalers.

The manufacturing sector saw another month with job decreases. During June employment fell by 2,200 jobs, somewhat slower versus the 2,400 decrease during May but higher than the 1,700 dip during April. Durable goods saw a decrease of 1,600 jobs while the nondurable goods sector fell by 600. Offsetting some of the dip was a marked rise for specialty trade contractors within the construction sector. It posted a gain of 1,500 jobs versus a year ago.

**Nassau-Suffolk Payroll Employment  
Year-Over-Year Change**



Source: New York State Department of Labor

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## FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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The slower pace for New York City job gains resumed during June following a slightly higher pace during May. The City recorded a gain of 47,000 jobs versus June a year ago a somewhat less than the 52,900 jobs added during May but generally in line with the 49,100 gain during April. The professional and business services area added 14,100 jobs versus a year ago with strong gains for accounting, tax preparation bookkeeping and payroll services, advertising, and computer systems design responsible for much of the gain. The rise for June is generally the same as May's 14,000 pickup but less than the April gain of 15,600.

Another sector that recorded a gain of more than 10,000 was educational and health services which saw a pickup of 13,300 jobs very similar to the 13,100 gain during May and a faster pace than the 11,500 rise during April. June's gain was the result of a strong rise for health care and social assistance jobs. Leisure and hospitality jobs recorded a moderate gain due to a sharp rise for accommodation and food service jobs mainly for food service and drinking place jobs. The government sector posted a decrease however during June continuing the pattern of lower employment during the year. The decrease during June of 2,400 was mostly the result of a decrease of 1,500 positions for local governments.

Financial activities jobs rose by 10,100 versus June a year ago. This gain is slightly less than the 11,700 pickup during May, and modestly lower than the 12,400 rise during April. Much of the rise during June came due to a strong increase for securities and commodities contracts particularly for brokerage jobs. Credit intermediation and real estate positions were modestly higher. Information sector jobs dipped for the second consecutive month following no change during April. Small decreases were recorded for telecommunications and publishing jobs offsetting a gain for broadcasting jobs.

Retail trade employment rose by 4,500 versus a year ago during June. The sector saw a rise of 5,700 positions during May and a slower gain of 4,300 jobs during April. During June gains for clothing and clothing accessory stores, grocery stores and general merchandise stores more than offset a decrease for miscellaneous store retailers. Wholesale trade employment dipped however during June much of it the result of a decrease for apparel, piece goods and notions merchants.

The manufacturing sector posted another decrease during June. Employers shed 8,600 positions during the month versus a year ago a more rapid pace than the 7,300 falloff during May the same as April's decrease. Non-durable goods fell by 4,800 versus a year ago while durable goods jobs slipped by 3,800. Construction employment however posted a strong gain with a gain of 2,900 jobs for specialty trade contractors.

The Hudson Valley region of Putnam-Rockland-Westchester also saw jobs rise at a less rapid pace during June. It posted a gain of 5,300 jobs versus a year ago. This is a slower pace than the 5,800 jobs added during May and the 6,400 rise during April. Educational and health service jobs rose by 1,800 on a year-over-year basis with a strong gain for the health care and social assistance area. The June pickup duplicates the May rise but the April gain was slightly higher. Professional and business services recorded a 1,700 job gain, a slightly higher pace than that for May and April, mainly for professional, scientific and technical service positions. Leisure and hospitality jobs posted a minimal gain, the result of some additional hiring for full service restaurants.

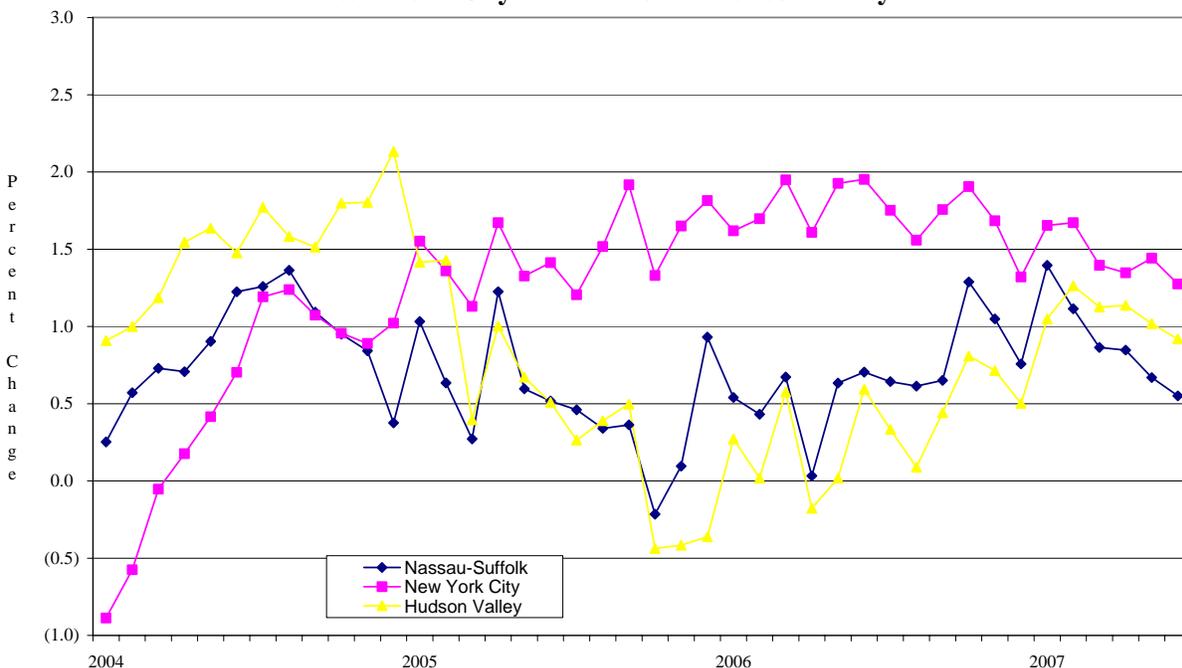
Both the information and financial activities areas recorded a modest dip in employment versus a year ago. Information sector jobs have slipped consistently during the year, while finance positions have decreased modestly since a small gain during February. For finance a marked decrease for credit intermediation positions more than offset a modest rise for real estate positions.



Retail jobs rose during June reversing decreases during the previous two months. A pickup for clothing and clothing accessory stores more than offset a drop for grocery stores. Wholesale trade employment decreased modestly during the month as it has for the past several months.

The manufacturing sector posted a modest decrease as computer and electronic producers reduced their employees. The decrease during June of 300 was slightly greater than the 200 job loss during May but less than the decrease of 400 during April. For the construction area specialty trade contractors added a modest number of jobs.

**Year Over Year Percent Change  
Nonfarm Employment for Nassau-Suffolk  
New York City and the Lower Hudson Valley**



Source: New York State Department of Labor

Reflecting the slowing gains for payroll employment, the unemployment rates for the local labor markets rose during June for all three regions. The unemployment rate for the Nassau-Suffolk region jumped to up to 3.7% during June. This marks a sharp rise for the past two months. The rate which dipped to a low 3.2% during April rose to 3.4% during May rose again during June. A year ago the rate was 3.8%. The higher rate during June comes despite the slow decrease in the number of unemployed. That fell by 1,800 during June versus a year ago. During May those without a job fell by 5,400 and during April that decreased by 11,400.

The number of residents with a job dipped by 6,500 during June less than the 10,000 decrease during May but higher than the 3,000 falloff during April. Following that pattern residents within the region who are considered part of the labor force decreased by 8,200 versus a year ago, a slowing versus the 15,400 drop-off during May which was similar to the April slippage of 15,100. The slowing decrease for those

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

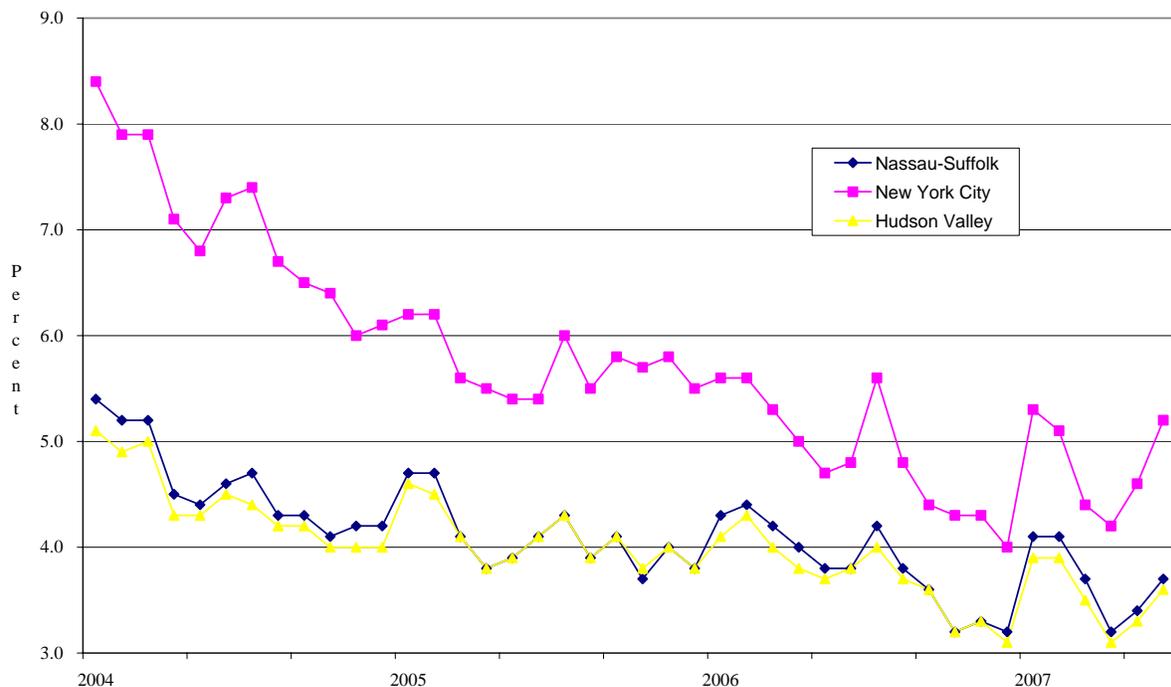


employed, labor force participation, and those unemployed could help to spur the region's labor market if the pattern continues.

The unemployment rate for New York City jumped sharply during June to 5.2% up from May's 4.6% rate and a full percentage point higher than the April rate of 4.2%. A year ago the rate stood at a more modest 4.8%. Much of the rise is due to a higher number on City residents who are unemployed. It rose by 10,000 during June versus June a year ago. During May residents that were considered unemployed fell by 3,000 and during April it decreased by 22,000. This came despite a small 3,000 person pickup for the City's labor force during June. During it posted a small 1000 decrease but during April labor force participation fell by a steep 32,000 residents. Those holding a job slipped by 10,000 during June a higher pace versus the 2,000 dip during May more than reversing the small 1,000 resident gain during April.

The labor market for the Putnam-Rockland-Westchester region also saw a rise unemployment but to a lesser extent than for New York City. The rate for the region rose to 3.6% during June up from the 3.3% rate for May and April's 3.1% level. A year ago the rate was slightly higher, 3.8%. The increase of 0.5% from April matches the rise for the Nassau-Suffolk region. The labor force dipped by 1,900 versus a year ago during June a more modest decrease versus the 5,800 falloff the previous two months. Those residents with a job recorded a dip of just 900 on a year over year basis. This is far slower than the 3,100 decrease during May but almost the same as the April decrease of 200 residents. Those looking for a job fell by 1,000 versus a year ago considerably less than the 2,700 decrease during May and the 5,400 slip during April.

**Comparative Regional Unemployment Rates  
(Rates are not Seasonally Adjusted)**



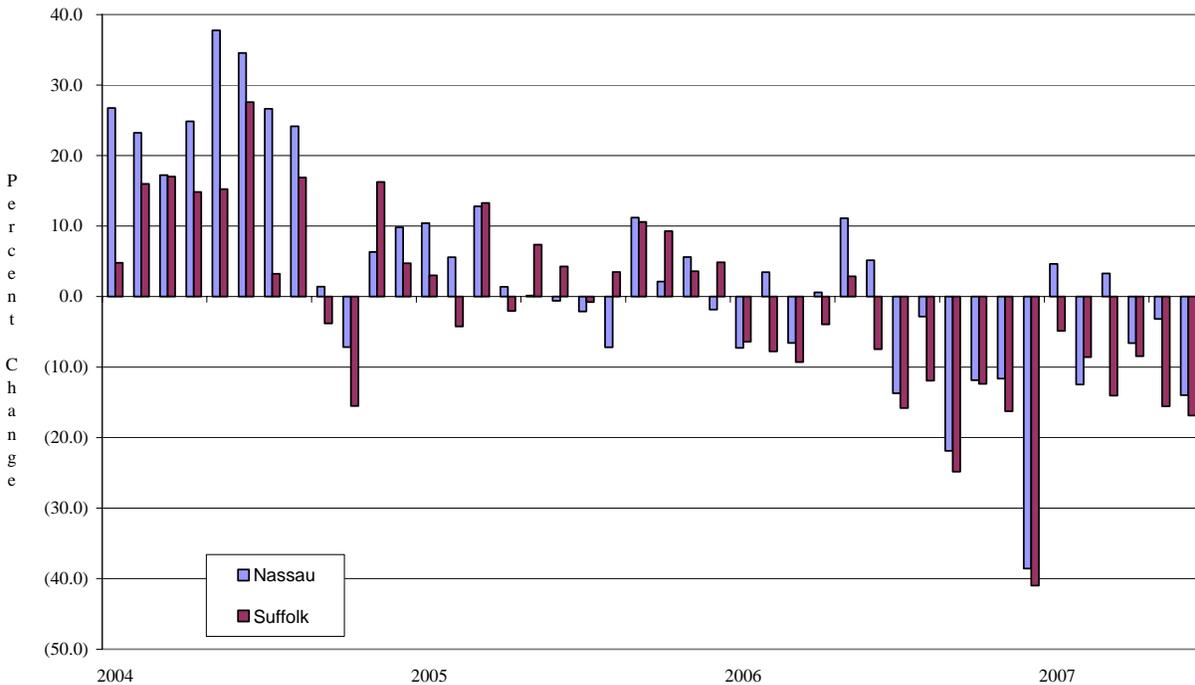
Source: New York State Department of Labor



**Housing**

For Nassau County the sales of existing single family homes fell a steep 14.0% during June versus a year ago. This marks the third consecutive monthly decrease and is the sharpest of the year. The decrease during May was a relatively modest 3.2% about half the 6.6% falloff during April. For Suffolk County sales also decreased, at a slightly higher pace than for Nassau. However, for Suffolk County this marks the 13<sup>th</sup> consecutive falloff on a monthly basis on a year-over-year basis.

**Year Over Year Percent Change  
For Monthly Home Sales**

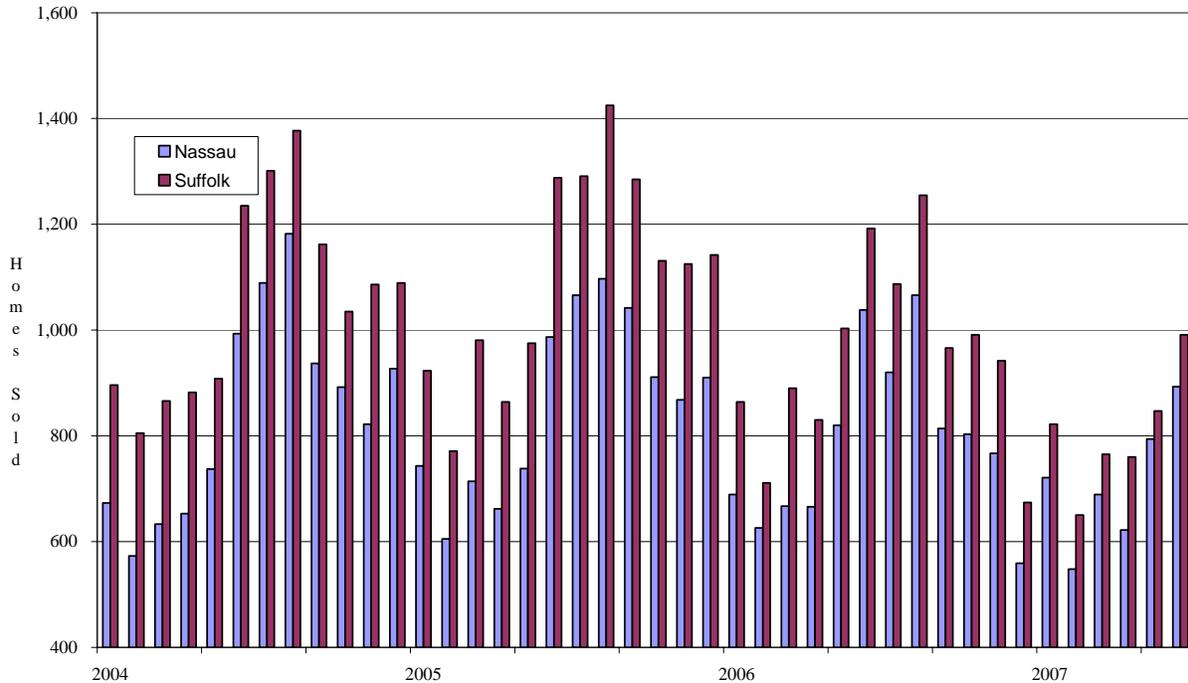


Source: New York State Association of Realtors Monthly Survey

The sluggish sales during the most recent three months and the sharp drop-off during June are important since this is the time of the year when sales levels are at their highest and when more individuals tend to move. Sales for July and August which represent the other strong months will be closely monitored to see the degree the housing sector weakness impacts the region and the County. The ongoing downturn will more likely impact the economy of the region to a greater extent than at other times when sales are less due to the colder weather and other factors.



**Monthly Home Sales For  
Nassau and Suffolk Counties**



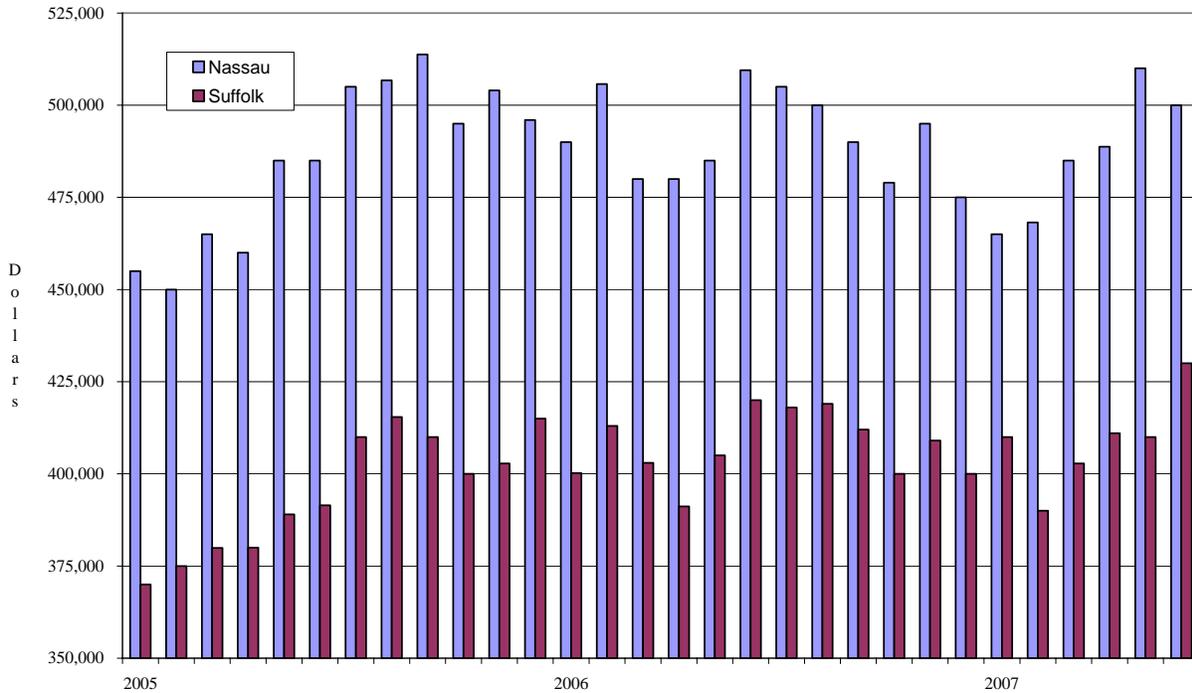
Source: New York State Association of Realtors Monthly Survey

The sales downturn for Nassau County pushed the median price down for existing home sales to \$500,000 during June versus the recent peak of \$510,000 during May. This most likely reflects the slowing demand for the homes within the County. Even with this slip, the median price is at its second highest level of the year. Versus June a year ago, the median price has slipped a modest 1.9% even with the sales weakness during the year.

Despite the continuing falloff for home sales the median price for homes sold in Suffolk County rose to \$430,000 during June, a marked pickup from the \$410,000 median price during May. The median price versus a year ago has risen by 2.4%. Some of the gain could be the result of the lower price base versus Nassau County and other areas of the region.



**Median Sales Price for Existing Single Family Homes  
For Nassau and Suffolk Counties**



Source: New York State Association of Realtors Monthly Survey

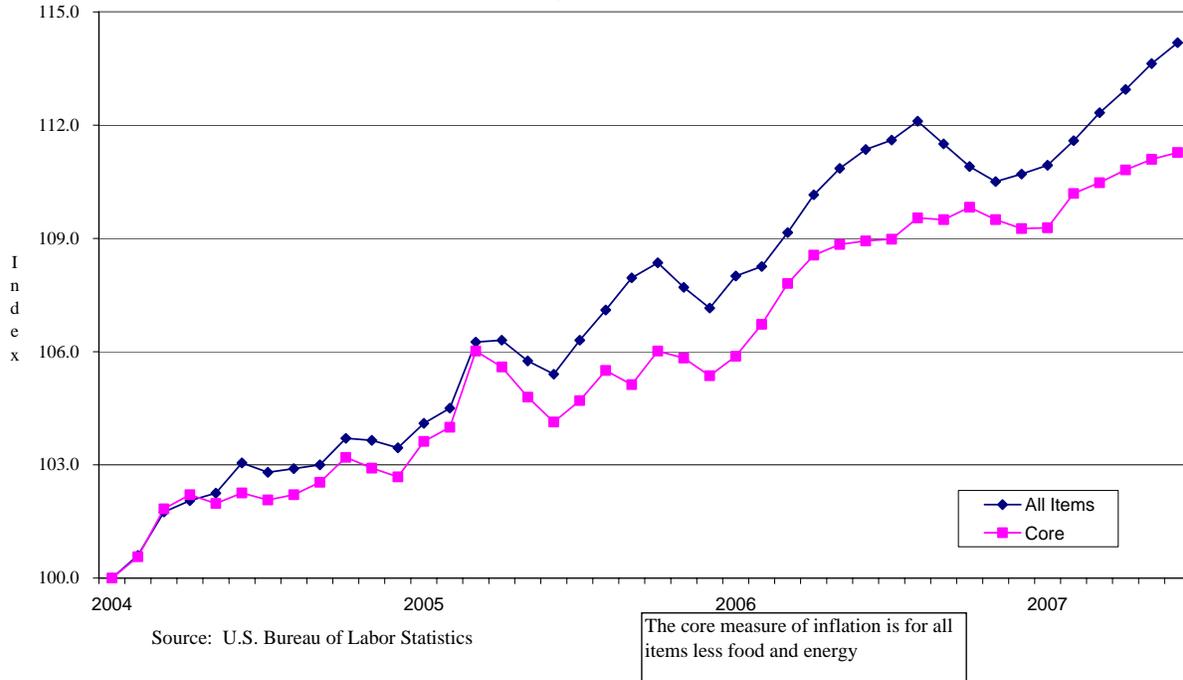
**Consumer Prices**

The region saw a slight deceleration for the New York Metropolitan Consumer Price Index for All Urban Consumers during June that is based on data that are not seasonally adjusted. The index rose 0.5% during June a slightly slower pace than the 0.6% pickup during May the same as April's gain. A modest slowing for energy price gains and lower prices for transportation spurred the more moderate gain. Energy prices rose 3.9% during June a slower gain than May's 4.7% rise but still higher than the 3.0% gain during April. The index without food and energy rose 0.2% during June a slower pace than the 0.3% gain posted for each of the previous three months.

Versus a year ago the index for all items has increased 2.5% for the third consecutive month. The core measure of inflation posted a gain of 2.2% versus on year-over-year basis. This is up from the 2.0% gain during May and the 2.1% rise during April.



**Total and Core Measures for the New York Metro CPI  
for All Urban Consumers  
(January 2004 = 100.0)**



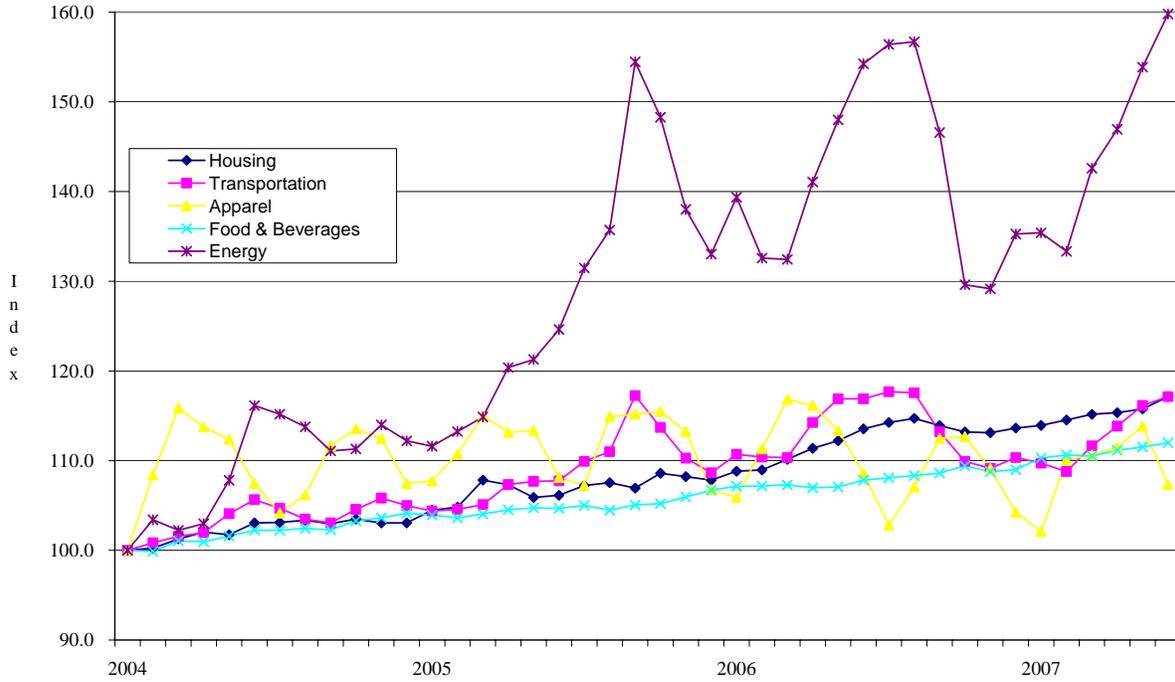
The index for food and beverages rose 0.4% during June slightly higher than the 0.3% gain during May but less than the 0.6% pickup during April. While prices for food at home were essentially steady, food away from home and alcoholic beverage prices both recorded sharp gains during June. Housing costs rose sharply during the month following more modest gains the previous two months. During June housing index prices rose a steep 1.2% following May's rise of 0.4% and the April gain of 0.2%. Much of the June gain resulted from the steep pickup for fuel and utility prices which rose 5.6% and electricity costs which recorded a 13.1% rise that helped push overall household energy costs higher by 6.1%. Both the rent for the primary residence and the owners' equivalent rent rose a somewhat more modest 0.4% during June.

Transportation costs recorded gains at a slower pace during June mainly due to less rapid gains for motor fuels. Prices for transportation rose 0.8% during the month a slowing from the 2.0% gain during the previous two months. Motor fuel costs rose 1.0% during June following gains of at least 8.0% during April and May.

Apparel costs decreased sharply during June recording a 5.7% decrease following gains of 2.1% during May and 0.8% during April. Overall apparel prices are still 1.2% lower than a year ago. The index for health care costs held steady following two months of modest gains.



**Selected Components of  
The New York Metro CPI  
(January 2004 = 100.0)**



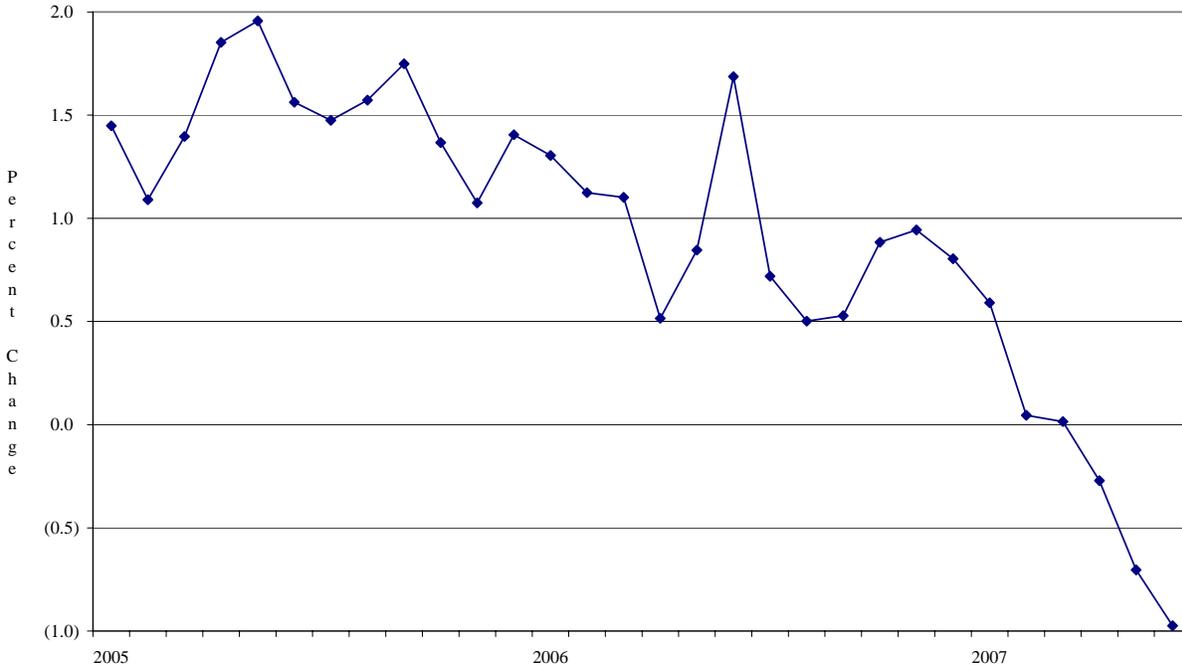
Source: U.S. Bureau of Labor Statistics

**NASSAU COUNTY ACTIVITY**

Nassau County residents holding a job continued to decrease on a year-over-year basis during June. It decreased by 6,700 versus a year ago. During May it fell by 4,700 and 1,800 during April. The number of County residents that are part of the labor force has also decreased but the pace slowed during June. It fell by 4,200 versus a year ago, less than the 7,500 dip during May and 6,000 decrease during April. The slowing decrease for the shrinkage of the labor force may help to improve the County's labor market as participation may imply the belief that the chance of being employed will be improved.



**Year Over Year Percent Change  
for Nassau County Employment  
(Based on Household Survey)**

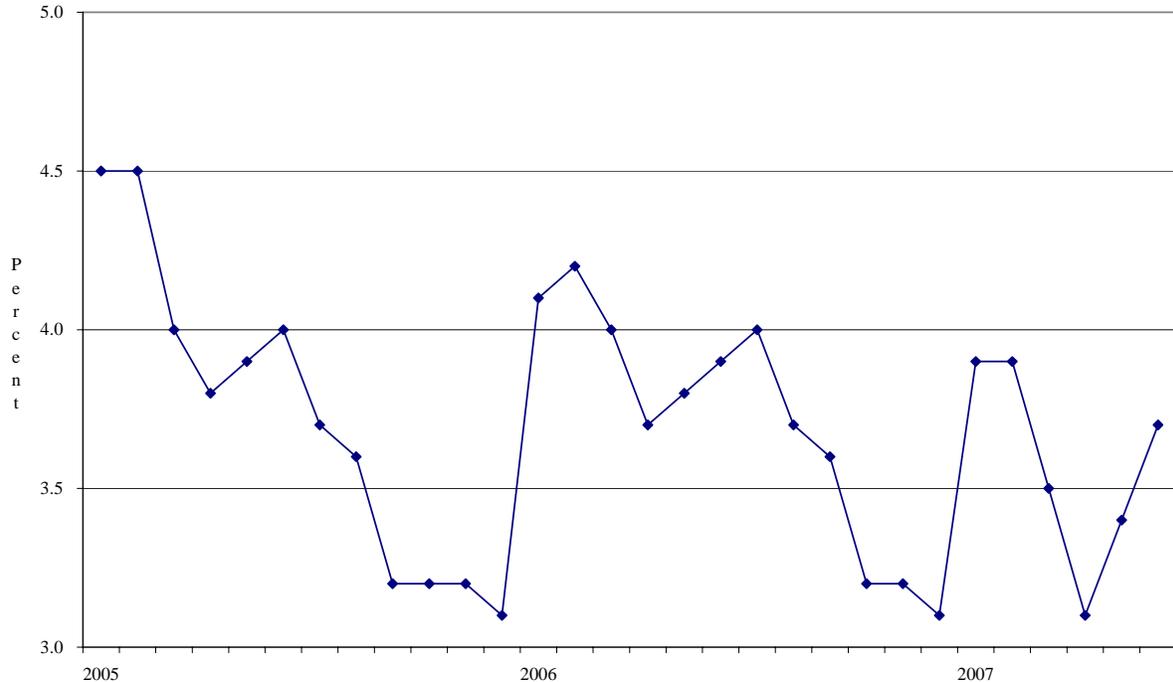


Source: New York State Department of Labor

The drop-off for labor force participation and County residents holding a job is reflected by the sharp rise in the unemployment level for the County. The rate rose to 3.7% during June higher than the 3.4% rate for May and up versus the 3.1% rate during April. The pickup comes even as the number of residents considered unemployed decreased during the most recent few months. During June residents that are considered unemployed recorded a 1,100 decrease versus a year ago. During May the dip was 2,800 persons and during April it fell by 4,200 residents. Some of the slower pace may be the result of people choosing to leave the labor force entirely rather than looking for work. This may be the result of some people believing that they may not be able to find another job.



**Nassau County Unemployment Rate  
(Rate is not Seasonally Adjusted)**



Source: New York State Department of Labor

**POINT OF INTEREST**

The issue dealing with sub-prime mortgages has been cited as a factor that greatly impacts the housing and financial markets. However, the sub-prime market is not limited just to mortgages but rather is part of the sub-prime lending market that includes a whole variety of credit instruments such as sub-prime mortgages, sub-prime car loans and sub-prime credit cards. Sub-prime lending generally is defined by the status of the borrower. Thus by definition, a sub-prime loan is a loan made to someone who does not qualify for a favorable interest rate. The borrowers are the individuals who typically have low credit scores and histories with payment delinquencies, or bankruptcies. Because the sub-prime borrowers are considered at a higher risk for default, sub-prime loans generally have less favorable terms than their traditional counterparts. They may include higher interest rates, regular fees, or a charge that is payable when the loan starts.

The proponents of the sub-prime lending say that it plays an important role in making credit available for those who would less likely have access to the credit market. The opponents say that the sub-prime lending industry deals with predatory practices such as targeting borrowers who do not have the financial resources to repay the loans over the long-term. The complaints concerning the loans have increased recently as more borrowers have been forced to default and several sub-prime lenders have filed for bankruptcy.



As a way that allows for entry into the sub-prime market, lenders take on risks that are associated with lending to those with weak credit ratings. These loans are generally considered a greater risk due to the credit characteristics of the borrower. Lenders may use a variety of methods to offset these risks. For many mortgages loans, the risk may be offset with a higher interest rate. For sub-prime credit cards a sub-prime customer may need to higher over credit fees, higher late fees, or up-front charges for the card. It is also generally the case that customers are not given a “grace period” to pay the charges late. These fees are often generally charged to the account which may drive the customer over the limit, which results in the over the limit fees. These all increase the return for the lender.

For sub-prime borrowers the market offers the opportunity for these individuals with less than very good credit access to the credit markets. Borrowers may use the credit to purchase a home, or finance other types of spending, for example buying a car, pay for living expenses, remodel a home or even pay down a high interest rate credit card. This access to the credit market comes at a price of higher interest rates. Typically these borrowers may be characterized as sub-prime

1. if there are a minimum of two or more loan payments 30 days past due or more within the last year or one loan payment is 60 days past due within the last two years
2. if the individual shows judgments, foreclosures, repossession or non-payment of a loan during the past 24 months
3. or there is a bankruptcy with the past five years.

While most mortgages generally do not fall into this category, the number of sub-prime mortgages has increased recently. During the period 1996 through 2000 about 9% of all mortgage originations were sub-prime. That percentage rose to 21% for the period 2004 through 2006 based on data from Moody’s Investor Services. For the year 2006 sub-prime totaled about \$600 billion, accounting for approximately one-fifth of the nation’s home loan market.

These types of mortgages are generally split into three types.

1. The interest-only that allow borrowers to pay only interest for a period of time, typically up to 10 years
2. The “pick a payment” loans for which borrowers choose their own monthly payment such as the full payment, perhaps the interest only, or a minimum payment which is generally be lower than the payment which may be required to reduce the balance of the loan
3. A fixed rate that quickly converts to a variable rate.

Of the three, the third type has become increasingly popular among lenders. Common vehicles within that group include the “2-28” loan. This initially offers a low interest rate that stays fixed for two years after which the loan resets to a higher adjustable rate for the remainder of the loan, for this case 28 years. The new rate generally is set at some margin over an index say some amount over a Treasury bond or bill rate. Other variations may be the “3-27” and the “5-25.”



### OVERVIEW OF COUNTY SALES TAX REVENUE

The slow pickup for sales tax collections thus far this year most likely is due to the weak housing market for Nassau County. The sales for single family existing homes are down versus a year ago following decreases during April and May. The slow sales imply that sales for goods associated with home purchases such as furniture and electrical appliance have dipped thus keeping a lid on collections. However, the median price for homes that are sold has risen steadily since February and exceeded \$500,000 during May. That may imply that the area retains strength with regard to the housing market. Additionally, payroll employment for the Nassau-Suffolk region continued to rise at a slowing pace through June on a year-over-year basis. Also, while both the region and the County saw a second consecutive up-tick for the unemployment rate, both rates are well below that of the nation.

At the national level, the real GDP rose at a sluggish 0.7% annualized rate during the first quarter with the sluggish housing market helping to temper any up-tick for the economy. However, employment gains continue strong and the unemployment rate has held steady at 4.5% since April.

The continuing strength for employment at the national level, relatively low and steady unemployment and strong consumer spending suggest that real GDP will rise at a more rapid pace during the second quarter. The higher gain comes even with continuing weakness for the housing sector.

For the region the steady employment gains and low unemployment rate should offset the sluggish housing sector to imply a higher level of economic activity. The recent pickup for the median selling price for homes may to lead a pickup for sales of existing single family homes which could spur further consumer spending. Additionally, the recent drop for gasoline prices may also give consumer spending a boost.

With the factors, the County continues to feel that sales taxes will rise at a 3.5% pace on a year-over year basis during the year.

At present, Nassau County has received approximately \$451 million in sales tax revenue, with two remaining non-EFT distributions to be received for the second quarter. If each of the two distributions net increases by 4.77%, the total gross sales tax revenue for the second quarter will be approximately \$259.4 million. This would amount to a year-to-date increase of approximately \$10.47 million.

Table 1 presents scenarios for year-end revenue for Fiscal 2007. The lower limit is estimated at approximately \$1,001.1 million with an upper limit of approximately \$1,040.7 million. Realistically, year-end revenue should amount to approximately \$1,025.8 million.

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



| Budgeted Gross Sales Tax Revenue | FY 06 Actual Gross Revenue | Growth Scenarios From FY 06 | Year-end Forecast For FY 07 | Variance From Budget |
|----------------------------------|----------------------------|-----------------------------|-----------------------------|----------------------|
| \$1,030.9                        | \$991.2                    | 1%                          | ≈\$1,001.1                  | ≈\$-29.7             |
| \$1,030.9                        | \$991.2                    | 2%                          | ≈\$1,011.0                  | ≈\$-19.9             |
| \$1,030.9                        | \$991.2                    | 3%                          | ≈\$1,020.9                  | ≈\$-10.0             |
| \$1,030.9                        | \$991.2                    | 3.5% (Rev #)                | ≈\$1,025.8                  | ≈\$-5.1              |
| \$1,030.9                        | \$991.2                    | 4%                          | ≈\$1,030.8                  | ≈\$-0.1              |
| \$1,030.9                        | \$991.2                    | 5%                          | ≈\$1,040.7                  | ≈\$+9.8              |

## GROSS SALES TAX REVENUE RECEIVED TO DATE

Table 2 summarizes the EFT and non-EFT distributions received by the County as of July 15.

Table 2. Comparative Analysis of Year-to-Date Gross Sales Tax Revenue for Nassau County, 2006 - 2007

| DATE    | 2006       | 2006 YTD Running Total | 2007       | 2007 YTD Running Total | 2007 YTD Change Per Check | 2007 YTD % Change Per Check | 2007 YTD Increase (Decrease) | 2007 YTD % Increase (Decrease) |
|---------|------------|------------------------|------------|------------------------|---------------------------|-----------------------------|------------------------------|--------------------------------|
| 2/5 EFT | 35,694,600 | 35,694,600             | 39,535,293 | 39,535,293             | 3,840,693                 | 10.8%                       | 3,840,693                    | 10.8%                          |
| 3/5 EFT | 33,662,385 | 69,356,985             | 36,010,838 | 75,546,131             | 2,348,453                 | 7.0%                        | 6,189,146                    | 8.9%                           |
| 3/5     | 21,176,000 | 90,532,985             | 22,636,000 | 98,182,131             | 1,460,000                 | 6.9%                        | 7,649,146                    | 8.4%                           |
| 3/12    | 12,126,250 | 102,659,235            | 11,113,098 | 109,295,229            | (1,013,152)               | -8.4%                       | 6,635,994                    | 6.5%                           |
| 4/4 EFT | 35,170,528 | 137,829,763            | 35,628,236 | 144,923,464            | 457,708                   | 1.3%                        | 7,093,702                    | 5.1%                           |
| 4/4     | 28,744,000 | 166,573,763            | 29,031,000 | 173,954,464            | 287,000                   | 1.0%                        | 7,380,702                    | 4.4%                           |
| 4/11    | 30,347,428 | 196,921,191            | 23,760,823 | 197,715,287            | (6,586,605)               | -21.7%                      | 794,096                      | 0.4%                           |
| 5/5 EFT | 36,201,368 | 233,122,559            | 37,691,195 | 235,406,482            | 1,489,827                 | 4.1%                        | 2,283,923                    | 1.0%                           |
| 5/5     | 25,630,000 | 258,752,559            | 26,504,000 | 261,910,482            | 874,000                   | 3.4%                        | 3,157,923                    | 1.2%                           |
| 5/12    | 12,980,751 | 271,733,310            | 12,176,545 | 274,087,027            | (804,207)                 | -6.2%                       | 2,353,716                    | 0.9%                           |
| 6/4 EFT | 35,955,951 | 307,689,262            | 39,240,496 | 313,327,523            | 3,284,545                 | 9.1%                        | 5,638,261                    | 1.8%                           |
| 6/4     | 24,710,000 | 332,399,262            | 25,255,000 | 338,582,523            | 545,000                   | 2.2%                        | 6,183,261                    | 1.9%                           |
| 6/12    | 12,806,709 | 345,205,970            | 12,042,634 | 350,625,156            | (764,075)                 | -6.0%                       | 5,419,186                    | 1.6%                           |
| 6/27    | 34,340,000 | 379,545,970            | 34,683,000 | 385,308,156            | 343,000                   | 1.0%                        | 5,762,186                    | 1.5%                           |
| 7/1 EFT | 36,050,416 | 415,596,387            | 38,238,584 | 423,546,740            | 2,188,167                 | 6.1%                        | 7,950,354                    | 1.9%                           |
| 7/15    | 26,942,578 | 442,538,965            | 27,423,519 | 450,970,259            | 480,941                   | 1.8%                        | 8,431,295                    | 1.9%                           |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

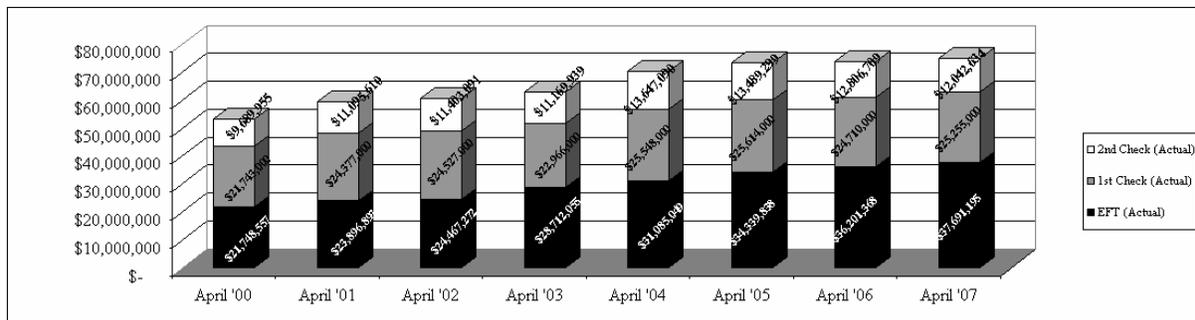


As stated above, the County is yet to receive two non-EFT checks for the second quarter. If both checks have an average increase of 4.77%, the total gross sales tax revenue for the second quarter will be approximately \$259.4 million. This would amount to a year-to-date increase of approximately \$10.47 million over 2005.

## MONTHLY GROSS SALES TAX REVENUE FOR THE SECOND QUARTER OF 2007

Table 3. Actual Gross Sales Tax Revenue for April 2007

Table 3. Actual and Projected Gross Sales Tax Revenue for April 2007.



| Sales Tax Revenue              | April '00            | April '01            | April '02            | April '03            | April '04            | April '05            | April '06            | April '07            | % Change Year-to- |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| EFT (Actual)                   | \$ 21,748,557        | \$ 23,896,893        | \$ 24,467,272        | \$ 28,712,055        | \$ 31,085,049        | \$ 34,339,838        | \$ 36,201,368        | \$ 37,691,195        | 4%                |
| 1st Check (Actual)             | \$ 21,743,000        | \$ 24,377,000        | \$ 24,527,000        | \$ 22,966,000        | \$ 25,548,000        | \$ 25,614,000        | \$ 24,710,000        | \$ 25,255,000        | 2%                |
| 2nd Check (Actual)             | \$ 9,689,955         | \$ 11,095,610        | \$ 11,403,091        | \$ 11,169,939        | \$ 13,647,090        | \$ 13,489,299        | \$ 12,806,709        | \$ 12,042,634        | -6%               |
| <b>Total Sales Tax Revenue</b> | <b>\$ 53,181,512</b> | <b>\$ 59,369,503</b> | <b>\$ 60,397,363</b> | <b>\$ 62,847,994</b> | <b>\$ 70,280,139</b> | <b>\$ 73,443,137</b> | <b>\$ 73,718,077</b> | <b>\$ 74,988,828</b> | <b>2%</b>         |

| Year-to-date Variance         | April '00 | April '01        | April '02        | April '03        | April '04        | April '05        | April '06      | April '07        |
|-------------------------------|-----------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| EFT                           | -         | 2,148,336        | 570,379          | 4,244,783        | 2,372,994        | 3,254,789        | 1,861,530      | 1,489,827        |
| 1st Check                     | -         | 2,634,000        | 150,000          | (1,561,000)      | 2,582,000        | 66,000           | (904,000)      | 545,000          |
| 2nd Check                     | -         | 1,405,655        | 307,481          | (233,152)        | 2,477,151        | (157,791)        | (682,590)      | (764,075)        |
| <b>Total Revenue Variance</b> | <b>-</b>  | <b>6,187,991</b> | <b>1,027,860</b> | <b>2,450,631</b> | <b>7,432,145</b> | <b>3,162,998</b> | <b>274,940</b> | <b>1,270,752</b> |

When April 2007 is compared to April 2006, Table 3 shows an overall increase of approximately \$1.3 million. This resulted from the EFT check being approximately \$1.5 million more than last year, while the two non-EFT came in with approximately \$0.2 million decrease from the prior year.

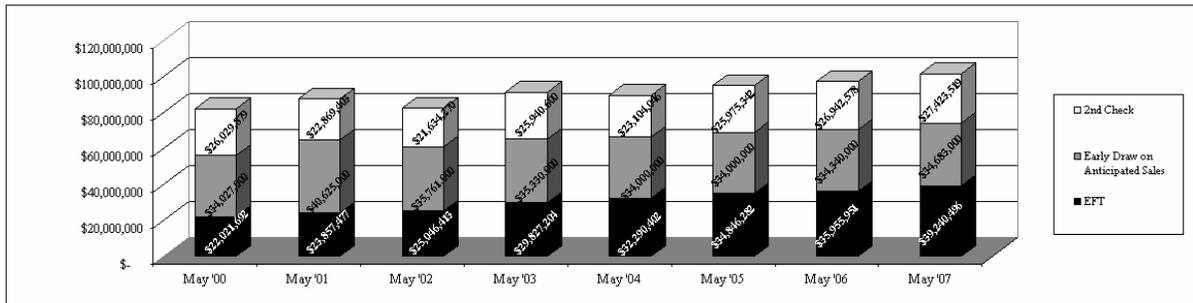
## MONTHLY GROSS SALES TAX REVENUE FOR THE SECOND QUARTER OF 2007

Table 4. Actual Gross Sales Tax Revenue for May 2007

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



Table 4. Actual Gross Sales Tax Revenue for May 2007.



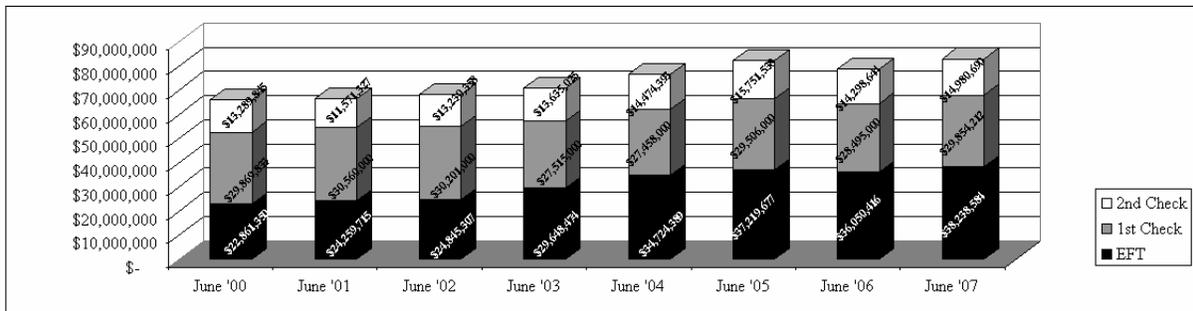
| Sales Tax Revenue               | May '00              | May '01              | May '02              | May '03              | May '04              | May '05              | May '06              | May '07               | % Change Year-to-Date |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| EFT                             | \$ 22,021,692        | \$ 23,857,477        | \$ 25,046,413        | \$ 29,827,204        | \$ 32,290,402        | \$ 34,846,282        | \$ 35,955,951        | \$ 39,240,496         | 9%                    |
| Early Draw on Anticipated Sales | \$ 34,027,000        | \$ 40,625,000        | \$ 35,761,000        | \$ 35,330,000        | \$ 34,000,000        | \$ 34,000,000        | \$ 34,340,000        | \$ 34,683,000         | 1%                    |
| 2nd Check                       | \$ 26,029,879        | \$ 22,869,403        | \$ 21,634,270        | \$ 25,940,600        | \$ 23,104,046        | \$ 25,975,342        | \$ 26,942,578        | \$ 27,423,519         | 4%                    |
| <b>Total Sales Tax Revenue</b>  | <b>\$ 82,078,571</b> | <b>\$ 87,351,880</b> | <b>\$ 82,441,683</b> | <b>\$ 91,097,804</b> | <b>\$ 89,394,448</b> | <b>\$ 94,821,624</b> | <b>\$ 97,238,529</b> | <b>\$ 101,347,015</b> | <b>4%</b>             |

| Year-to-date Variance         | May '00  | May '01          | May '02            | May '03          | May '04            | May '05          | May '06          | May '07          |
|-------------------------------|----------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|
| EFT                           | -        | 1,835,785        | 1,188,936          | 4,780,791        | 2,463,198          | 2,555,880        | 1,109,670        | 3,284,545        |
| 1st Check                     | -        | 6,598,000        | (4,864,000)        | (431,000)        | (1,330,000)        | 0                | 340,000          | 343,000          |
| 2nd Check                     | -        | (3,160,476)      | (1,235,133)        | 4,306,330        | (2,836,554)        | 2,871,297        | 967,236          | 480,941          |
| <b>Total Revenue Variance</b> | <b>-</b> | <b>5,273,309</b> | <b>(4,910,197)</b> | <b>8,656,121</b> | <b>(1,703,356)</b> | <b>5,427,177</b> | <b>2,416,905</b> | <b>4,108,486</b> |

In May 2007, the sales tax revenue increased by four percent relative to last year or \$4.1 million (Table 4). The EFT check came in \$3.3 million or nine percent higher than last year. The first non-EFT was up \$0.3 million from May 2006 and the second non-EFT check was up \$0.5 million, for a total increase of \$4.1 million over last year.

Table 5. Actual and Projected Gross Sales Tax Revenue for June 2007

Table 5. Actual Gross Sales Tax Revenue for June 2007.



| Sales Tax Revenue              | June '00             | June '01             | June '02             | June '03             | June '04             | June '05             | June '06             | June '07             | % Change Year-to-Date |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| EFT                            | \$ 22,861,350        | \$ 24,259,715        | \$ 24,845,307        | \$ 29,648,474        | \$ 34,724,389        | \$ 37,219,677        | \$ 36,050,416        | \$ 38,238,584        | 6%                    |
| 1st Check                      | \$ 29,869,833        | \$ 30,560,000        | \$ 30,201,000        | \$ 27,515,000        | \$ 27,458,000        | \$ 29,506,000        | \$ 28,495,000        | \$ 29,854,212        | 5%                    |
| 2nd Check                      | \$ 13,289,845        | \$ 11,571,327        | \$ 13,230,358        | \$ 13,635,025        | \$ 14,474,393        | \$ 15,751,538        | \$ 14,298,644        | \$ 14,980,690        | 5%                    |
| <b>Total Sales Tax Revenue</b> | <b>\$ 66,021,028</b> | <b>\$ 66,391,042</b> | <b>\$ 68,276,665</b> | <b>\$ 70,798,499</b> | <b>\$ 76,656,782</b> | <b>\$ 82,477,215</b> | <b>\$ 78,844,061</b> | <b>\$ 83,073,485</b> | <b>5%</b>             |

| Year-to-date Variance         | June '00 | June '01       | June '02         | June '03         | June '04         | June '05         | June '06              | June '07         |
|-------------------------------|----------|----------------|------------------|------------------|------------------|------------------|-----------------------|------------------|
| EFT                           | -        | 1,398,365      | 585,592          | 4,803,167        | 5,075,915        | 2,495,287        | (1,169,260)           | 2,188,167        |
| 1st Check                     | -        | 690,167        | (359,000)        | (2,686,000)      | (57,000)         | 2,048,000        | (1,011,000)           | 1,359,212        |
| 2nd Check                     | -        | (1,718,518)    | 1,659,031        | 404,667          | 839,369          | 1,277,145        | (1,452,894)           | 682,045          |
| <b>Total Revenue Variance</b> | <b>-</b> | <b>370,014</b> | <b>1,885,623</b> | <b>2,521,834</b> | <b>5,858,284</b> | <b>5,820,433</b> | <b>\$ (3,633,154)</b> | <b>4,229,424</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



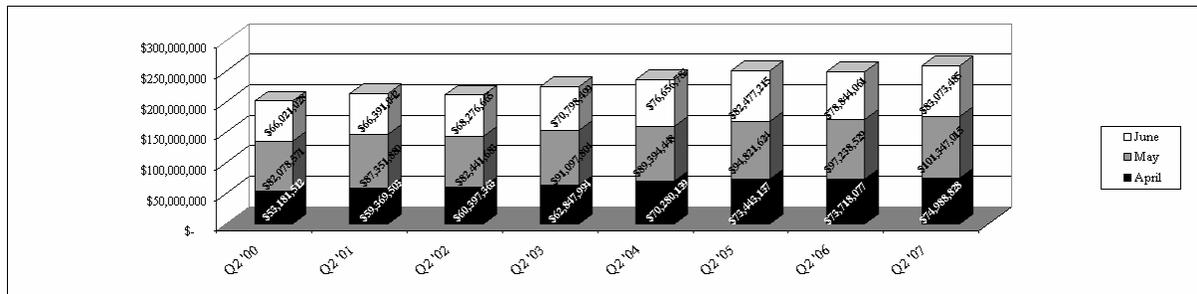
For June 2007, the County has received only the EFT check. When compared to last's year EFT distribution, this year's EFT check for June came in higher by approximately \$2.2 million (Table 5). When the 4.77% rate of growth assumed for the two non-EFT checks, the projected revenue for June is approximately \$83.1 million, an estimated increase of approximately \$4.2 million over June 2006.

## Sales Tax Revenue for Second Quarter of 2007

Table 6 summarizes the actual and projected aggregate monthly sales tax revenue for the second quarter of Fiscal 2006. In 2002, the County received approximately \$211.1 million in sales tax revenue; for 2003, the total revenue for the second quarter was approximately \$224.7 million; for the second quarter of 2004, the total revenue was approximately \$236.3 million, for the second quarter of 2005, the total revenue was approximately \$250.7 million; for the second quarter of 2006, the total revenue was approximately \$249.8 million. For the second quarter of 2007, Management, Finance and Budget estimates that gross revenue will amount to about approximately \$259.4 million.

Table 6. Actual & Projected Gross Sales Tax Revenue for the Second Quarter of 2007

Actual Gross Sales Tax Revenue for the 2nd Quarter of 2007.



| Monthly Sales Tax Revenue   | Q2 '00                | Q2 '01                | Q2 '02                | Q2 '03                | Q2 '04                | Q2 '05                | Q2 '06                | Q2 '07                | % Change Year-to-Date |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| April                       | \$ 53,181,512         | \$ 59,369,503         | \$ 60,397,363         | \$ 62,847,994         | \$ 70,280,139         | \$ 73,443,137         | \$ 73,718,077         | \$ 74,988,828         | 2%                    |
| May                         | \$ 82,078,571         | \$ 87,351,880         | \$ 82,441,683         | \$ 91,097,804         | \$ 89,394,448         | \$ 94,821,624         | \$ 97,238,529         | \$ 101,347,015        | 4%                    |
| June                        | \$ 66,021,028         | \$ 66,391,042         | \$ 68,276,665         | \$ 70,798,499         | \$ 76,656,782         | \$ 82,477,215         | \$ 78,844,061         | \$ 83,073,485         | 5%                    |
| <b>Q2 Sales Tax Revenue</b> | <b>\$ 201,281,111</b> | <b>\$ 213,112,425</b> | <b>\$ 211,115,711</b> | <b>\$ 224,744,297</b> | <b>\$ 236,331,369</b> | <b>\$ 250,741,976</b> | <b>\$ 249,800,667</b> | <b>\$ 259,409,329</b> | <b>4%</b>             |

| Year-to-date Variance         | Q2 '00   | Q2 '01            | Q2 '02             | Q2 '03            | Q2 '04            | Q2 '05            | Q2 '06           | Q2 '07           |
|-------------------------------|----------|-------------------|--------------------|-------------------|-------------------|-------------------|------------------|------------------|
| April                         | -        | 6,187,991         | 1,027,860          | 2,450,631         | 9,882,776         | 10,595,142        | 274,940          | 1,270,752        |
| May                           | -        | 5,273,309         | (4,910,197)        | 8,656,121         | 6,952,765         | 3,723,821         | 2,416,905        | 4,108,486        |
| June                          | -        | 370,014           | 1,885,623          | 2,521,834         | 8,380,117         | 11,678,716        | (3,633,154)      | 4,229,424        |
| <b>Total Revenue Variance</b> | <b>-</b> | <b>11,831,314</b> | <b>(1,996,714)</b> | <b>13,628,586</b> | <b>25,215,658</b> | <b>25,997,679</b> | <b>(941,309)</b> | <b>9,608,662</b> |

## What-if Scenarios and Year-end Revenue

In Fiscal 2003, the County received a total of approximately \$895.5 million in sales tax revenue. For Fiscal 2004, the County received a total of approximately \$939.9 million, a growth rate of 4.96% for Fiscal 2004. For Fiscal 2005, the County received a total of approximately \$953.8 million, a growth rate of 1.49% for Fiscal 2005. For Fiscal 2006, the County received a total of approximately \$991.2 million, a growth rate of 3.9% for Fiscal 2006.

Under a rate of growth of 3.5% for Fiscal 2007, year-end is projected at approximately \$1,025.8 million.

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## FISCAL 2007 SECOND QUARTER FINANCIAL REPORT

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If Management, Finance and Budget's rate of growth of 3.5% holds, year-end revenue for Fiscal 2007 is projected at approximately \$1,025.8 million, or no variance from our current budget projection.

### **Summary**

Based on the current revenue trend, Management, Finance and Budget anticipates gross revenue for Fiscal 2007 to exceed last year's amount. Presently, Management, Finance and Budget expects 2007's increase approximately \$34.6 million or 3.5% over 2006.

**KEY PERFORMANCE  
INDICATORS**



# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

| Vertical                           | Department                             | On-Board<br>1/1/2002 | FY 2007<br>Budget | On-Board<br>1/1/2007 | On Board<br>6/21/2007 | Budget<br>Variance | Change<br>from<br>1/1/2007 | Change<br>from<br>1/1/2002 |
|------------------------------------|--|----------------------|-------------------|----------------------|-----------------------|--------------------|----------------------------|----------------------------|
| Public Safety                      | Consumer Affairs                       | 30                   | 48                | 41                   | 41                    | (7)                | 0                          | 11                         |
|                                    | Correctional Center/Sheriff            | 1,278                | 1,246             | 1,243                | 1,235                 | (11)               | (8)                        | (43)                       |
|                                    | Emergency Management                   | 0                    | 5                 | 4                    | 7                     | 2                  | 3                          | 7                          |
|                                    | Fire Commission                        | 121                  | 115               | 110                  | 108                   | (7)                | (2)                        | (13)                       |
|                                    | Medical Examiner                       | 51                   | 55                | 52                   | 55                    | 0                  | 3                          | 4                          |
|                                    | Police District                        | 1,807                | 1,838             | 1,715                | 1,735                 | (103)              | 20                         | (72)                       |
|                                    | Police Headquarters                    | 1,728                | 1,769             | 1,724                | 1,734                 | (35)               | 10                         | 6                          |
|                                    | Probation                              | 286                  | 247               | 243                  | 232                   | (15)               | (11)                       | (54)                       |
|                                    | Traffic and Parking Violations Agency  | 33                   | 40                | 36                   | 39                    | (1)                | 3                          | 6                          |
|                                    | Traffic Safety Board                   | 3                    | 2                 | 2                    | 2                     | 0                  | 0                          | (1)                        |
|                                    | <b>Sub-Total</b>                       | <b>5,337</b>         | <b>5,365</b>      | <b>5,170</b>         | <b>5,188</b>          | <b>(177)</b>       | <b>18</b>                  | <b>(149)</b>               |
| Health & Human Services            | Behavioral Services                    | 62                   | 92                | 82                   | 88                    | (4)                | 6                          | 26                         |
|                                    | Health                                 | 289                  | 249               | 238                  | 230                   | (19)               | (8)                        | (59)                       |
|                                    | Physically Challenged                  | 6                    | 7                 | 7                    | 7                     | 0                  | 0                          | 1                          |
|                                    | Senior Citizens Affairs                | 39                   | 40                | 35                   | 35                    | (5)                | 0                          | (4)                        |
|                                    | Social Services                        | 975                  | 915               | 865                  | 878                   | (37)               | 13                         | (97)                       |
|                                    | Veterans Services                      | 8                    | 10                | 9                    | 9                     | (1)                | 0                          | 1                          |
|                                    | Youth Board                            | 8                    | 10                | 5                    | 5                     | (5)                | 0                          | (3)                        |
|                                    |  | <b>Sub-Total</b>     | <b>1,387</b>      | <b>1,323</b>         | <b>1,241</b>          | <b>1,252</b>       | <b>(71)</b>                | <b>11</b>                  |
| Parks, Public Works & Partnerships | Recreation, Parks and Museums          | 337                  | 280               | 274                  | 264                   | (16)               | (10)                       | (73)                       |
|                                    | Public Works                           | 678                  | 533               | 510                  | 512                   | (21)               | 2                          | (166)                      |
|                                    |  | <b>Sub-Total</b>     | <b>1,015</b>      | <b>813</b>           | <b>784</b>            | <b>776</b>         | <b>(37)</b>                | <b>(8)</b>                 |
| Shared Services                    | Civil Service                          | 67                   | 62                | 60                   | 59                    | (3)                | (1)                        | (8)                        |
|                                    | CF - Constituent Affairs               | 14                   | 19                | 18                   | 18                    | (1)                | 0                          | 4                          |
|                                    | CF - Printing, Mail & Graphics         | 37                   | 38                | 38                   | 38                    | 0                  | 0                          | 1                          |
|                                    | County Attorney                        | 131                  | 148               | 153                  | 155                   | 7                  | 2                          | 24                         |
|                                    | Human Resources                        | 0                    | 14                | 12                   | 13                    | (1)                | 1                          | 13                         |
|                                    | Human Rights Commission                | 12                   | 10                | 10                   | 10                    | 0                  | 0                          | (2)                        |
|                                    | Investigations                         | 10                   | 5                 | 5                    | 2                     | (3)                | (3)                        | (8)                        |
|                                    | Labor Relations                        | 1                    | 6                 | 6                    | 7                     | 1                  | 1                          | 6                          |
|                                    | Real Estate Services                   | 11                   | 11                | 10                   | 9                     | (2)                | (1)                        | (2)                        |
|                                    |  | <b>Sub-Total</b>     | <b>283</b>        | <b>313</b>           | <b>312</b>            | <b>311</b>         | <b>(2)</b>                 | <b>(1)</b>                 |
| Management Budget and Finance      | Assessment Review Commission           | 9                    | 43                | 42                   | 41                    | (2)                | (1)                        | 32                         |
|                                    | Information Technology                 | 119                  | 104               | 100                  | 100                   | (4)                | 0                          | (19)                       |
|                                    | Office of Management and Budget        | 12                   | 38                | 36                   | 40                    | 2                  | 4                          | 28                         |
|                                    | Purchasing                             | 28                   | 24                | 23                   | 23                    | (1)                | 0                          | (5)                        |
|                                    | Treasurer                              | 58                   | 45                | 45                   | 44                    | (1)                | (1)                        | (14)                       |
|                                    |  | <b>Sub-Total</b>     | <b>226</b>        | <b>254</b>           | <b>246</b>            | <b>248</b>         | <b>(6)</b>                 | <b>2</b>                   |
| Economic Development               | Housing & Intergovernmental Affairs    | 3                    | 11                | 11                   | 11                    | 0                  | 0                          | 8                          |
|                                    | Planning                               | 13                   | 24                | 20                   | 21                    | (3)                | 1                          | 8                          |
|                                    |  | <b>Sub-Total</b>     | <b>16</b>         | <b>35</b>            | <b>31</b>             | <b>32</b>          | <b>(3)</b>                 | <b>1</b>                   |
| Other Executive Departments        | Coord. Agency for Spanish Americans    | 5                    | 8                 | 7                    | 6                     | (2)                | (1)                        | 1                          |
|                                    | County Executive                       | 8                    | 44                | 44                   | 38                    | (6)                | (6)                        | 30                         |
|                                    | Minority Affairs                       | 4                    | 10                | 10                   | 9                     | (1)                | (1)                        | 5                          |
|                                    | Public Administrator                   | 7                    | 7                 | 7                    | 7                     | 0                  | 0                          | 0                          |
|                                    |  | <b>Sub-Total</b>     | <b>24</b>         | <b>69</b>            | <b>68</b>             | <b>60</b>          | <b>(9)</b>                 | <b>(8)</b>                 |
| Independently Elected Officials    | Assessment                             | 121                  | 251               | 255                  | 257                   | 6                  | 2                          | 136                        |
|                                    | County Clerk                           | 92                   | 102               | 99                   | 97                    | (5)                | (2)                        | 5                          |
|                                    | Records Management                     | 19                   | 13                | 9                    | 8                     | (5)                | (1)                        | (11)                       |
|                                    | County Comptroller                     | 80                   | 98                | 87                   | 88                    | (10)               | 1                          | 8                          |
|                                    | District Attorney                      | 363                  | 356               | 364                  | 368                   | 12                 | 4                          | 5                          |
|                                    | Elections                              | 107                  | 109               | 107                  | 107                   | (2)                | 0                          | 0                          |
|                                    | Legislature                            | 89                   | 94                | 85                   | 90                    | (4)                | 5                          | 1                          |
|                                    |  | <b>Sub-Total</b>     | <b>871</b>        | <b>1,023</b>         | <b>1,006</b>          | <b>1,015</b>       | <b>(8)</b>                 | <b>9</b>                   |
|                                    | <b>Sub-Total Full-Time Employees</b>   | <b>9,159</b>         | <b>9,195</b>      | <b>8,858</b>         | <b>8,882</b>          | <b>(313)</b>       | <b>24</b>                  | <b>(277)</b>               |
| HHS                                | Contract Employees                     | 316                  | 60                | 60                   | 60                    | 0                  | 0                          | (256)                      |
|                                    | <b>Major Operating Funds Sub-Total</b> | <b>9,475</b>         | <b>9,255</b>      | <b>8,918</b>         | <b>8,942</b>          | <b>(313)</b>       | <b>24</b>                  | <b>(533)</b>               |
| SSW                                | Sewer Districts                        | 356                  | 384               | 292                  | 295                   | (89)               | 3                          | (61)                       |
|                                    | <b>Grand Total F/T Employees</b>       | <b>9,831</b>         | <b>9,639</b>      | <b>9,210</b>         | <b>9,237</b>          | <b>(402)</b>       | <b>27</b>                  | <b>(594)</b>               |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



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

| Vertical                               | Department                            | CSEA         | DAI        | IPBA         | PBA          | SHOA         | SOA          | Total Union        |              |                  |            | CONTRACT EMPLOYEE | Total Non          |                    |
|--|---------------------------------------|--------------|------------|--------------|--------------|--------------|--------------|--------------------|--------------|------------------|------------|-------------------|--------------------|--------------------|
|  |                                       |              |            |              |              |              |              | On-Board 6/21/2007 | BOARD MEMBER | ELECTED OFFICIAL | ORDINANCE  |                   | On-Board 6/21/2007 | On-Board 6/21/2007 |
| Public Safety                          | Consumer Affairs                      | 36           |            |              |              |              |              | 36                 |              |                  |            | 5                 | 5                  | 41                 |
|  | Correctional Center                   | 183          |            |              |              | 1,047        |              | 1,230              |              |                  |            | 5                 | 5                  | 1,235              |
|  | Emergency Management                  | 1            |            |              |              |              |              | 1                  |              |                  |            | 6                 | 6                  | 7                  |
|  | Fire Commission                       | 108          |            |              |              |              |              | 108                |              |                  |            |                   |                    | 108                |
|  | Medical Examiner                      | 53           |            |              |              |              |              | 53                 |              |                  | 2          | 2                 | 55                 |                    |
|  | Police District                       | 98           |            |              | 1,447        |              | 190          | 1,735              |              |                  |            |                   |                    | 1,735              |
|  | Police Headquarters                   | 714          | 416        |              | 374          |              | 226          | 1,730              |              |                  |            | 4                 | 4                  | 1,734              |
|  | Probation                             | 231          |            |              |              |              |              | 231                |              |                  |            | 1                 | 1                  | 232                |
|  | Traffic and Parking Violations Agency | 34           |            |              |              |              |              | 34                 |              |                  |            | 5                 | 5                  | 39                 |
|  | Traffic Safety Board                  | 2            |            |              |              |              |              | 2                  |              |                  |            |                   |                    | 2                  |
| <b>Sub-Total</b>                       | <b>1,460</b>                          | <b>416</b>   | <b>-</b>   | <b>1,821</b> | <b>1,047</b> | <b>416</b>   | <b>5,160</b> | <b>-</b>           | <b>-</b>     | <b>28</b>        | <b>-</b>   | <b>28</b>         | <b>5,188</b>       |                    |
| Health & Human Services                | Behavioral Services                   | 86           |            |              |              |              |              | 86                 |              |                  | 2          | 2                 | 88                 |                    |
|  | Health                                | 227          |            |              |              |              |              | 227                |              |                  | 3          | 3                 | 230                |                    |
|  | Physically Challenged                 |              |            |              |              |              |              |                    |              |                  | 7          | 7                 | 7                  |                    |
|  | Senior Citizens Affairs               | 33           |            |              |              |              |              | 33                 |              |                  | 2          | 2                 | 35                 |                    |
|  | Social Services                       | 864          |            |              |              |              |              | 864                |              |                  | 14         | 14                | 878                |                    |
|  | Veterans Services                     | 6            |            |              |              |              |              | 6                  |              |                  | 3          | 3                 | 9                  |                    |
|  | Youth Board                           | 5            |            |              |              |              |              | 5                  |              |                  |            |                   | 5                  |                    |
| <b>Sub-Total</b>                       | <b>1,221</b>                          | <b>-</b>     | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>1,221</b> | <b>-</b>           | <b>-</b>     | <b>31</b>        | <b>-</b>   | <b>31</b>         | <b>1,252</b>       |                    |
| Parks, Public Works & Partnerships     | Recreation, Parks and Museums         | 251          |            |              |              |              |              | 251                |              |                  | 13         | 13                | 264                |                    |
|  | Public Works                          | 504          |            |              |              |              |              | 504                |              |                  | 8          | 8                 | 512                |                    |
|  | <b>Sub-Total</b>                      | <b>755</b>   | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>755</b>         | <b>-</b>     | <b>-</b>         | <b>21</b>  | <b>21</b>         | <b>776</b>         |                    |
| Shared Services                        | Civil Service                         | 57           |            |              |              |              |              | 57                 |              |                  | 2          | 2                 | 59                 |                    |
|  | CF - Constituent Affairs              |              |            |              |              |              |              |                    |              | 18               | 18         | 18                |                    |                    |
|  | CF - Printing, Mail & Graphics        | 38           |            |              |              |              |              | 38                 |              |                  |            |                   | 38                 |                    |
|  | County Attorney                       | 49           |            |              |              |              |              | 49                 |              | 106              | 106        | 155               |                    |                    |
|  | Human Resources                       |              |            |              |              |              |              |                    |              | 13               | 13         | 13                |                    |                    |
|  | Human Rights Commission               | 8            |            |              |              |              |              | 8                  |              | 2                | 2          | 10                |                    |                    |
|  | Investigations                        | 1            |            |              |              |              |              | 1                  |              | 1                | 1          | 2                 |                    |                    |
|  | Labor Relations                       |              |            |              |              |              |              |                    |              | 7                | 7          | 7                 |                    |                    |
|  | Real Estate Services                  | 5            |            |              |              |              |              | 5                  |              | 4                | 4          | 9                 |                    |                    |
|  | <b>Sub-Total</b>                      | <b>158</b>   | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>158</b>         | <b>-</b>     | <b>-</b>         | <b>153</b> | <b>-</b>          | <b>153</b>         | <b>311</b>         |
| Management Budget and Finance          | Assessment Review Commission          | 37           |            |              |              |              |              | 37                 |              |                  | 4          | 4                 | 41                 |                    |
|  | Information Technology                | 93           |            |              |              |              |              | 93                 |              |                  | 7          | 7                 | 100                |                    |
|  | Office of Management and Budget       |              |            |              |              |              |              |                    |              | 40               | 40         | 40                |                    |                    |
|  | Purchasing                            | 21           |            |              |              |              |              | 21                 |              | 2                | 2          | 23                |                    |                    |
|  | Treasurer                             | 39           |            |              |              |              |              | 39                 |              | 5                | 5          | 44                |                    |                    |
| <b>Sub-Total</b>                       | <b>190</b>                            | <b>-</b>     | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>190</b>   | <b>-</b>           | <b>-</b>     | <b>58</b>        | <b>-</b>   | <b>58</b>         | <b>248</b>         |                    |
| Economic Development                   | Housing & Intergovernmental Affairs   |              |            |              |              |              |              |                    |              |                  | 11         | 11                | 11                 |                    |
|  | Planning                              | 18           |            |              |              |              |              | 18                 |              |                  | 3          | 3                 | 21                 |                    |
|  | <b>Sub-Total</b>                      | <b>18</b>    | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>18</b>          | <b>-</b>     | <b>-</b>         | <b>14</b>  | <b>-</b>          | <b>14</b>          | <b>32</b>          |
| Other Executive Departments            | Coord. Agency for Spanish Americans   |              |            |              |              |              |              |                    |              |                  | 6          | 6                 | 6                  |                    |
|  | County Executive                      |              |            |              |              |              |              |                    |              | 1                | 37         | 38                | 38                 |                    |
|  | Minority Affairs                      |              |            |              |              |              |              |                    |              |                  | 9          | 9                 | 9                  |                    |
|  | Public Administrator                  | 5            |            |              |              |              |              | 5                  |              |                  | 2          | 2                 | 7                  |                    |
| <b>Sub-Total</b>                       | <b>-</b>                              | <b>-</b>     | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>5</b>     | <b>-</b>           | <b>1</b>     | <b>54</b>        | <b>-</b>   | <b>55</b>         | <b>60</b>          |                    |
| Independently Elected Officials        | Assessment                            | 248          |            |              |              |              |              | 248                |              | 1                | 8          | 9                 | 257                |                    |
|  | County Clerk                          | 91           |            |              |              |              |              | 91                 |              | 1                | 5          | 6                 | 97                 |                    |
|  | Records Management                    | 8            |            |              |              |              |              | 8                  |              |                  |            |                   | 8                  |                    |
|  | County Comptroller                    | 78           |            |              |              |              |              | 78                 |              | 1                | 9          | 10                | 88                 |                    |
|  | District Attorney                     | 148          |            | 45           |              |              |              | 193                |              | 1                | 174        | 175               | 368                |                    |
|  | Elections                             | 96           |            |              |              |              |              | 96                 |              |                  | 11         | 11                | 107                |                    |
|  | Legislature                           |              |            |              |              |              |              |                    |              | 19               | 71         | 90                | 90                 |                    |
|  | <b>Sub-Total</b>                      | <b>669</b>   | <b>-</b>   | <b>45</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>714</b>         | <b>-</b>     | <b>23</b>        | <b>278</b> | <b>-</b>          | <b>301</b>         | <b>1,015</b>       |
| <b>Sub-Total Full-Time Employees</b>   |                                       | <b>4,471</b> | <b>416</b> | <b>45</b>    | <b>1,821</b> | <b>1,047</b> | <b>416</b>   | <b>8,221</b>       | <b>0</b>     | <b>24</b>        | <b>637</b> | <b>0</b>          | <b>661</b>         | <b>8,882</b>       |
| HHS                                    | Contract Employees                    |              |            |              |              |              |              |                    |              |                  | 60         | 60                | 60                 |                    |
| <b>Major Operating Funds Sub-Total</b> |                                       | <b>4,471</b> | <b>416</b> | <b>45</b>    | <b>1,821</b> | <b>1,047</b> | <b>416</b>   | <b>8,221</b>       | <b>0</b>     | <b>24</b>        | <b>637</b> | <b>60</b>         | <b>721</b>         | <b>8,942</b>       |
| SSW                                    | Sewer Districts                       | 295          |            |              |              |              |              | 295                |              |                  |            |                   | 295                |                    |
| <b>Grand Total FT Employees</b>        |                                       | <b>4,766</b> | <b>416</b> | <b>45</b>    | <b>1,821</b> | <b>1,047</b> | <b>416</b>   | <b>8,516</b>       | <b>-</b>     | <b>24</b>        | <b>637</b> | <b>60</b>         | <b>721</b>         | <b>9,237</b>       |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 3: Grant Fund Full-Time Staffing

| Vertical                        | Department                             | CSEA       | DAI      | PBA      | SHOA     | SOA      | Total Union        |              | ORDINANCE | CONTRACT EMPLOYEE | Total Non Union On-Board 6/21/2007 | Grand Total On-Board 6/21/2007 |
|---------------------------------|--|------------|----------|----------|----------|----------|--------------------|--------------|-----------|-------------------|------------------------------------|--------------------------------|
|                                 |  |            |          |          |          |          | On-Board 6/21/2007 | BOARD MEMBER |           |                   |                                    |                                |
| Public Safety                   | Criminal Justice                       |            |          |          |          |          | -                  |              | 1         |                   | 1                                  | 1                              |
|                                 | Probation                              | 19         |          |          |          |          | 19                 |              |           |                   | -                                  | 19                             |
|                                 | <b>Sub-Total</b>                       | <b>19</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>19</b>          | <b>-</b>     | <b>1</b>  |                   | <b>1</b>                           | <b>20</b>                      |
| Health & Human Services         | Behavioral Services                    | 38         |          |          |          |          | 38                 |              |           |                   | -                                  | 38                             |
|                                 | Health                                 | 93         |          |          |          |          | 93                 |              |           |                   | -                                  | 93                             |
|                                 | Senior Citizens                        |            |          |          |          |          | -                  |              |           |                   | -                                  | -                              |
|                                 | Social Services                        | 47         |          |          |          |          | 47                 |              |           |                   | -                                  | 47                             |
|                                 | Youth Board                            |            |          |          |          |          | -                  |              |           |                   | -                                  | -                              |
|                                 | <b>Sub-Total</b>                       | <b>178</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>178</b>         | <b>-</b>     | <b>-</b>  | <b>-</b>          | <b>-</b>                           | <b>178</b>                     |
| Parks, Public Works & Utilities | Recreation, Parks and Museums          | 4          |          |          |          |          | 4                  |              |           |                   | -                                  | 4                              |
|                                 | <b>Sub-Total</b>                       | <b>4</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>4</b>           | <b>-</b>     | <b>-</b>  | <b>-</b>          | <b>-</b>                           | <b>4</b>                       |
| Development                     | Housing & Intergovernmental Affairs    |            |          |          |          |          | -                  |              | 62        |                   | 62                                 | 62                             |
|                                 | Planning                               | 5          |          |          |          |          | 5                  |              |           |                   | -                                  | 5                              |
|                                 | <b>Sub-Total</b>                       | <b>5</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>5</b>           | <b>-</b>     | <b>62</b> | <b>-</b>          | <b>62</b>                          | <b>67</b>                      |
| HHS                             | Contract Employees                     |            |          |          |          |          |                    |              | 16        |                   | 16                                 | 16                             |
|                                 | <b>Major Operating Funds Sub-Total</b> | <b>206</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>206</b>         | <b>-</b>     | <b>63</b> | <b>16</b>         | <b>79</b>                          | <b>285</b>                     |
| SSW                             | Sewer Districts                        |            |          |          |          |          |                    |              |           |                   |                                    |                                |
|                                 | <b>Grand Total FT Employees</b>        | <b>206</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>206</b>         | <b>-</b>     | <b>63</b> | <b>16</b>         | <b>79</b>                          | <b>285</b>                     |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Spending

|                                 | Historical Actuals |                   | Month-to-Date    | Year-to-Date      |                   |                    |                        | 2007 Budget       |
|---------------------------------|--------------------|-------------------|------------------|-------------------|-------------------|--------------------|------------------------|-------------------|
|                                 | Month June '06     | 2006 Total        | June 07 Actual   | Actual 2006       | Actual 2007       | Variance           | % Increase/ (Decrease) |                   |
| Comm. Of Accounts               | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Assessment Review               | 24,113             | 339,942           | 28,823           | 142,243           | 146,689           | 4,446              | 3.13%                  | 285,000           |
| Assessment                      | 2,863              | 250,935           | 12,910           | 102,156           | 162,234           | 60,078             | 58.81%                 | 230,000           |
| County Attorney                 | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| OMB                             | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Constituent Affairs             | 8,815              | 33,465            | 7,452            | 15,615            | 16,076            | 461                | 2.95%                  | 25,000            |
| Consumer Affairs                | 20,010             | 74,124            | 20,326           | 38,893            | 51,322            | 12,429             | 31.96%                 | 70,000            |
| Correctional Ctr/Sheriff        | 1,909,600          | 22,231,460        | 2,045,336        | 10,058,825        | 9,848,533         | (210,292)          | -2.09%                 | 20,650,001        |
| Office of the County Executive  | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| County Clerk                    | 32,113             | 214,243           | 3,589            | 146,597           | 25,186            | (121,411)          | -82.82%                | 125,000           |
| County Comptroller              | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | 50,000            |
| Civil Service                   | 1,726              | 20,873            | 18,449           | 12,241            | 21,024            | 8,783              | 71.75%                 | 32,000            |
| District Attorney               | 11,798             | 176,793           | 68,796           | 54,688            | 202,762           | 148,074            | 270.76%                | 150,000           |
| Drug & Alcohol                  | 966                | 5,474             | 1,000            | 966               | 3,646             | 2,680              | 277.43%                | 500               |
| Emergency Management            | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | 90,000            |
| Elections                       | -                  | 23,666            | 101              | 918               | 294               | (624)              | -67.97%                | -                 |
| Health                          | 31,393             | 138,076           | 15,523           | 57,008            | 66,894            | 9,886              | 17.34%                 | 195,000           |
| Housing & Intergovernmental     | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Physically Challenged           | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Human Rights                    | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Information Technology          | 3,256              | 37,521            | 1,317            | 13,718            | 17,883            | 4,165              | 30.36%                 | 41,000            |
| Labor Relations                 | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Legislature                     | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Minority Affairs                | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Medical Examiner                | 3,036              | 27,891            | 1,861            | 15,868            | 10,308            | (5,560)            | -35.04%                | 50,000            |
| Mental Health                   | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Public Administrator            | 601                | 7,385             | 683              | 3,252             | 1,118             | (2,134)            | -65.62%                | 9,000             |
| Probation                       | 57,405             | 562,888           | 117,849          | 237,843           | 464,316           | 226,473            | 95.22%                 | 525,000           |
| Human Resources                 | -                  | 6,275             | -                | 2,023             | -                 | (2,023)            | -100.00%               | 3,000             |
| Recreation & Parks              | 115,584            | 634,646           | 64,133           | 223,610           | 132,494           | (91,116)           | -40.75%                | 354,000           |
| Planning                        | 2,619              | 14,516            | 2,875            | 6,964             | 14,302            | 7,338              | 105.37%                | 56,100            |
| Purchasing                      | 66                 | 1,002             | 221              | 731               | 341               | (390)              | -53.35%                | 3,000             |
| Real Estate                     | -                  | 5,123             | 3,262            | 2,862             | 14,232            | 11,370             | 397.27%                | -                 |
| Records Management              | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Public Works                    | 60,926             | 1,287,596         | 88,331           | 954,392           | 689,435           | (264,957)          | -27.76%                | 1,526,000         |
| CASA                            | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Senior Citizens                 | 17                 | 2,501             | 118              | 92                | 495               | 403                | 438.04%                | 400               |
| Social Services                 | 266,313            | 1,952,158         | 311,147          | 867,665           | 988,770           | 121,105            | 13.96%                 | 1,446,970         |
| Treasurer                       | -                  | 12,800            | 1,353            | 2,783             | 5,430             | 2,647              | 95.11%                 | 30,000            |
| Traffic Safety                  | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| TPVA                            | 32,812             | 349,205           | 32,960           | 150,903           | 125,310           | (25,593)           | -16.96%                | 250,000           |
| Veterans Services               | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Youth Board                     | -                  | 2,492             | 2,541            | -                 | 3,141             | 3,141              | 100.00%                | -                 |
| <b>Total General Fund</b>       | <b>2,586,032</b>   | <b>28,413,050</b> | <b>2,850,956</b> | <b>13,112,856</b> | <b>13,012,235</b> | <b>(100,621)</b>   | <b>-0.77%</b>          | <b>26,196,971</b> |
| Parks Recreation                | -                  | -                 | -                | -                 | -                 | -                  | 0.00%                  | -                 |
| Police District                 | 1,583,914          | 21,397,001        | 1,441,747        | 6,968,608         | 6,257,560         | (711,048)          | -10.20%                | 22,500,000        |
| Police HQ                       | 1,567,172          | 22,389,684        | 1,517,402        | 8,229,893         | 7,644,389         | (585,504)          | -7.11%                 | 17,700,000        |
| Fire Commission                 | 70,455             | 1,146,364         | 190,000          | 426,988           | 624,052           | 197,064            | 46.15%                 | 897,000           |
| <b>Subtotal - 5 Major Funds</b> | <b>5,807,573</b>   | <b>73,346,099</b> | <b>6,000,105</b> | <b>28,738,345</b> | <b>27,538,236</b> | <b>(1,200,109)</b> | <b>-4.36%</b>          | <b>67,293,971</b> |
| Sewer Districts                 | 170,938            | 1,565,547         | 197,806          | 728,850           | 708,855           | (19,995)           | -2.74%                 | 1,470,000         |
| <b>Grand Total</b>              | <b>5,978,511</b>   | <b>74,911,646</b> | <b>6,197,911</b> | <b>29,467,195</b> | <b>28,247,091</b> | <b>(1,220,104)</b> | <b>-4.14%</b>          | <b>68,763,971</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 5: Overtime Hours

| Vertical                           | Department                            | 2006 Overtime |                | 2007 Overtime |                | YTD            |              |
|------------------------------------|---------------------------------------|---------------|----------------|---------------|----------------|----------------|--------------|
|                                    |                                       | JUNE          | YTD            | JUNE          | YTD            | # Change       | % Change     |
| Public Safety                      | Consumer Affairs                      | 491           | 424            | 386           | 1,308          | 884            | 209%         |
|                                    | Correctional Center                   | 34,480        | 121,280        | 34,583        | 194,842        | 73,562         | 61%          |
|                                    | Emergency Management                  | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Fire Commission                       | 2,341         | 7,220          | 2,240         | 11,932         | 4,712          | 65%          |
|                                    | Medical Examiner                      | 11            | 227            | 26            | 201            | (26)           | (12%)        |
|                                    | Police District                       | 20,455        | 65,307         | 20,299        | 98,337         | 33,031         | 51%          |
|                                    | Police Headquarters                   | 24,217        | 90,654         | 20,740        | 117,504        | 26,850         | 30%          |
|                                    | Probation                             | 1,175         | 2,925          | 666           | 6,906          | 3,980          | 136%         |
|                                    | Sheriff                               | 648           | 3,140          | 0             | 4,092          | 953            | 30%          |
|                                    | Traffic and Parking Violations Agency | 774           | 2,837          | 639           | 3,851          | 1,014          | 36%          |
|                                    | Traffic Safety                        | 0             | 0              | 0             | 0              | 0              | 0%           |
| <b>Sub-Total</b>                   |                                       | <b>84,590</b> | <b>294,013</b> | <b>79,578</b> | <b>438,972</b> | <b>144,959</b> | <b>49%</b>   |
| Health & Human Services            | Behavioral Health                     | 15            | 12             | 18            | 70             | 58             | 485%         |
|                                    | Health                                | 288           | 343            | 177           | 1,460          | 1,117          | 326%         |
|                                    | Mental Health                         | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Physically Challenged                 | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Senior Citizens                       | 15            | 3              | 0             | 7              | 4              | 145%         |
|                                    | Social Services                       | 3,588         | 12,788         | 4,417         | 21,252         | 8,463          | 66%          |
|                                    | Veterans Services                     | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Youth Board                           | 0             | 0              | 14            | 17             | 17             | 0%           |
| <b>Sub-Total</b>                   |                                       | <b>3,906</b>  | <b>13,146</b>  | <b>4,626</b>  | <b>22,805</b>  | <b>9,659</b>   | <b>73%</b>   |
| Parks, Public Works & Partnerships | Recreation, Parks and Museums         | 3,895         | 2,891          | 1,517         | 4,430          | 1,539          | 53%          |
|                                    | Public Works                          | 1,370         | 10,755         | 1,197         | 12,857         | 2,102          | 20%          |
|                                    | <b>Sub-Total</b>                      |               | <b>5,264</b>   | <b>13,646</b> | <b>2,714</b>   | <b>17,286</b>  | <b>3,640</b> |
| Shared Services                    | Civil Service                         | 48            | 389            | 0             | 36             | (353)          | (91%)        |
|                                    | Constituent Affairs                   | 46            | 212            | 130           | 404            | 192            | 90%          |
|                                    | County Attorney                       | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Labor Relations                       | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Human Rights Commission               | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Human Resources                       | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Real Estate                           | 0             | 91             | 50            | 329            | 237            | 260%         |
|                                    | Records Management                    | 0             | 0              | 0             | 0              | 0              | 0%           |
| <b>Sub-Total</b>                   |                                       | <b>94</b>     | <b>692</b>     | <b>180</b>    | <b>769</b>     | <b>76</b>      | <b>11%</b>   |
| Management Budget & Finance        | Assessment Review                     | 423           | 1,735          | 320           | 2,396          | 661            | 38%          |
|                                    | Information Technology                | 20            | 128            | 10            | 120            | (8)            | (6%)         |
|                                    | Office of Management and Budget       | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Purchasing                            | 0             | 17             | 5             | 13             | (4)            | (25%)        |
|                                    | Treasurer                             | 41            | 61             | 16            | 50             | (11)           | (18%)        |
| <b>Sub-Total</b>                   |                                       | <b>483</b>    | <b>1,940</b>   | <b>350</b>    | <b>2,578</b>   | <b>638</b>     | <b>33%</b>   |
| Economic Development               | Housing & Intergovernmental Affairs   | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Planning                              | 19            | 55             | 45            | 266            | 211            | 387%         |
|                                    | <b>Sub-Total</b>                      |               | <b>19</b>      | <b>55</b>     | <b>45</b>      | <b>266</b>     | <b>211</b>   |
| Elected Officials                  | Assessment                            | 52            | 2,595          | 242           | 3,733          | 1,138          | 44%          |
|                                    | County Clerk                          | 727           | 3,161          | 102           | 743            | (2,418)        | (77%)        |
|                                    | County Comptroller                    | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | County Executive                      | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | District Attorney                     | 191           | 728            | 816           | 3,689          | 2,962          | 407%         |
|                                    | Legislature                           | 0             | 0              | 0             | 0              | 0              | 0%           |
| <b>Sub-Total</b>                   |                                       | <b>969</b>    | <b>6,483</b>   | <b>1,160</b>  | <b>8,165</b>   | <b>1,681</b>   | <b>26%</b>   |
| Other Executive Departments        | Board of Elections                    | 0             | 51             | 4             | 42             | (9)            | (17%)        |
|                                    | Coord. Agency for Spanish Americans   | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Minority Affairs                      | 0             | 0              | 0             | 0              | 0              | 0%           |
|                                    | Public Administrator                  | 2             | 68             | 9             | 19             | (49)           | (72%)        |
| <b>Sub-Total</b>                   |                                       | <b>2</b>      | <b>118</b>     | <b>13</b>     | <b>61</b>      | <b>(57)</b>    | <b>(48%)</b> |
| SSW                                | Sewer & Water Supply                  | 2,553         | 10,755         | 2,782         | 15,971         | 5,215          | 48%          |
|                                    | <b>Sub-Total</b>                      |               | <b>2,553</b>   | <b>10,755</b> | <b>2,782</b>   | <b>15,971</b>  | <b>5,215</b> |
| <b>Grand Total</b>                 |                                       | <b>97,881</b> | <b>340,849</b> | <b>91,448</b> | <b>506,873</b> | <b>166,024</b> | <b>49%</b>   |

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

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 6: Utilities

### UTILITIES REPORT - June, 2007

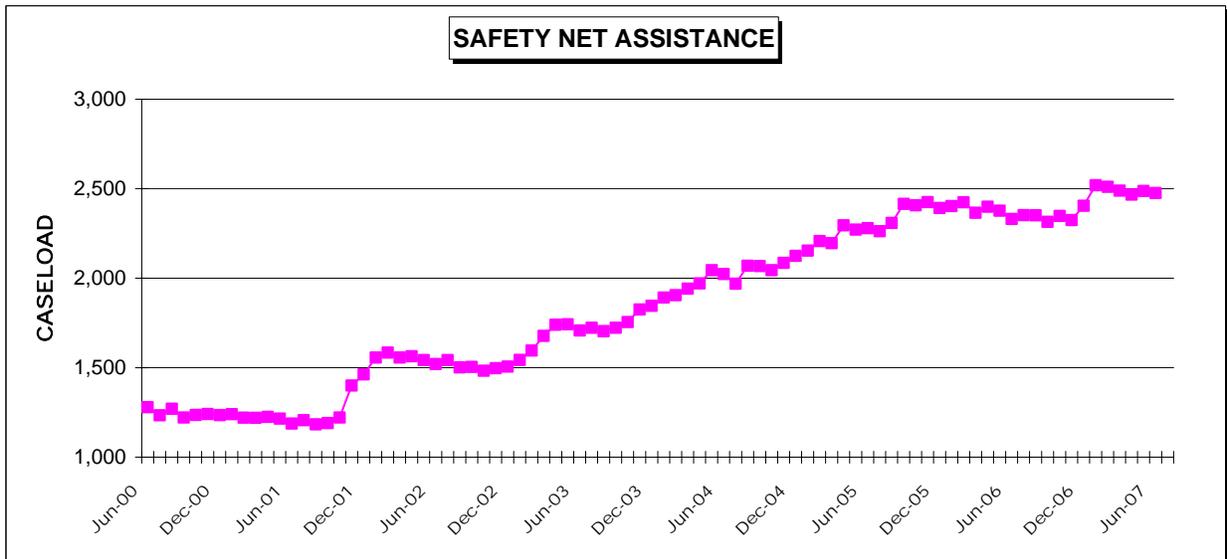
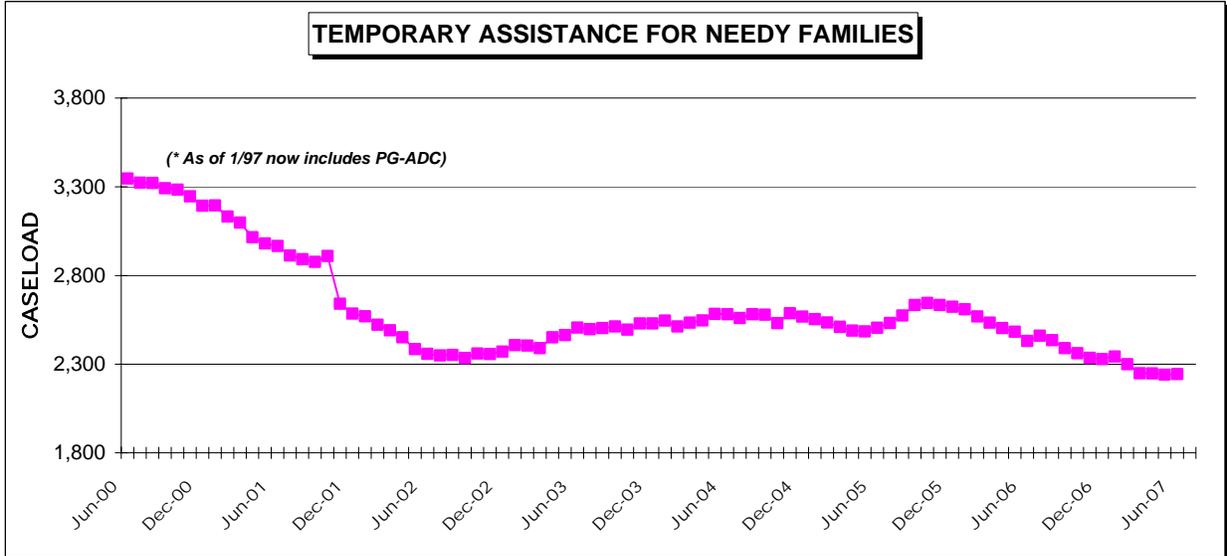
| Department                                      | Description              | 1/1/2007 Budget   | 2006 Adopted Budget | June 2006 YTD     | June 2007 YTD     | Variance to 2007 Budget | 2007 YTD % Expended | 2006 YTD % Expended | Expended Variance '07-'06 |
|---|--------------------------|-------------------|---------------------|-------------------|-------------------|-------------------------|---------------------|---------------------|---------------------------|
| <b>Public Works (Gen Fund)</b>                  | Water                    | 643,400           | 644,800             | 287,078           | 144,632           | 498,768                 | 22.48               | 44.54               | (22.06)                   |
|   | Fuel                     | 1,409,420         | 1,273,000           | 855,302           | 772,221           | 637,199                 | 54.79               | 67.19               | (12.40)                   |
|   | Light, Power             | 20,215,920        | 16,224,834          | 7,767,805         | 7,002,459         | 13,213,461              | 34.64               | 47.88               | (13.24)                   |
|   | Telephone                | 2,000             | 2,300               | 60                | 46                | 1,954                   | 2.30                | 2.61                | (0.31)                    |
|   | Natural Gas              | 2,260,962         | 1,777,255           | 1,954,778         | 462,055           | 1,798,907               | 20.44               | 109.99              | (89.55)                   |
|   | Green Choice Energy      | 166,000           | 100,000             | 0                 | 0                 | 166,000                 | 0.00                | 0.00                | 0.00                      |
|   | Thermal Energy - TRI-GEN | 7,120,000         | 5,277,250           | 2,444,578         | 3,025,945         | 4,094,055               | 42.50               | 46.32               | (3.82)                    |
|   | Energy Conservation      | 1,164,000         | 0                   | 0                 | 0                 | 1,164,000               | 0.00                | 0.00                | 0.00                      |
|   | <b>TOTAL</b>             | <b>32,981,702</b> | <b>25,299,239</b>   | <b>13,309,601</b> | <b>11,407,358</b> | <b>21,574,344</b>       | <b>34.59</b>        | <b>52.61</b>        | <b>(18.02)</b>            |
| <b>Corrections Center</b>                       | Water                    | 310,000           | 372,681             | 127,535           | 120,471           | 189,529                 | 38.86               | 34.22               | 4.64                      |
|   | Fuel                     | 55,000            | 40,000              | 26,198            | 20,385            | 34,615                  | 37.06               | 65.50               | (28.43)                   |
|   | Light, Power             | 285,000           | 220,000             | 118,668           | 114,727           | 170,273                 | 40.26               | 53.94               | (13.68)                   |
|   | <b>TOTAL</b>             | <b>650,000</b>    | <b>632,681</b>      | <b>272,401</b>    | <b>255,583</b>    | <b>394,417</b>          | <b>39.32</b>        | <b>43.06</b>        | <b>(3.73)</b>             |
| <b>Police Department(PDD)</b>                   | Water                    | 30,500            | 50,000              | 16,961            | 17,325            | 13,175                  | 56.80               | 33.92               | 22.88                     |
|   | Fuel                     | 375,538           | 290,000             | 145,860           | 241,617           | 133,921                 | 64.34               | 50.30               | 14.04                     |
|   | Light, Power             | 851,888           | 690,000             | 166,931           | 138,012           | 713,876                 | 16.20               | 24.19               | (7.99)                    |
|   | Telephone                | 425,000           | 575,845             | 118,849           | (96,219)          | 521,219                 | (22.64)             | 20.64               | (43.28)                   |
|   | <b>TOTAL</b>             | <b>1,682,926</b>  | <b>1,605,845</b>    | <b>448,601</b>    | <b>300,735</b>    | <b>1,382,191</b>        | <b>17.87</b>        | <b>27.94</b>        | <b>(10.07)</b>            |
| <b>Police Department (PDH)</b>                  | Water                    | 0                 | 0                   | 0                 | 1,339             | (1,339)                 | 100.00              | 0.00                | 100.00                    |
|   | Telephone                | 2,080,800         | 2,100,000           | 720,369           | 963,170           | 1,117,630               | 46.29               | 34.30               | 11.99                     |
|   | <b>TOTAL</b>             | <b>2,080,800</b>  | <b>2,100,000</b>    | <b>720,369</b>    | <b>964,509</b>    | <b>1,116,291</b>        | <b>46.35</b>        | <b>34.30</b>        | <b>12.05</b>              |
| <b>Information Technology</b>                   | Cellular Phone           | -                 | 0                   | 37,930            | 3,321             | (3,321)                 | 0                   | 0                   | 0.00                      |
|   | Telephone                | 4,909,602         | 3,609,433           | 2,046,360         | 2,076,497         | 2,833,105               | 42.29               | 56.69               | (14.40)                   |
|   | Natural Gas              | 0                 | 0                   | 318               | 0                 | 0                       | 0.00                | 0.00                | 0.00                      |
|   | <b>TOTAL</b>             | <b>4,909,602</b>  | <b>3,609,433</b>    | <b>2,084,609</b>  | <b>2,079,818</b>  | <b>2,829,784</b>        | <b>42.36</b>        | <b>57.75</b>        | <b>(15.39)</b>            |
| <b>Social Services</b>                          | Fuel                     | 0                 | 0                   | 0                 | 0                 | 0                       | 0.00                | \$0.00              | \$0.00                    |
|   | Light, Power             | 400               | 400                 | 0                 | 0                 | 400                     | 0.00                | 0.00                | 0.00                      |
|   | <b>TOTAL</b>             | <b>400</b>        | <b>400</b>          | <b>0</b>          | <b>0</b>          | <b>400</b>              | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>               |
| <b>Major Operating Funds Departments Totals</b> | Water                    | <b>983,900</b>    | <b>1,067,281</b>    | <b>431,574</b>    | <b>283,767</b>    | <b>700,133</b>          | <b>28.84</b>        | <b>40.44</b>        | <b>(11.60)</b>            |
|   | Cellular Phone           | <b>0</b>          | <b>0</b>            | <b>37,930</b>     | <b>0</b>          | <b>0</b>                | <b>0.00</b>         | <b>100.00</b>       | <b>(100.00)</b>           |
|   | Fuel                     | <b>1,839,958</b>  | <b>1,603,000</b>    | <b>1,027,360</b>  | <b>1,034,223</b>  | <b>805,735</b>          | <b>56.21</b>        | <b>64.09</b>        | <b>(7.88)</b>             |
|   | Light, Power             | <b>21,353,208</b> | <b>17,135,234</b>   | <b>8,053,404</b>  | <b>7,256,537</b>  | <b>14,096,671</b>       | <b>33.98</b>        | <b>47.00</b>        | <b>(13.02)</b>            |
|   | Telephone                | <b>7,417,402</b>  | <b>6,287,578</b>    | <b>2,885,638</b>  | <b>2,943,494</b>  | <b>4,473,908</b>        | <b>39.68</b>        | <b>45.89</b>        | <b>(6.21)</b>             |
|   | Natural Gas              | <b>2,260,962</b>  | <b>1,777,255</b>    | <b>1,955,097</b>  | <b>462,055</b>    | <b>1,798,907</b>        | <b>20.44</b>        | <b>110.01</b>       | <b>(89.57)</b>            |
|   | Green Choice Energy      | <b>166,000</b>    | <b>100,000</b>      | <b>0</b>          | <b>0</b>          | <b>166,000</b>          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>               |
|   | Thermal Energy - TRI-GEN | <b>7,120,000</b>  | <b>5,277,250</b>    | <b>2,444,578</b>  | <b>3,025,945</b>  | <b>4,094,055</b>        | <b>42.50</b>        | <b>46.32</b>        | <b>(3.82)</b>             |
|   | Energy Conservation      | <b>1,164,000</b>  | <b>0</b>            | <b>0</b>          | <b>0</b>          | <b>1,164,000</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>               |
|   | <b>TOTAL</b>             | <b>42,305,430</b> | <b>33,247,598</b>   | <b>16,835,581</b> | <b>15,006,021</b> | <b>27,299,409</b>       | <b>35.47</b>        | <b>50.64</b>        | <b>(15.17)</b>            |
| <b>Public Works (SSWRD)</b>                     | Water                    | 916,611           | 836,412             | 444,912           | 380,109           | 536,502                 | 41.47               | 53.19               | (11.72)                   |
|   | Fuel                     | 254,035           | 8,964,577           | 197,302           | 147,423           | 106,612                 | 58.03               | 2.20                | 55.83                     |
|   | Light, Power             | 786,003           | 772,500             | 1,611,635         | 284,544           | 501,459                 | 36.20               | 208.63              | (172.42)                  |
|   | Telephone                | 106               | 200,850             | 89                | 77                | 29                      | 72.64               | 0.04                | 72.60                     |
|   | Natural Gas              | 10,043,245        | 0                   | 5,871,665         | 924,520           | 9,118,725               | 9.21                | 100.00              | (90.79)                   |
|   | <b>TOTAL</b>             | <b>12,000,000</b> | <b>10,774,339</b>   | <b>8,125,603</b>  | <b>1,736,673</b>  | <b>10,263,327</b>       | <b>14.47</b>        | <b>75.42</b>        | <b>(60.94)</b>            |
| <b>County Total (Including SSWRD)</b>           | Water                    | 1,900,511         | 1,903,693           | 876,486           | 663,876           | 1,236,635               | 34.93               | 46.04               | (11.11)                   |
|   | Fuel                     | 2,093,993         | 10,567,577          | 1,224,662         | 1,181,646         | 912,347                 | 56.43               | 11.59               | 44.84                     |
|   | Light, Power             | 22,139,211        | 17,907,734          | 9,665,039         | 7,541,081         | 14,598,130              | 34.06               | 53.97               | (18.91)                   |
|   | Telephone                | 7,417,508         | 6,488,428           | 2,885,727         | 2,943,571         | 4,473,937               | 39.68               | 44.47               | (4.79)                    |
|   | Natural Gas              | 12,304,207        | 1,777,255           | 7,826,762         | 1,386,575         | 10,917,632              | 11.27               | 440.38              | (429.12)                  |
|   | Green Choice Energy      | 166,000           | 100,000             | 0                 | 0                 | 166,000                 | 0.00                | 0.00                | 0.00                      |
|   | Thermal Energy - TRI-GEN | 7,120,000         | 5,277,250           | 2,444,578         | 3,025,945         | 4,094,055               | 42.50               | 46.32               | (3.82)                    |
|   | Energy Conservation      | 1,164,000         | 0                   | 0                 | 0                 | 1,164,000               | 0.00                | 0.00                | 0.00                      |
|   | <b>TOTAL</b>             | <b>54,305,430</b> | <b>44,021,937</b>   | <b>24,923,254</b> | <b>16,742,694</b> | <b>37,562,736</b>       | <b>30.83</b>        | <b>56.62</b>        | <b>(25.78)</b>            |

**General Notes:**

With respect to the Sewer and Storm Water District section, in previous years, Natural Gas charges had been budgeted under the subobject code for Fuel. However, the decision to utilize a different subobject code to depict Natural Gas expenses was not captured in the 2006 Adopted Budget cycle. Therefore, significant variances (year to year and current year to budget) exist within Fuel and Natural Gas descriptions.

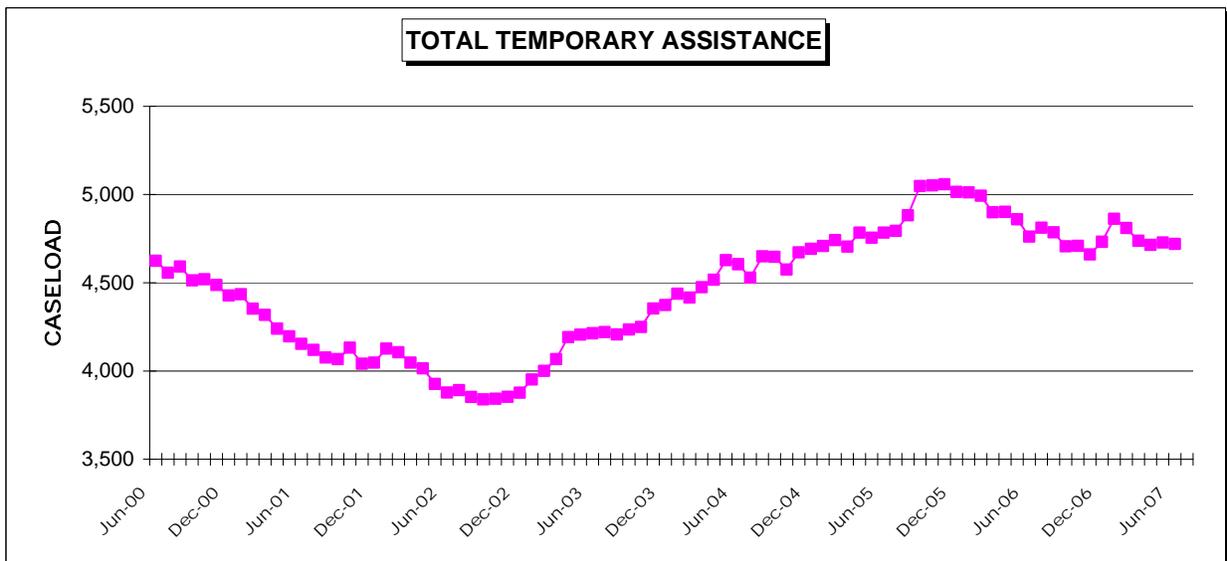
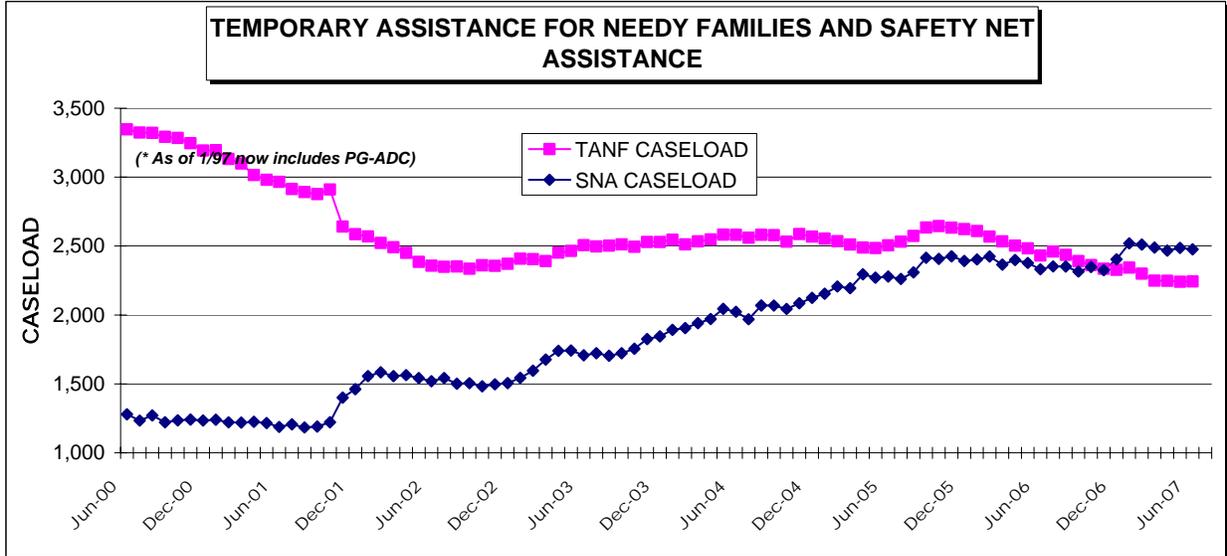


KPI REPORT 7: DSS Caseloads



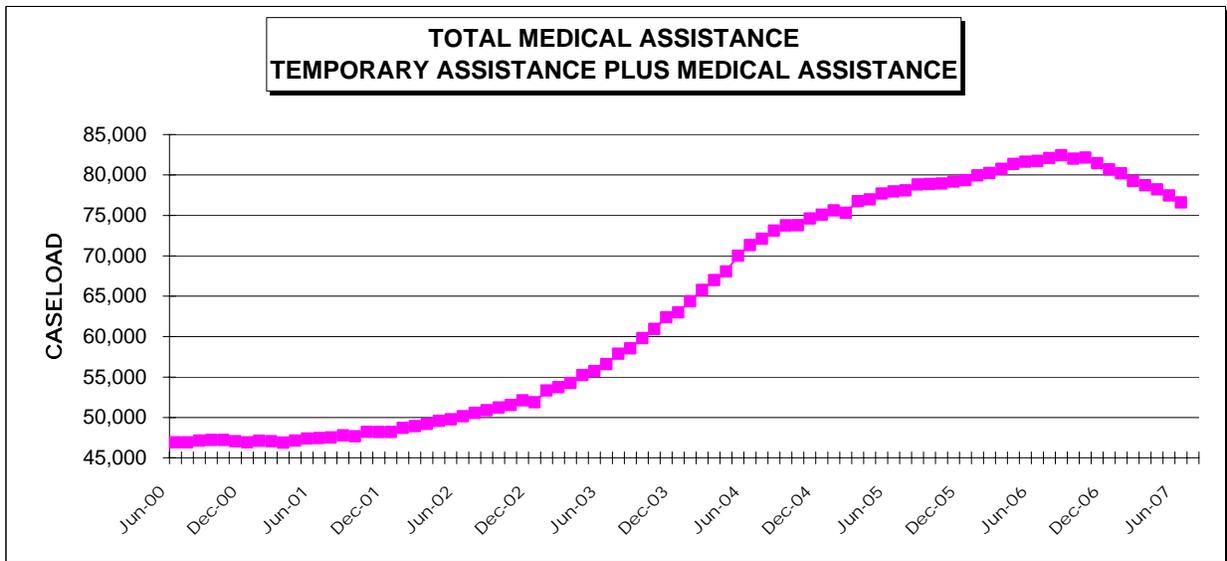
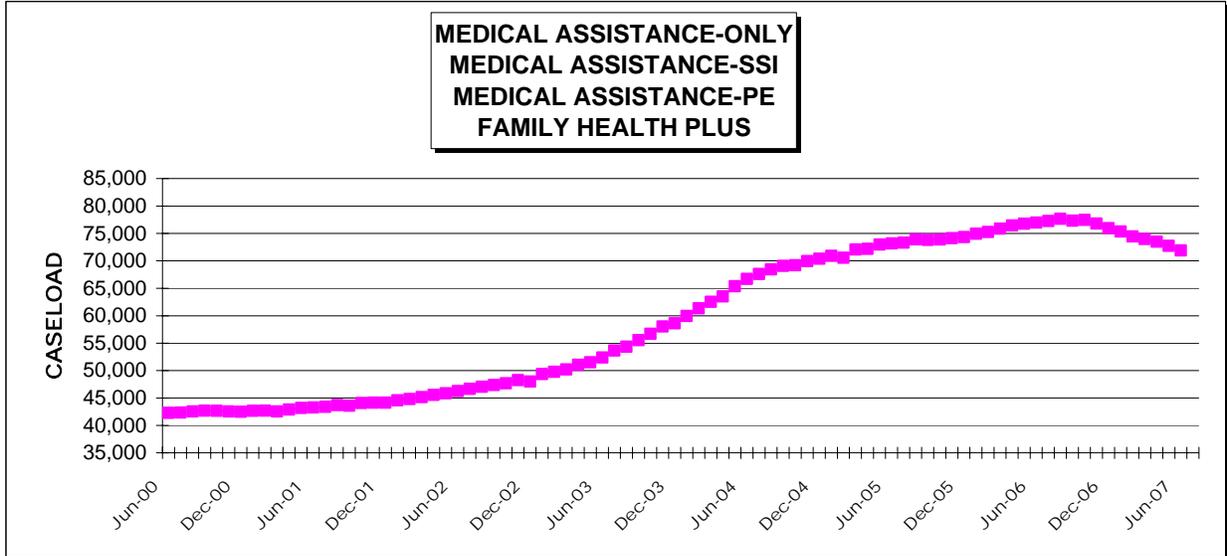


KPI REPORT 7: DSS Caseloads



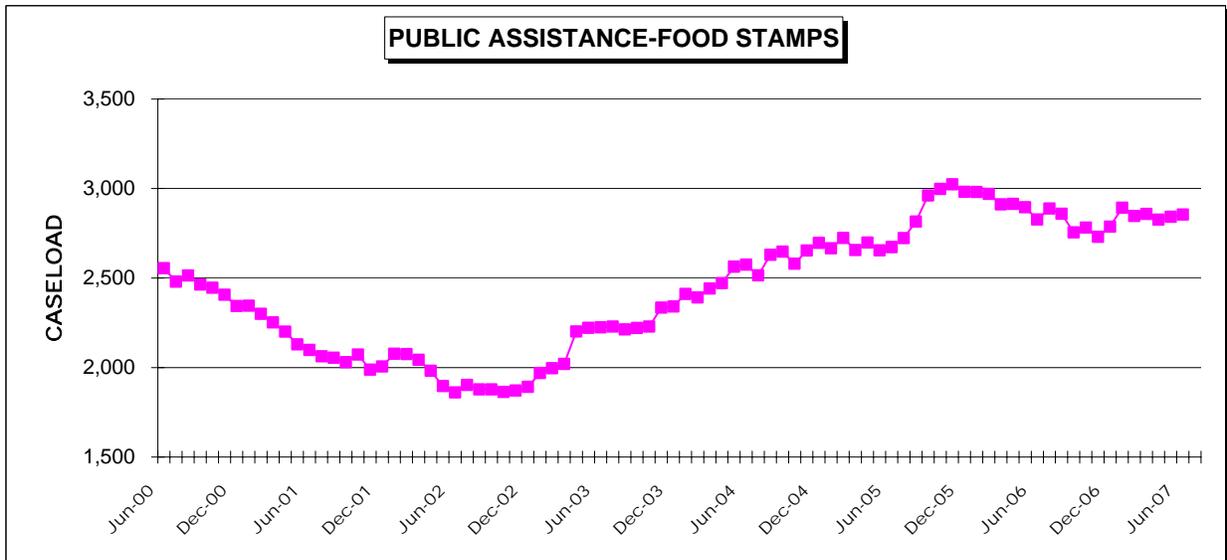
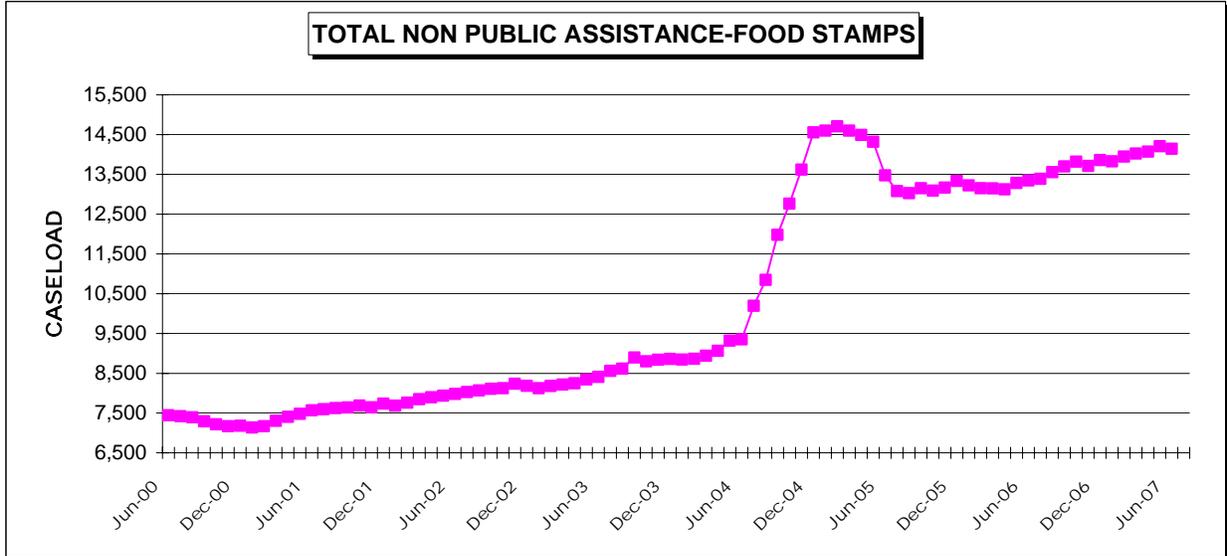


**KPI REPORT 7: DSS Caseloads**



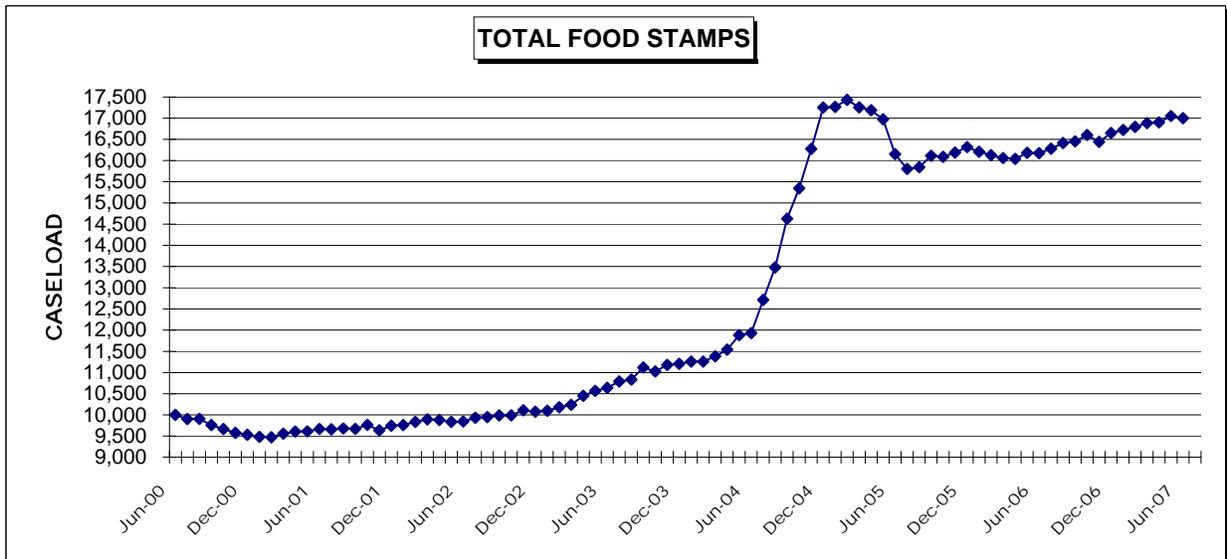
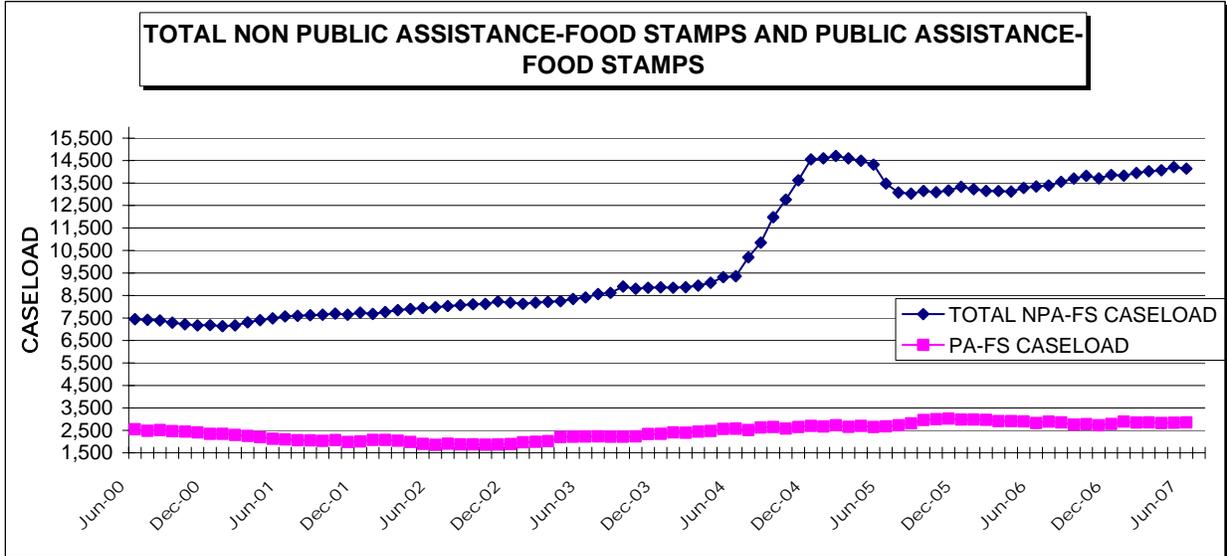


KPI REPORT 7: DSS Caseloads



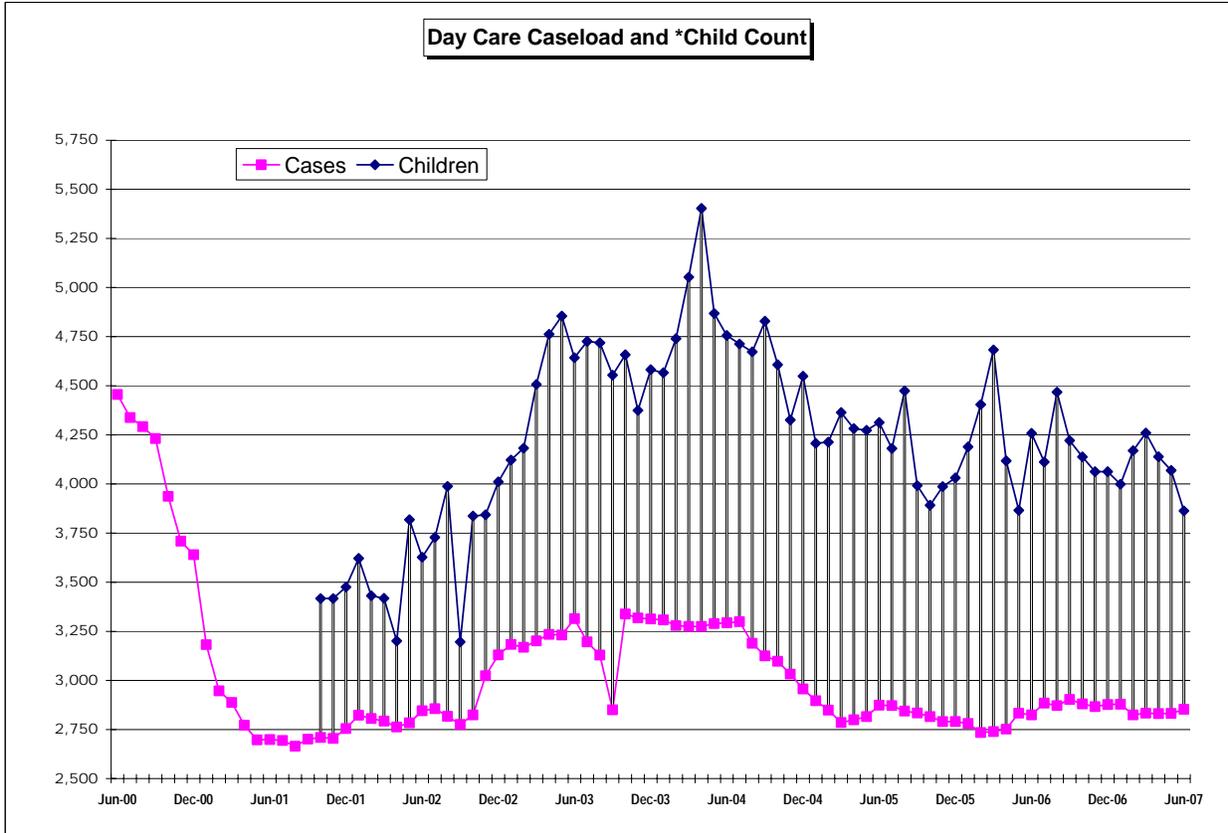


KPI REPORT 7: DSS Caseloads





KPI REPORT 7: DSS Caseloads





**KPI REPORT 8: Sworn Officer Strength by Division**

| <b>Date</b> | <b>Patrol</b> | <b>Support</b> | <b>Detective</b> | <b>Recruits In Academy</b> | <b>TOTAL 2007</b> | <b>TOTAL 2006</b> |
|-------------|---------------|----------------|------------------|----------------------------|-------------------|-------------------|
| 1/1/2007    | 1,745         | 358            | 507              | 0                          | <b>2,610</b>      | <b>2,685</b>      |
| 2/2/2007    | 1,739         | 345            | 503              | 99                         | <b>2,686</b>      | <b>2,683</b>      |
| 3/1/2007    | 1,728         | 350            | 502              | 99                         | <b>2,679</b>      | <b>2,683</b>      |
| 4/2/2007    | 1,724         | 350            | 498              | 96                         | <b>2,668</b>      | <b>2,679</b>      |
| 5/1/2007    | 1,714         | 362            | 485              | 96                         | <b>2,657</b>      | <b>2,673</b>      |
| 6/1/2007    | 1,688         | 353            | 515              | 96                         | <b>2,652</b>      | <b>2,671</b>      |
| 7/2/2007    | 1,680         | 358            | 516              | 93                         | <b>2,647</b>      | <b>2,670</b>      |
|             |               |                |                  |                            |                   |                   |
|             |               |                |                  |                            |                   |                   |
|             |               |                |                  |                            |                   |                   |
|             |               |                |                  |                            |                   |                   |
|             |               |                |                  |                            |                   |                   |
|             |               |                |                  |                            |                   |                   |

- Note:**
- 1. Patrol Division includes the Emergency Ambulance Bureau, Marine/Aviation Bureau, Highway Patrol Bureau, Bureau of Special Operations and the Mounted Unit.**
  - 2. Support Division includes the Police Academy, Communications Bureau, Fleet Service Bureau, Property Bureau, Information Technology Unit and Records Bureau.**
  - 3. Detective Division includes both the investigatory and forensic technical support facilities. It consists of 8 precinct squads, along with the Investigative Services Squads, Special Squads and Major Offense Squad.**



**KPI REPORT 9: Police Retirements Status Report**

**2007 Police Department Separations by Collective Bargaining Unit and Fund**

**As of :** June 2007

|                          | Bargaining Unit | Sworn     | Civilian  |
|--------------------------|-----------------|-----------|-----------|
| Police District Fund     | PBA             | 24        |           |
|                          | DAI             | 0         |           |
|                          | SOA             | 8         |           |
|                          | CSEA            |           | 5         |
| Police Headquarters Fund | PBA             | 12        |           |
|                          | DAI             | 14        |           |
|                          | SOA             | 5         |           |
|                          | CSEA            |           | 20        |
| <b>Total Separated</b>   |                 | <b>63</b> | <b>25</b> |

**2007 Police Department Separations Filed Not Separated by Collective Bargaining Unit and Fund**

**As of :** June 2007

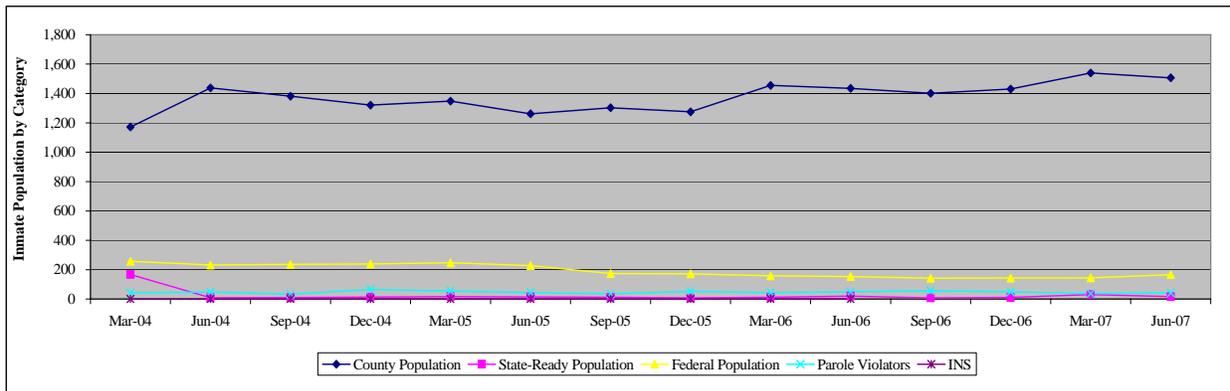
|                          | Bargaining Unit | Sworn     | Civilian |
|--------------------------|-----------------|-----------|----------|
| Police District Fund     | PBA             | 6         |          |
|                          | DAI             | 0         |          |
|                          | SOA             | 5         |          |
|                          | CSEA            |           | 1        |
| Police Headquarters Fund | PBA             | 6         |          |
|                          | DAI             | 15        |          |
|                          | SOA             | 6         |          |
|                          | CSEA            |           | 3        |
| <b>Total Separated</b>   |                 | <b>38</b> | <b>4</b> |

# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 10: Correctional Center Inmate Population

|                        | Mar-04       | Jun-04       | Sep-04       | Dec-04       | Mar-05       | Jun-05       | Sep-05       | Dec-05       | Mar-06       | Jun-06       | Sep-06       | Dec-06       | Mar-07       | Jun-07       |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| County Population      | 1,172        | 1,438        | 1,381        | 1,321        | 1,348        | 1,262        | 1,303        | 1,275        | 1,455        | 1,435        | 1,401        | 1,430        | 1,540        | 1,507        |
| State-Ready Population | 167          | 9            | 10           | 13           | 17           | 14           | 12           | 8            | 12           | 20           | 8            | 11           | 30           | 16           |
| Federal Population     | 257          | 232          | 236          | 239          | 247          | 228          | 173          | 172          | 158          | 153          | 142          | 143          | 145          | 166          |
| Parole Violators       | 43           | 48           | 33           | 66           | 55           | 44           | 35           | 52           | 44           | 48           | 57           | 49           | 37           | 41           |
| INS                    | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            |
| <b>TOTAL</b>           | <b>1,639</b> | <b>1,727</b> | <b>1,660</b> | <b>1,639</b> | <b>1,667</b> | <b>1,548</b> | <b>1,523</b> | <b>1,507</b> | <b>1,669</b> | <b>1,656</b> | <b>1,608</b> | <b>1,633</b> | <b>1,752</b> | <b>1,730</b> |



# FISCAL 2007 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 11: Economic Development Grant Fund Budget Office of Housing & Intergovernmental Affairs

**NASSAU COUNTY  
HOUSING & INTERGOVERNMENTAL AFFAIRS  
BUDGETS**

As of 6/30/2007

Expense

| Grant                                       | SALARIES,<br>WAGES &<br>FEES | FRINGE<br>BENEFITS | EQUIPMENT      | GENERAL        | CONTRACTUAL<br>SERVICES | INTERFUND<br>CHARGES | INTERDEPT'L<br>SVCE<br>AGREEMTS | TOTAL             |
|---|------------------------------|--------------------|----------------|----------------|-------------------------|----------------------|---------------------------------|-------------------|
| HI - 80 Sect 8 - Moderate Rehabilitation    | 233,205                      | 63,970             | 13,500         | 25,653         | -                       | 30,738               |                                 | 367,066           |
| HI - 83 Sect 8 - Housing Assistance Program | 1,770,247                    | 894,416            | 150,000        | 55,757         | 50,000                  | 171,000              | -                               | 3,091,420         |
| HI - 85 Community Development Block Grant   | 1,149,121                    | 426,329            | 15,990         | 90,650         | 14,106,986              | -                    | 151,449                         | 15,940,525        |
| HI - 88 Sect 8 - Village of Farmingdale     | -                            | -                  | -              | 18,446         | -                       | -                    |                                 | 18,446            |
| HI - 92 Home                                | 212,865                      | 80,154             | 3,210          | 20,747         | 3,365,767               |                      | 44,497                          | 3,727,240         |
| HI - 95 Emergency Shelter                   | 21,093                       | 8,015              | -              | 658            | 641,941                 |                      | 4,020                           | 675,727           |
| HI - 96 Homelessness Intervention Program   | 158,927                      | 60,000             | -              | -              | -                       | -                    | -                               | 218,927           |
| HI - L6 Section 108 Loans                   |                              |                    |                |                | 5,000,000               |                      |                                 | 5,000,000         |
| <b>Total Grant Expenses</b>                 | <b>3,545,458</b>             | <b>1,532,884</b>   | <b>182,700</b> | <b>211,911</b> | <b>23,164,694</b>       | <b>201,738</b>       | <b>199,966</b>                  | <b>29,039,351</b> |

Revenue

| Grant                                       | FEDERAL<br>AID    | TOTAL             |
|---|-------------------|-------------------|
| HI - 80 Sect 8 - Moderate Rehabilitation    | 367,066           | 367,066           |
| HI - 83 Sect 8 - Housing Assistance Program | 3,091,420         | 3,091,420         |
| HI - 85 Community Development Block Grant   | 15,940,525        | 15,940,525        |
| HI - 88 Sect 8 - Village of Farmingdale     | 18,446            | 18,446            |
| HI - 92 Home                                | 3,727,240         | 3,727,240         |
| HI - 95 Emergency Shelter                   | 675,727           | 675,727           |
| HI - 96 Homelessness Intervention Program   | 218,927           | 218,927           |
| HI - L6 Section 108 Loans                   | 5,000,000         | 5,000,000         |
| <b>Total Grant Revenues</b>                 | <b>29,039,351</b> | <b>29,039,351</b> |



**KPI REPORT 12: Nassau Regional Off-Track Betting Corporation**

**NASSAU REGIONAL OFF-TRACK BETTING CORPORATION**

**Financial Activity for the period June 1st to June 30, 2007**

| Expense                             | YTD Actuals       |                   |
|-------------------------------------|-------------------|-------------------|
|                                     | Jun-07            | Jun-06            |
| Salary                              | 6,641,771         | 6,821,696         |
| Fringe Benefits                     | 2,769,306         | 3,020,399         |
| General and Administrative Expenses | 6,304,066         | 6,397,978         |
| Bond Principal                      | 727,500           | 727,500           |
| <b>Expense Total</b>                | <b>16,442,643</b> | <b>16,967,572</b> |
| <b>Revenue</b>                      |                   |                   |
| Net Retained Commission             | 16,828,363        | 17,772,420        |
| Other income                        | 1,090,792         | 1,246,147         |
| <b>Revenue Total</b>                | <b>17,919,156</b> | <b>19,018,567</b> |
| <b>Net Profit</b>                   | <b>1,476,513</b>  | <b>2,050,995</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.



**KPI REPORT 13: Outstanding Interest Rate Swaps**

**Nassau Health Care Corporation**

**Valuation Report as of 06/29/2007**

| Associated Bonds      | Client Pays | Maturity Date | Initial Notional | Total Value    |
|-----------------------|-------------|---------------|------------------|----------------|
| Series 2004 C1        | 3.4570%     | 8/1/2029      | \$73,356,666.00  | \$2,215,848.05 |
| Series 2004 C2        | 3.4570%     | 8/1/2029      | \$73,126,667.00  | \$2,210,079.93 |
| Series 2004 C3        | 3.4570%     | 8/1/2029      | \$73,126,667.00  | \$2,210,100.15 |
| Series 2004 A Taxable | 4.6100%     | 8/1/2012      | \$65,475,000.00  | \$2,000,419.57 |

**Nassau County Interim Finance Authority**

**Valuation Report as of 06/29/2007**

| Associated Bonds                      | Client Pays | Maturity Date | Initial Notional | Total Value    |
|---------------------------------------|-------------|---------------|------------------|----------------|
| Series 2004B Goldman 7-Day Tues       | 3.1460%     | 11/15/2024    | \$72,500,000.00  | \$2,692,925.83 |
| Series 2004C Goldman 7-Day Fri        | 3.1460%     | 11/15/2024    | \$72,500,000.00  | \$2,666,676.23 |
| Series 2004D Goldman 28-Day           | 3.0020%     | 11/15/2016    | \$80,000,000.00  | \$3,194,550.50 |
| Series 2004E UBS 7-Day Tues           | 3.1460%     | 11/15/2024    | \$72,500,000.00  | \$2,692,925.83 |
| Series 2004F UBS 7-Day Fri            | 3.1460%     | 11/15/2024    | \$72,500,000.00  | \$2,666,676.23 |
| Series 2004G UBS 35-Day               | 3.0030%     | 11/15/2016    | \$80,000,000.00  | \$3,125,047.35 |
| Series 2004I Goldman 7-Day Wed        | 3.4320%     | 11/15/2025    | \$50,000,000.00  | \$1,410,424.85 |
| Series 2004J Morgan Stanley 7-Day Wed | 3.4320%     | 11/15/2025    | \$50,000,000.00  | \$1,410,424.85 |
| Series 2004K UBS 7-Day Wed            | 3.4320%     | 11/15/2025    | \$50,000,000.00  | \$1,410,424.85 |



**KPI REPORT 14: Tax Certiorari Report**

ARC has issued its final estimate of the County’s tax certiorari liability based on 2006 activity and estimates that the County’s year-end tax certiorari liability stands at approximately \$137 million. This consists of \$40.7 million arising from new proceedings commenced during 2006 and \$96.3 million from old proceedings. The County is particularly pleased with the new liability figure since it indicates that its efforts to unilaterally correct the assessment roll before it is issued have been successful. The new liability added was less than the annual financial plan appropriation of \$50 million for tax certiorari payments. All things being equal, if this trend continues, the County would not only be able to maintain its current outstanding liability but actually reduce it further.

**Tax Certiorari Activity (all dollars in millions)**

| <b>Activity</b>              | <b>Actual<br/>2005</b> | <b>Actual<br/>2006</b> | <b>Projection<br/>2007</b> |
|------------------------------|------------------------|------------------------|----------------------------|
| <b>Expenses</b>              |                        |                        |                            |
| Commercial Refunds           | \$205.0                | \$35.2                 | \$16.0                     |
| Residential Refunds          | \$24.2                 | \$18.7                 | \$16.0                     |
| Cancellations & Reductions   | \$20.6                 | \$15.3                 | \$18.0                     |
| Petitions                    | \$1.7                  | \$1.3                  | \$1.0                      |
| Less Voided Payments         | (\$0.9)                | \$0.0                  | \$0.0                      |
| <b>Total Expenses</b>        | <b>\$250.6</b>         | <b>\$70.5</b>          | <b>\$51.0</b>              |
| <b>Revenue Sources</b>       |                        |                        |                            |
| Operating Funds              | \$0.0                  | \$69.2                 | \$50.0                     |
| Debt                         | \$250.6                | \$1.3                  | \$1.0                      |
| <b>Total Revenue Sources</b> | <b>\$250.6</b>         | <b>\$70.5</b>          | <b>\$51.0</b>              |