

Fiscal 2008

First Quarter Report

NASSAU COUNTY OFFICE OF LEGISLATIVE BUDGET REVIEW

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May 12, 2008

*Budget Review
Committee*

Agencies Scheduled to Testify:

*Correctional Center
Police Department
Probation Department
Social Services*



**NASSAU COUNTY
LEGISLATURE**

Hon. Diane Yatauro,
Presiding Officer

Hon. Peter J. Schmitt,
Minority Leader

Hon. Judith Jacobs,
*Chairperson, Budget Review
Committee*

FY 2008 FIRST QUARTER HEARING

TABLE OF CONTENTS

(1) Correctional Center/Sheriff..... 1

(2) Police Department.....5

(3) Probation Department 10

(4) Social Services12



ERIC C. NAUGHTON
DIRECTOR
OFFICE OF LEGISLATIVE
BUDGET REVIEW

NASSAU COUNTY LEGISLATURE
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Inter-Departmental Memo

To: Hon. Judith A. Jacobs, Chairperson
All members of the Budget Review Committee

From: Eric C. Naughton, Director
Office of Legislative Budget Review

Date: May 8, 2008

Re: FY 08 1st Qtr. Budget Review Committee Hearing

Attached please find a report detailing expenses and revenue for the agencies scheduled to testify May 12, 2008. We have provided information regarding each department's spending and revenue through April 30th with a comparison to the same time period last year. In addition, we have included our projections for the year.

We will provide a separate report that which contains our FY 08 outlook and review of the Updated Multi-Year Plan.

If you should have any questions, please let me know.

cc: Hon. Howard Weitzman, County Comptroller
Martha Wong, Acting Finance and Operations Unit Director
Evan Cohen, Executive Director, NIFA
Tom Stokes, Deputy County Executive
Charo Ezdrin, Director of Legislative Affairs
Chumi Diamond, Clerk of the Legislature
Roseann D'Alleva, Majority Finance
Dan McCloy, Special Assistant Minority

Correctional Center

Correctional Center						
January through April Budget Balance						
Object	2008 Adopted Budget	Jan - April Actuals	Budget Balance	% Expensed	Prior Year Jan - April	% Changed
AA - Salaries	\$117,252,222	\$37,810,629	\$79,441,593	32.2%	\$37,064,724	2.0%
AC - Workers Comp.	2,186,498	1,221,696	964,802	55.9%	0	*****
BB - Equipment	38,500	30,285	8,215	78.7%	9,250	227.4%
DD - General Expenses	4,290,400	1,529,689	2,760,711	35.7%	1,629,249	-6.1%
DE - Contractual Services	25,659,458	1,170,703	24,488,755	4.6%	825,022	41.9%
DF - Utility Costs	695,450	242,123	453,327	34.8%	213,018	13.7%
Total	\$150,122,528	\$42,005,125	\$108,117,403	28.0%	\$39,741,263	5.7%

Correctional Center					
January through April Expenses Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$117,252,222	\$125,895,791	(\$8,643,569)	\$128,530,299	-2.0%
AC - Workers Compensation	2,186,498	3,600,000	(1,413,502)	0	*****
BB - Equipment	38,500	38,500	0	86,867	-55.7%
DD - General Expenses	4,290,400	4,190,400	100,000	4,038,783	3.8%
DE - Contractual Services	25,659,458	25,659,458	0	25,341,952	1.3%
DF - Utility Costs	695,450	695,450	0	591,028	17.7%
Total	\$150,122,528	\$160,079,599	(\$9,957,071)	\$158,588,929	0.9%

- At \$160.1 million, OLBR is expecting the Correctional Center to spend \$10.0 million over budgeted expenses. OMB projects spending to be \$158.9 million in 2008.
- Projected overtime deficit of \$6.4 million includes savings from the 49 new hires in January 2008 and the class of 35 officers planned for the end of May.
- Funding is available to offset the Correctional Center deficit from the booked accrual in 2005, 2006 and 2007, which exceeds the actual cost of the award by about \$12.3 million.
- The Administration plans to hire additional officers at the end of August which could provide minimal overtime savings this fiscal year.
- Workers Compensation, which is being charged to the Correctional Center for the first time, is projected to be over budget by \$1.4 million if the current spending trend continues. This is due primarily to an increasing number of employees going on long term disability. The expense may decrease later in the year if the administration is successful in dealing with cases through lump sum settlements and loss portfolio transfers.

Nassau County Correctional Center Staffing Analysis						
	FY 2008 Budget	Jan. 1, 2008	May 1, 2008	May 1, 2008 to Bud. Var.		May 1, 2007
CC Full-time Staffing						
10 Correctional Center						
Uniform	1,134	1,087	1,068	66		1,051
Civilian	<u>134</u>	<u>129</u>	<u>127</u>	<u>7</u>		<u>126</u>
Sub-total Full-Time	1,268	1,216	1,195	73		1,177
20 Sheriff						
Uniform	49	45	48	1		46
Civilian	<u>12</u>	<u>10</u>	<u>8</u>	<u>4</u>		<u>11</u>
Sub-total Full-Time	61	55	56	5		57
Total Full-time	<u>1,329</u>	<u>1,271</u>	<u>1,251</u>	<u>78</u>		<u>1,234</u>

- Full-time headcount is currently under budget by 78 positions. Of these positions, 67 are uniform positions and 11 are civilian positions.
- The Administration anticipates hiring correction officers to budget during the year.
- The full-time headcount decreased from January 1st by 20 positions in the first four months of 2008.

First Quarter Correctional Center Data			
Payrolls 1-8	Avg. ShOA Headcount*	Inmate Population	Overtime
2006	1,020	1,582	\$5,510,087
2007	1,033	1,745	\$4,975,960
2008	1,010 **	1,625	\$5,879,058

* Only includes officers that are active.
 ** Excludes a class of officers that were in training and not available to cover shifts.

- This chart demonstrates the relationship between ShOA headcount and overtime. Although total headcount has increased from last year, when only active employees available to cover shifts are counted (which excludes 207c, the class in training, and anyone else not labeled as “active”), headcount has actually decreased.
- Despite declining inmate population, overtime in 2008 when compared to the same time period last year has increased by \$900,000.

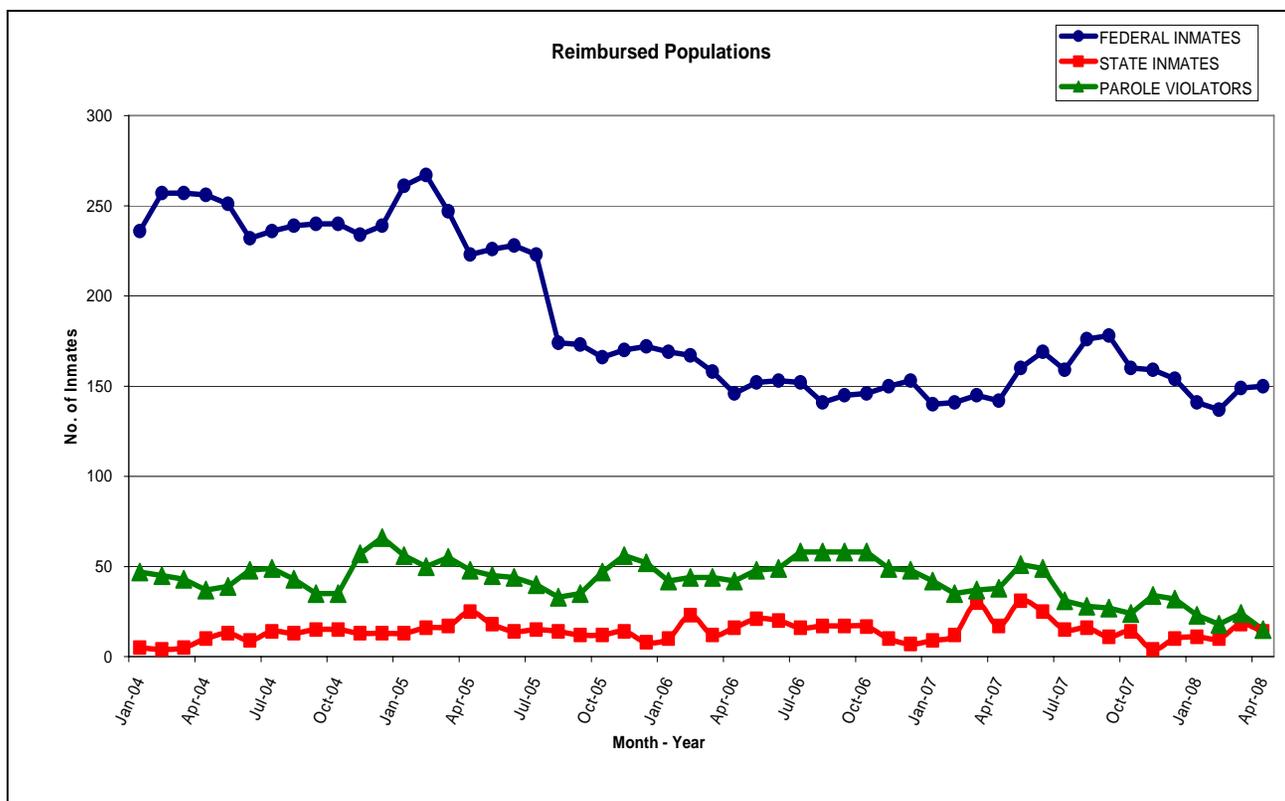
Correctional Center						
January through April Revenue Budget Balance						
Revenue Class	2008 Adopted Budget	Jan - April Actuals	Budget Balance	% Recognized	Prior Year Jan - April	% Changed
BD - Fines & Forfeitures	\$60,000	\$11,145	\$48,855	18.6%	\$22,365	-50.2%
BF - Rents & Recoveries	1,869,000	22,108	\$1,846,892	1.2%	12,261	80.3%
BG - Other Revenues	0	27,780	(\$27,780)	*****	0	*****
BH - Dept Revenues	2,360,000	695,747	\$1,664,253	29.5%	833,955	-16.6%
BJ - Interdept Revenues	120,000	12,317	\$107,683	10.3%	57,039	-78.4%
FA - Federal Aid	13,877,925	(1,064,388)	\$14,942,313	-7.7%	1,636,623	-165.0%
SA - State Aid	1,172,200	(68,543)	\$1,240,743	-5.8%	32,716	-309.5%
Total	\$19,459,125	(\$363,834)	\$19,822,959	-1.9%	\$2,594,959	-114.0%

Correctional Center					
January through April Revenue Projections					
Revenue Class	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
BD - Fines & Forfeitures	\$60,000	\$60,000	\$0	\$47,988	25.0%
BF - Rents & Recoveries	1,869,000	1,869,000	0	1,068,200	75.0%
BG - Other Revenues	0	27,785	27,785	95,460	-70.9%
BH - Dept Revenues	2,360,000	4,360,000	2,000,000	2,729,361	59.7%
BJ - Interdept Revenues	120,000	120,000	0	232,538	-48.4%
FA - Federal Aid	13,877,925	12,694,300	(1,183,625)	17,024,460	-25.4%
SA - State Aid	1,172,200	1,172,200	0	1,206,035	-2.8%
Total	\$19,459,125	\$20,303,285	\$844,160	\$22,404,042	-9.4%

- OLBR is projecting the Correctional Center to be over their revenue budget by \$844,160 due higher than budgeted federal aid. OMB is projecting actual revenues to exceed the budget by \$1.1 million.
- The Administration anticipates an additional \$2.0 million for the housing of 100 Suffolk County inmates. The MOU between the counties has not yet been signed and if the agreement does not go through revenue will be under budget by \$1.2 million.
- The number of federal inmates at the jail is currently at an average count of 148 which is 37 under the budgeted count of 185. This reduces revenue by \$2.1 million for the year if the number is not increased.
- The department expects to receive an additional \$0.9 million over the \$1.7 million budgeted from the U.S Department of Justice through its State Criminal Alien Assistance Program (SCAAP).

POPULATION					REVENUE
	2006	AVG. 1st	2007	AVG. YTD	VARIANCE
	<u>AVERAGE</u>	<u>QTR. OF 2007</u>	<u>AVERAGE</u>	<u>OF 2008</u>	<u>2008 TO</u>
					<u>AVG. 2007</u>
TOTAL POPULATION	1,609	1,745	1,717	1,625	-
FEDERAL INMATES (\$165/PP)	152	147	159	144	\$905,850
STATE INMATES (\$40/PP)	15	21	16	13	\$43,920
PAROLE VIOLATORS (\$40/PP)	49	41	36	20	\$234,240

- The average inmate population for the first four months of 2008 has decreased by 92 when compared to the 2007 average population.
- If the current trend in non-county inmates continues the total revenue variance from the prior year would be \$1.2 million.
- The trend in federal inmates has remained steady since 2005. The drop in 2005 was due to the opening of the Queens Private Detention Facility.
- The number of state ready inmates and parole violators has been somewhat consistent over the years but is currently on the low side.



**Police Department
Staffing Analysis**

	FY 2008 Budget	Jan. 1, 2008	May1, 2008	May 1, 2008 to Bud. Var.	May 1, 2007
Ordinance*	0	0	5	5	0
DAI	425	405	430	5	416
SOA	422	423	411	(11)	417
PBA	<u>1,903</u>	<u>1,846</u>	<u>1,864</u>	<u>(39)</u>	<u>1,825</u>
Uniform Subtotal	2,750	2,674	2,710	(40)	2,658
ORD	4	4	4	0	4
CSEA	<u>845</u>	<u>808</u>	<u>810</u>	<u>(35)</u>	<u>813</u>
Civilian Subtotal	849	812	814	(35)	817
Grand Total	<u>3,599</u>	<u>3,486</u>	<u>3,524</u>	<u>(75)</u>	<u>3,475</u>

* May 08 Headcount includes five former members of the SOA bargaining unit.

- Uniform personnel have increased by 52 over the same time in the prior year but are 40 below budgeted headcount.
- Civilians are 35 below current year's budget and down by 3 when compared to the same time last year.
- Headcount includes 30 recruits hired on March 28, 2008.
- Increase in ordinance is related to the change in status to ordinance of 5 superior officers due to a clause, effective December 31, 2007, in the current SOA Award. The positions that are no longer part of the SOA bargaining unit include Chief of Department, Chief of Patrol, Chief of Detectives and Chief of Support.
- The Administration plans to hire an additional class of 40 recruits in May 2008. Classes for July, October and January 2009 are anticipated with actual sizes dependent on current levels of attrition.
- Approximately 90 cadets, hired in November 2007, will graduate in May 2008.

Police Headquarters January through April Budget Balance							
Object	2008 Adopted Budget	Jan. through April Actuals	Budget Balance	% Exp.	Prior Year Jan. through April	% Changed	
AA Salaries	\$200,415,751	\$63,377,061	\$137,038,690	31.6%	\$63,136,151	0.4%	
AB Fringe Benefits	95,855,203	21,915,793	73,939,410	22.9%	52,261,645	-58.1%	
AC Workers' Comp	1,485,147	715,852	769,295	48.2%	0	***	
BB Equipment	1,294,173	167,126	1,127,047	12.9%	55,375	201.8%	
DD General Expenses	3,192,484	1,337,017	1,855,467	41.9%	1,295,363	3.2%	
DE Contractual Services	7,442,068	2,540,731	4,901,337	34.1%	3,055,334	-16.8%	
DF Utility Costs	2,080,800	643,126	1,437,674	30.9%	533,635	0.0%	
HD Debt Service Chargebacks	3,349,439	0	3,349,439	0.0%	0	0.0%	
HF Inter-Depart Charges	25,223,437	60,179	25,163,258	0.2%	2,017	0.0%	
OO Other	282,775	8,404	274,371	3.0%	23,863	-64.8%	
Total	\$340,621,277	\$90,765,289	\$249,855,988	26.6%	\$120,363,383	-24.6%	

Police Headquarters January through April Expense Projections						
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year	
AA Salaries	\$200,415,751	\$204,579,470	(\$4,163,719)	\$209,692,631	-2.4%	
AB Fringe Benefits	95,855,203	96,659,030	(803,827)	92,040,616	5.0%	
AC Workers' Comp	1,485,147	2,100,000	(614,853)	0	***	
BB Equipment	1,294,173	1,027,958	266,215	395,561	159.9%	
DD General Expenses	3,192,484	3,192,484	0	3,777,933	-15.5%	
DE Contractual Services	7,442,068	7,442,068	0	6,716,453	10.8%	
DF Utility Costs	2,080,800	2,080,800	0	2,654,714	0%	
HD Debt Service Chargebacks	3,349,439	3,349,439	0	3,272,755	2.3%	
HF Inter-Depart Charges	25,223,437	25,223,437	0	24,398,167	3.4%	
OO Other	282,775	282,775	0	184,448	0%	
Total	\$340,621,277	\$345,937,461	(\$5,316,184)	\$343,133,278	0.8%	

- Expenses in Headquarters are projected to exceed budget by approximately \$5.3 million primarily due to a \$4.2 million deficit in salaries. Included in that is an overtime projection of approximately \$4.2 million over budget. The Administration projects \$341.6 million for total expenses.
- Higher than budgeted health insurance for retirees contributes to the \$800,000 deficit in fringe benefits as well as a shortfall of \$600,000 in workers' comp.
- Workers' Compensation, which is being charged to the Police Department for the first time, is projected to be over budget by approximately \$600,000 if the current spending trend continues. The department is working on safety improvements in anticipation of reducing costs. The expense may decrease later in the year if the Administration is successful in dealing with cases through lump sum settlements and loss portfolio transfers.

Police Headquarters January through April Revenue Budget Balance						
Revenue Class	2008 Adopted Budget	Jan. through April Actuals	Budget Balance	% Recognized	Prior Year Jan. through April	% Changed
BC Permits & Licenses	\$1,345,000	\$347,945	\$997,055	25.9%	\$317,430	9.6%
BD Fines & Forfeitures	0	0	0	0.0%	6,175	0.0%
BE Invest Income	129,049	13,282	115,767	10.3%	9,101	45.9%
BF Rents & Recoveries	200,000	38,782	161,218	19.4%	35,630	8.8%
BG Revenue Offset	1,477,056	0	1,477,056	0.0%	12,870	0.0%
BH Dept Revenues	17,451,874	5,534,334	11,917,540	31.7%	5,144,164	7.6%
BI Capital Backcharges	1,081,067	0	1,081,067	0.0%	0	0.0%
BJ Inderdept Revenues	14,128,863	1,633	14,127,230	0.0%	0	***
BW Interfund Charges	432,910	0	432,910	0.0%	0	0.0%
FA Federal Aid Reimburse	427,950	27,771	400,179	6.5%	19,262	44.2%
SA State Aid Reimburse	862,000	791,183	70,817	91.8%	867,129	-8.8%
TL Property Tax	279,632,013	279,632,013	0	100.0%	287,070,223	-2.6%
TX Special Taxes	23,453,495	5,549,616	17,903,879	23.7%	6,061,512	-8.4%
Total	\$340,621,277	\$291,936,559	\$48,684,718	85.7%	\$299,543,496	-2.5%

Police Headquarters January through April Revenue Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
BC Permits & Licenses	\$1,345,000	\$1,345,000	\$0	\$1,084,910	24.0%
BD Fines & Forfeits	0	0	0	6,175	0.0%
BE Invest Income	129,049	129,049	0	340,589	-62.1%
BF Rents & Recoveries	200,000	200,000	0	1,690,851	-88.2%
BG Revenue Offset	1,477,056	1,829,250	352,194	37,932	0.0%
BH Dept Revenues	17,451,874	18,451,874	1,000,000	18,430,311	0.1%
BI Capital Backcharges	1,081,067	1,081,067	0	683,158	0.0%
BJ Inderdept Revenues	14,128,863	14,128,863	0	8,591,291	64.5%
BW Interfund Charges	432,910	432,910	0	356,747	21.3%
FA Federal Aid Reimburse	427,950	427,950	0	220,917	93.7%
SA State Aid Reimburse	862,000	1,988,301	1,126,301	1,353,387	46.9%
TL Property Tax	279,632,013	279,632,013	0	287,070,223	-2.6%
TX Special Taxes	23,453,495	23,453,495	0	23,295,867	0.7%
Total	\$340,621,277	\$343,099,772	\$2,478,495	\$343,162,358	0.0%

- Headquarters revenue expected to exceed budgeted targets by \$2.5 million.
- Departmental revenues will have a surplus of \$1.0 million due to additional revenue collected for ambulance billing as a result of an extra post being added.
- Revenue for special taxes for 911 surcharges and motor vehicle registration fees are projected to come in on target.
- A surplus of approximately \$1.1 million in State Aid is due to various grants which will partially offset overtime.

Police District January through April Budget Balance						
Object	2008 Adopted Budget	Jan. through April Actuals	Budget Balance	% Exp.	Prior Year Jan. through April	% Changed
AA Salaries	\$218,595,890	\$63,989,925	\$154,605,965	29.3%	\$64,420,723	-0.7%
AB Fringe Benefits	96,725,424	21,891,587	74,833,837	22.6%	56,564,789	0.0%
AC Workers' Comp	3,182,005	1,341,751	1,840,254	42.2%	0	0.0%
BB Equipment	2,368,341	200,032	2,168,309	8.4%	237,057	-15.6%
DD General Expenses	4,095,776	1,511,115	2,584,661	36.9%	1,490,647	1.4%
DE Contractual Services	915,199	215,460	699,739	23.5%	268,176	-19.7%
DF Utility Costs	1,742,465	446,142	1,296,323	25.6%	206,421	116.1%
HD Debt Service Chargebacks	118,686	0	118,686	0.0%	0	0%
HF Inter-Depart Charges	22,061,305	0	22,061,305	0.0%	0	0%
HH Inter-Fund Charges	160	0	160	0.0%	0	***
OO Other	513,365	255,868	257,497	49.8%	156,506	63.5%
Total	\$350,318,616	\$89,851,880	\$260,466,736	25.6%	\$123,344,319	-27.2%

Police District January through April Expense Projections					
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA Salaries	\$218,595,890	\$223,863,166	(\$5,267,276)	\$218,951,785	2.2%
AB Fringe Benefits	96,725,424	98,765,777	(2,040,353)	96,084,229	0.0%
AC Workers Comp	3,182,005	4,000,000	(817,995)	0	0.0%
BB Equipment	2,368,341	2,368,341	0	407,196	481.6%
DD General Expenses	4,095,776	4,095,776	0	4,519,582	-9.4%
DE Contractual Services	915,199	915,199	0	790,039	15.8%
DF Utility Costs	1,742,465	1,742,465	0	979,608	77.9%
HD Debt Service Chargebacks	118,686	118,686	0	193,508	-38.7%
HF Inter-Depart Charges	22,061,305	22,061,305	0	29,499,112	-25.2%
HH Inter-Fund Charges	160	160	0	0	***
OO Other	513,365	513,365	0	672,914	-23.7%
Total	\$350,318,616	\$358,444,240	(\$8,125,624)	\$352,097,973	1.8%

- Expenses are projected to exceed budget by \$8.1 million primarily due to overages of \$5.3 million in salaries and \$2.0 million in fringe benefits. The Administration's projection for expenses \$354.2 million.
- The \$5.3 million deficit in salaries is primarily due to a projected \$1.1 million over budget for overtime and \$3.6 million more than budgeted for full-time salaries.
- The \$2.0 million shortfall in fringe reflects higher than anticipated costs in health insurance, social security and health insurance for retirees.
- Worker's Compensation, which is being charged to the Police Department for the first time, is projected to be \$800,000 over budget if the current spending continues

Police District January through April Revenue Budget Balance							
Revenue Class	2008 Adopted Budget	January through April Actuals	Budget Balance	% Recognized	Prior Year January through April	% Changed	
BC Permits & Licenses	\$2,150,000	\$508,205	(\$1,641,795)	23.6%	\$563,740	-9.9%	
BD Fines & Forfeits	474,700	34,875	(439,825)	7.3%	19,005	83.5%	
BE Invest Income	120,201	13,994	(106,207)	11.6%	48,603	-71.2%	
BF Rents & Recoveries	150,000	83,261	(66,739)	55.5%	21,354	289.9%	
BH Dept Revenues	3,187,826	893,347	(2,294,479)	28.0%	895,501	-0.2%	
BJ Interdepartment Revenues	439,766	71,477	(368,289)	16.3%	0	0%	
SA State Aid	0	63	63	***	0	0%	
TL Property Tax	332,325,833	332,325,833	0	100.0%	331,639,639	0.2%	
Total	\$338,848,326	\$333,931,055	(\$4,917,271)	98.5%	\$333,187,842	0.2%	

Police District January through April Revenue Projections						
Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. From Prior Year	
AA Fund Balance	\$0	\$0	\$0	\$16,143,723	-100.0%	
BC Permits & Licenses	2,150,000	2,150,000	0	1,704,827	26.1%	
BD Fines & Forfeits	474,700	474,700	0	99,373	377.7%	
BE Invest Income	120,201	120,201	0	1,557,257	-92.3%	
BF Rents & Recoveries	150,000	150,000	0	274,549	-45.4%	
BH Dept Revenues	3,187,826	3,387,826	200,000	3,381,349	0.2%	
BJ Inderdept Revenues	439,766	439,766	0	293,423	49.9%	
SA State Aid	0	63	63	0	***	
TL Property Tax	332,325,833	332,325,833	0	331,639,639	0.2%	
Total	\$338,848,326	\$339,048,389	\$200,063	\$338,950,417	0.0%	

- The \$200,000 positive variance in departmental revenues reflects the increased assessment rates for village fees for County policing. When the budget is prepared, the assessment rates have not yet been set for the following year so the rates are based on the current year. An adjustment is made in the next year which differs from the budget.
- All other District revenue is on pace to meet budget.

Department of Probation

Department of Probation Revenue & Expense Budget					
	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
Salaries	\$20,061,913	\$18,155,825	\$1,906,088	\$18,582,306	-2.3%
OTPS	485,635	325,252	160,383	328,901	-1.1%
Expense Sub Total	20,547,548	18,481,077	2,066,471	18,911,207	-3.4%
Revenue	\$6,486,900	\$5,401,017	(\$1,085,883)	\$7,208,547	-25.1%

- OLBR projects expense to be \$18.5 million, \$1.0 million lower than OMB. OLBR projects revenue to be \$5.4 million, same as OMB.
- Salaries are expected to be under budget due to 22 vacant positions as of May 1, 2008 of the year. A new class of 23 officers is expected to begin at the end of May 2008 with a projected cost of \$435,344 this year.
- As stated in OLBR Headcount reports, hiring is essential to the operation of the department because of caseload increases and attrition.
- The new class will have an impact to the Department of Social Services because it includes up to 12 existing DSS employees.
- OLBR projects OTPS for 2008 be under budget. A 2006 grant has been extended. The grant is expected to be used to cover some OTPS expense associated with GPS monitoring which was not anticipated in the 2008 budget.
- Revenue is expected to be under budget due to the Department of Social Services hiring an outside vendor to facilitate in the PINS program and a 2% reduction in aid per State Budget action.

Department of Probation				
Responsibility Center Name	FY08			May 07 Headcount
	Budgeted Headcount	May 08 Headcount	Vacant Positions	
Directors Office	24	20	4	26
Research & Staff Development	3	2	1	3
Criminal Division Administration	159	150	9	167
Family Division Administration*	54	46	8	55
Total	240	218	22	251
* The 9 employees under Pins were reassigned (mostly within family division) because the Probation Department no longer participates in the joint project with DSS.				

- The May 2008 full time headcount of 218 is a decrease of 33 full time positions from the same time last year.
- With the class anticipated to begin at the end of May, the headcount should be close to budget. Future hires will be evaluated by the administration depending on attrition.

Department of Social Services**Department of Social Services****January through April Budget Balance**

Object	2008 Adopted Budget	Jan - April Actuals	Budget Balance	% Expensed	Prior Year Jan. - Apr.	% Changed
AA - Salaries	\$56,008,186	\$17,342,132	\$38,666,054	31.0%	\$16,938,420	2.4%
BB - Equipment	70,000	(23)	70,023	0.0%	10,006	-100.2%
DD - General Expenses	1,250,600	664,022	586,578	53.1%	631,364	5.2%
DE - Contractual Services	15,668,792	5,234,156	10,434,636	33.4%	8,129,172	-35.6%
DF - Utility Costs	400	0	400	0.0%	0	0.0%
HF - Inter-depart Charges	19,548,714	137,376	19,411,338	0.7%	549,482	-75.0%
SS - Recipient Grants	48,890,000	16,646,595	32,243,405	34.0%	16,947,537	-1.8%
TT - Purchased Services	46,602,517	32,275,087	14,327,430	69.3%	29,151,528	10.7%
WW - Emerg. Vend. Payments	52,154,880	39,751,673	12,403,207	76.2%	39,228,456	1.3%
XX - Medicaid	225,698,854	77,496,873	148,201,981	34.3%	88,124,274	-12.1%
Total	\$465,892,943	\$189,547,891	\$276,345,052	40.7%	\$199,710,239	-5.1%

Department of Social Services**January Through April Expense Projections**

Object	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
AA - Salaries	\$56,008,186	\$53,574,620	\$2,433,566	\$51,701,571	3.6%
BB - Equipment	70,000	70,000	0	94,487	-25.9%
DD - General Expenses	1,250,600	1,250,600	0	1,217,211	2.7%
DE - Contractual Services	15,668,792	15,668,792	0	14,923,535	5.0%
DF - Utility Costs	400	400	0	200	100.0%
HF - Inter-depart Charges	19,548,714	18,536,285	1,012,429	19,674,815	-5.8%
SS - Recipient Grants	48,890,000	49,390,000	(500,000)	49,586,129	-0.4%
TT - Purchased Services	46,602,517	47,602,517	(1,000,000)	45,573,318	4.5%
WW - Emerg. Vend. Payments	52,154,880	52,154,880	0	50,911,963	2.4%
XX - Medicaid	225,698,854	225,698,854	0	218,991,351	3.1%
Total	\$465,892,943	\$463,946,948	\$1,945,995	\$452,674,580	2.5%

- At the current payroll level, OLBR projects a salary surplus of \$2.4 million, compared to OMB's estimate of slightly less than \$1 million.
- Recipient Grants expense is projected by OMB and OLBR to be over budget by \$500,000 due to higher than anticipated caseloads in assistance programs.
- Purchased services expense is projected by OMB and OLBR to be over budget by \$1.0 million due to an increase in daycare market rates.
- The budget for interdepartmental charges included an estimated expense for certain services to be provided by the Probation Department related to the Persons in Need of Supervision program (PINS). Instead of utilizing Probation, and outside vendor was brought in. The contractual services line does include funding for the PINS outsourcing.

Department of Social Services					
Responsibility Name	FY08				
	Budgeted Headcount	Jan 08 Headcount	May 1, 2008 Headcount	Vacant Positions	May 07 Headcount
Administration	12	11	11	1	12
Support Services	27	27	30	(3)	27
Legal	7	6	6	1	7
Systems Administration	36	34	34	2	36
Staff Development	6	6	6	0	6
Public Assistance	116	118	124	(8)	110
Community Relations and Housing	11	10	11	0	11
Medical Assistance	189	170	169	20	160
Support Services	18	18	18	0	18
Accounting	42	43	43	(1)	41
Job Program	6	5	5	1	6
Food Stamps	4	4	4	0	4
Support Collection Unit	82	80	79	3	86
Provider Services	292	273	298	(6)	292
NC Juvenile Detention Center	49	45	47	2	43
Total	897	850	885	12	859

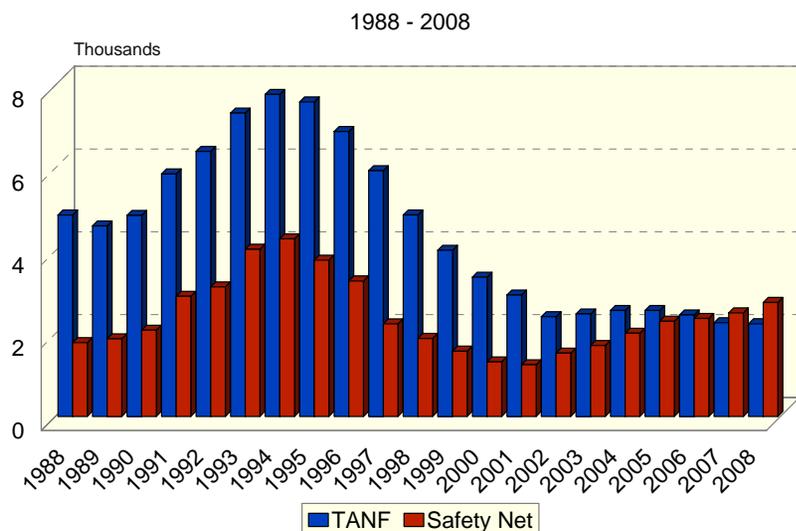
- The department's full-time headcount is currently below its authorized total by only 12 positions.
- Since January 1, 2008, DSS has added 35 full-time employees.
- Since April 1, 18 positions have been added, as follows: 13 caseworkers, 4 clerks, and 1 Social Welfare Examiner I.

Department of Social Services						
January through April Budget Balance						
Revenue Class	2008 Adopted Budget	Jan - April Actuals	Budget Balance	% Recognized	Prior Year Jan - April	% Changed
BH - Dept Revenues	\$10,549,000	\$2,537,792	(\$8,011,208)	24.1%	\$2,208,023	14.9%
FA - Federal Aid	98,630,426	(15,269,006)	(113,899,432)	-15.5%	(6,737,235)	126.6%
SA - State Aid	70,946,048	14,174,965	(56,771,083)	20.0%	12,318,083	15.1%
Total	\$180,125,474	\$1,443,751	(\$178,681,723)	0.8%	\$7,788,871	-81.5%

Department of Social Services					
January through April Revenue Projections					
Revenue Class	2008 Adopted Budget	OLBR Projected	OLBR Projected Budget Variance	Prior Year Actual	% Change of OLBR Proj. from Prior Year
BH - Dept Revenues	\$10,549,000	\$10,549,000	\$0	\$11,766,774	-10.3%
FA - Federal Aid	98,630,426	98,451,614	(178,813)	88,332,064	11.5%
SA - State Aid	70,946,048	71,097,879	151,831	72,512,660	-2.0%
Total	\$180,125,474	\$180,098,492	(\$26,982)	\$172,611,498	4.3%

- OMB is projecting Federal aid to come in at \$99.1 million, slightly over budget due to the lower than anticipated payroll expenditures, partially offset by the increased reimbursable expenditures in daycare, TANF, and Safety Net. OLBR has adjusted that projection downward to account for our lower payroll estimate.
- OMB is projecting State aid to come in at \$71.4 million, due to the lower than anticipated payroll expenditures and the transfer of certain PINS services from Probation to an outside vendor, partially offset by the increased reimbursable expenditures in daycare, TANF, and Safety Net. OLBR has adjusted that projection downward to account for our lower payroll estimate.
- State aid also includes an additional \$1.5 million for maximization of reimbursement for expenses incurred by the District Attorney and Police Department relating to Child Protective Services.

TANF & Safety Net Assistance Average Monthly Caseload

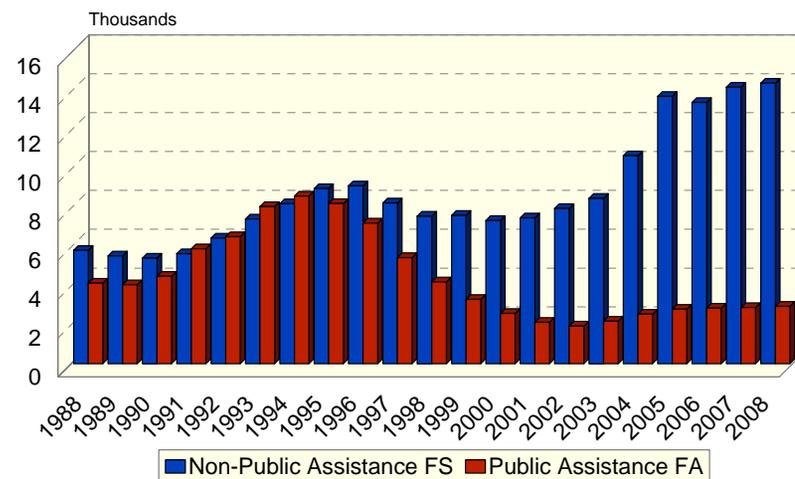


Data provided by Nassau County Department of Social Services

- In December of 2001, the first recipients of Temporary Assistance to Needy Families (TANF) funds, began to reach the 60 month maximum lifetime term that a family is allowed to participate in the program.
- Since that time, TANF caseload has decreased by 23.7%, while Safety Net has increased by 120.6%.
- Over the first three months of 2008, combined monthly caseload for both programs has averaged 4,993, as compared to 4,803 in the first quarter of 2007, a 3.9% increase.

Average Monthly Food Stamps Caseload 1988 - 2008

Public Assistance & Non-Public Assistance



Data provided by Nassau County Department of Social Services

- Over the first three months of 2008, the average combined caseload for both Food Stamp recipients receiving other public assistance and those without other public assistance, has averaged 17,866, as compared to 16,799 in the first quarter of 2007, a 6.4% increase.
- According to the U.S. Department of Agriculture, in 2005: 50 percent of all participants nationally were children (18 or younger), and 65 percent of them lived in single-parent households, 8 percent of all participants were elderly (age 60 or over); the average gross monthly income per food stamp household was \$648.