Suffolk County Legislature
Budget Review Office

Review of the 2011 Recommended Operating Budget

October 15, 2010

SUFFOLK COUNTY LEGISLATURE

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Gail Vizzini	Director
Robert Lipp, Ph.D.	Deputy Director
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Joseph Schroeder	Energy Specialist
Diane Dono	Senior Legislative Analyst
John Ortiz	Senior Legislative Analyst
Craig Freas	Legislative Analyst
Jill Moss	Legislative Analyst
Cary Flack	Office Systems Analyst III
Robert Doering	Assistant Legislative Analyst
Joseph Muncey	Assistant Legislative Analyst
Laura Halloran	Legislative Technician
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SUFFOLK COUNTY LEGISLATURE

Gail Vizzini
Director

BUDGET REVIEW OFFICE

October 15, 2010

To: William J. Lindsay, Presiding Officer and All Suffolk County Legislators

From: Gail Vizzini, Director *Gail Vizzini*
Budget Review Office

Subject: Review of the 2011 Recommended Operating Budget

Accompanying this memo is the Budget Review Office evaluation of the County Executive's 2011 Recommended Operating Budget. Each budget presents fiscal and policy challenges for the Legislature. This year the major issues are the proposed closure of the John J. Foley Skilled Nursing Facility and the associated layoffs, significant increases in 2011 and 2012 retirement costs, and the impact of the County's participation in the 2010 Early Retirement Program.

The 2011 Operating Budget proposes several reorganizations including the transfer of the Youth Bureau and Handicapped Services from the Executive to Social Services and Health, respectively. The Federal and State Aid Claims unit is transferred from Health to the Executive and the administration of the Peconic Estuary Program is transferred from Health Services to Environment and Energy. In our opinion there is no overriding justification for the proposed transfers.

On the revenue side of the budget, a new revenue source from Red Light Camera Fines is included, yet in our opinion, the revenue is predicated on an ideal scenario and may be considerably overstated. The recommended budget includes sales tax growth rates of 5.5% for 2010 and 4.25% for 2011. Eighty-five million dollars in sales tax is transferred to the Police District, which is an increase of $31 million over last year, to offset increased cost in that fund.

The Legislature has many policy issues to consider before adopting this budget. The Budget Review Office report is prepared using a new template for departmental write ups which provides specific budgetary information in a concise format. I would like to extend my thanks to the staff of the Budget Review Office for their diligence and perseverance in the preparation of this report. We are ready to assist the Legislature in their deliberations during the budget adoption process.

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Introduction

"You have to risk going too far to discover how far you can really go."

T.S. Eliot
poet, playwright, and literary critic 1888-1965

The 2011 operating budget is more risky than previous operating budgets in that this budget balances expenditures with revenue from the divestiture of assets which have not as yet received Legislative approval. The budget proposes to close the John J. Foley Skilled Nursing Facility, abolish 249 filled positions, and divest the County of the property, equipment and the operating license. The resulting revenue is used to balance the General Fund. A new revenue source from Red Light Camera Fines is included, yet in our opinion the revenue is not predicated on statistically significant data since we have not had sufficient experience and the numbers are contrary to national data, leading us to conclude that the revenue may be considerably overstated.

The recommended budget includes sales tax growth rates of 5.5% for 2010 and 4.25% for 2011. These growth rates are reasonable and fall within the acceptable range, although the Budget Review Office is less optimistic about the fourth quarter of 2010 and slightly more optimistic about 2011. Eighty-five million dollars in sales tax is transferred to the Police District, which is an increase of $31 million over last year, to offset increased costs in that fund associated with salary arbitration awards, retirement and a class of 60 Police recruits to be hired in March 2011. This is only $13.5 million less than a full three-eighths sales tax allocation permissible by law of $98.8 million. Such a large increase in the Police District allocation presents a problem for future budgets, since there is little margin for future relief. It also puts a strain on the General Fund budget, which has seen its share of the sales tax diminish over time. The budget includes funding for 90 Correction Officers scheduled for a class of 50 in March and a second class of 40 in November. The Jail is now anticipated to open in early 2012 rather than year end 2011.

One of the major concerns in this budget is structural imbalance. The County has relied for far too long on sales tax and more recently on fund balance to offset expenditures. Compared to adopted amounts, the County has experienced shortfalls in sales tax of $38.7 million in 2008, $136 million in 2009 and $14.5 million estimated for 2010. The impact of the recession in 2009 resulted in an unanticipated shortfall in sales tax revenue of such magnitude that in addition to cutting and restricting expenditures, $30 million was transferred from Tax Stabilization Reserve to fill the gap. Another area of structural imbalance is fund balance. The fund balance in the General Fund has dropped from $154.7 million in 2007 to $33.2 million in 2009 with $18.6 million estimated for 2010.

Despite significant cuts in expenditures by both the County Executive and the Legislature, the County has not been able to keep pace with the revenue shortfalls and the increase in certain expenditures, such as salary arbitration awards, health insurance, and retirement. We have relied on one-shot revenue, which includes the securitization of tobacco revenues, the sale of the Suffolk Health Plan and now the proposed divestiture of the Skilled Nursing Facility (property, equipment and operating license) and a 95 acre parcel of land in Yaphank. The divestiture of the Skilled Nursing Facility and the land requires authorization by the Legislative, which has not yet acted, making it less than prudent if not speculative, to include the revenue. Net relief to the General Fund provided from the tobacco securitization drops off by $25.1 million in 2013 and by $19.5 million in 2014.

The rating agencies echo the concerns regarding the structural imbalance as it pertains to our reliance on sales tax and fund balance in their review of the County's finances. To quote Moody's recent

affirmation of our bond rating as it relates to the October 15th sale of $111.5 million in serial bonds and $14 million in bond anticipation notes to cover our capital program needs:

"The county's financial flexibility narrowed substantially in fiscal 2009, further amplifying the county's already tight financial position driven by sizeable operating losses in both fiscal years 2007 and 2008. This is of particular concern due to the county's charter mandate to annually appropriate the entire unreserved General Fund balance and its heavy reliance on economically sensitive sales tax revenues. Absent progress towards restoring structurally balanced operations and replenishing reserves to levels sufficient to offset the operating risk associated with its sales tax reliance, the county's future credit quality may be negatively affected."

The 2011 recommended budget is about property taxes….not increasing them at all costs. None of the major funds, excluding the sewers, will experience any property tax increase, and there is an actual decrease in the MTA fund because it is based on payroll. The recommended budget is "balanced" on one shot revenues from the divestiture of assets, transfers from reserves and certain optimistic revenue assumptions. Little is done to address the current structural imbalance created by reliance on sales tax and fund balance; in fact, the structural balance is rendered even more precarious.

The increase in retirement costs is a major concern. The County's employer contribution to the New York State Retirement System has increased by $38.4 million in 2011 over the $94.4 million contribution in 2010. The 2012 employer contribution will increase by another $40 million due to a rate increase announced by the State Comptroller. Starting in 2012 the retirement bill will also reflect an increase to include payment of the 2010 ERIP incentive costs. We estimate that cost to be $14.8 million if paid in its entirety in 2012 or $3.7 million if amortized over five years at approximately 8% interest for a total cost of approximately $18.5 million. Implicit in the recommended budget is the amortization of $19 million of the 2011 bill. Assuming the full $19 million is amortized over ten years, we estimate annual payments of $2.46 million.

The County will be in transition in 2011 after 312 employees participated in the Early Retirement Incentive Program. To achieve a portion of the targeted savings, the recommended budget abolishes 118 positions vacated by early retirement, equivalent to a savings of $8.6 million. The level of turnover savings will make it very challenging for departments to fill vacancies in 2011. The Early Retirement Program stripped the County of considerable institutional knowledge but provided the opportunity not to budget for $23 million in salaries. Backfills will be restricted with the exception of filling positions in those funds, such as Medicaid and Water Quality, which are less dependent upon property tax revenue. Two more positions are funded with hotel motel monies and an additional net 5 positions are funded with Water Quality funds.

The economy is improving….slowly. The deficits that the County faces are significant, especially as we look to 2012 with the anticipated increases in retirement and the falling off of Federal stimulus funds to offset our local Medicaid costs. Growth in the economy alone will not get us out of these large deficits. How much further can we cut expenditures and what will we sell in 2012 and 2013 to replace other one-shots? The County cannot sustain current operations without reliable recurring revenue. How far can we really go before we must consider an increase in the rate of sales tax, and moderate fee and property tax increases to cover the cost of providing public services? We can't go much further without these actions as part of our budget shortfall mitigation……..there is too much risk.

Summary of Findings and Recommendations

Sales Tax Revenue

- Our sales tax projections are slightly less optimistic than appears in the recommended budget for this year, but more optimistic for 2011. The net impact is that we forecast sales tax will be a modest $3.0 million more for 2010 and 2011 combined. In 2010 there is a projected budget shortfall of $2.6 million and in 2011 a surplus of $5.6 million.
- We recommend that the Legislature consider rescinding Resolution No. 709 of 2010. Starting on March 1, 2011, this legislation caps the motor fuels portion of the sales tax at $3 per gallon. There is a serious structural problem in the County General Fund operating budget. Loss of sales tax revenue that is likely to occur in the future as a result of this action would further exacerbate our budget problems.

The Economy

- In our estimation neither the national or local economies are likely to experience a double dip recession.
- Projected growth in consumer spending, although subdued, is expected to continue at about the same pace as this year.
- Modest growth in both consumer spending and employment should translate into sales tax revenues that are only slightly less than this year's performance.
- The greater risk to this forecast is on the downside, with our biggest concern an increase in foreclosures.
- The weak economy has also placed pressure on social services, cultural programs, and public safety needs. While recommended funding recognizes severe budget constraints, demands placed on these functions are unfortunately not adequately addressed.
- The County does not adopt a budget with an allowance for a property tax surplus or shortfall. The real estate downturn is expected to translate into a shortfall in 2011 of about $10 million, making it all the more difficult to construct a budget for 2012.

The 2011 Recommended Property Tax Warrant

- The Executive's budget recommends a small decrease in property taxes for 2011. The decrease is attributed to the MTA Tax Fund. The other major funds are all recommended at the same level as was adopted in 2010.
- Technically, if the MTA tax was collapsed back into the appropriate County fund, the $236,810 decrease would be a decrease of $247,810 in General Fund taxes, but an increase in Police District taxes of $11,000.
- Unfortunately, property values are going down, which translates into a small increase in the average homeowner's tax bill. The assessed value of property will be decreasing in seven of the County's towns, increasing in Riverhead and Southampton, and yet to be determined in East Hampton.
- The average homeowner's tax bill is estimated to increase by just over $7 countywide, ranging from an increase of over $65 in Smithtown to a decrease of $31 in Shelter Island.

Cap Compliance

- The Executive's recommended budget document shows compliance with both County cap laws. The discretionary portion of the budget for all funds is shown to be $67.1 million below the expenditure cap and the discretionary tax levy for the combined General Fund and Police District is shown to be $92.7 million below the cap.
- As the cap laws currently stand, inconsistent interpretations are made in most years in order to circumvent the caps. The end result has been to make calculation of cap compliance a meaningless exercise.
- The Budget Review Office recommends that the cap laws be revised or eliminated. One recommendation that we have made in the past is to replace the cap on discretionary expenditures across all funds with a cap on discretionary expenditures for the combined General Fund and Police District only. Once this more targeted expenditure cap is in place, the discretionary tax levy cap is no longer necessary. Among other things, experience has shown that it is too problematic to be able to calculate a workable discretionary tax levy.

Self-Insurance Fund (038)

- The County's Self-Insurance Fund provides first instance funding against all insurance risk exposure. These funds are provided through interfund transfers from each fund based upon claims payments and risk analysis. The General Fund and the Police District Fund have the greatest exposure and therefore, the greatest cost.
- The County maintains stop-loss insurance coverage for highly unusual or catastrophic events which limits our risk exposure to a predetermined threshold.
- The 2011 Recommended Budget for the Self Insurance Fund forecasts a 2010 year-end deficit of $2,061,062.
- Reexamine the cost benefits of additional insurance for workers compensation claims, which represent two-thirds of the expense in the Self Insurance Fund.

County Road Fund (105)

- Reinstate the County Road fund to provide transparency and accountability for revenues such as Motor Vehicle Use Fees and Consolidated Highway Programs funds dedicated to highway maintenance and construction

District Court Fund (133)

- The 2011 recommended revenue includes $918,832 in interfund revenue from the General Fund as reimbursement for red light camera citations adjudicated through the District Court.
- Show line item cost detail for components included in the transfer to the General Fund in future budgetary presentations.

Hotel Motel Tax Fund (192)

- The estimated and recommended revenues and allocations are reasonable and in accordance with State and County regulations. The estimated 2010 expenditures for Fund 192 are $726,951 less than adopted (9.4%), which reflects lower estimated than adopted 2010 Hotel/Motel revenues.

Sewer District #3-Southwest (203)

- The 2011 Recommended Budget forecasts a 2010 year-end surplus of $3,359,217 for Fund 203.
- Southwest Sewer District debt service requirements are historically low and will drop to even lower levels in 2012. Policy decisions concerning the future finances of this District need to be addressed concerning how future cash flows will be utilized.

Community Development Fund (351)

- Community Development operating expenditures have been budgeted as 100% eligible for reimbursement under Community Development grants. However, not all of the expenditures are eligible for reimbursement under these grants. This has caused fund deficits.
- Fund 351 had actual year-end fund balance deficits of $337,509 in 2006, $404,206 in 2007, $1.1 million in 2008, and $1.2 million in 2009.
- Fund 351 will likely end 2010 with a deficit of at least $1,093,975; the 2011 deficit is projected to approach $1.5 million.
- Include an interfund transfer from the General Fund to Fund 351 for non-reimbursable administrative expenditures.

Tax Stabilization Reserve Fund (403)

- Expenditures made by Fund 403 over the 2009 to 2011 period covered in the recommended budget are a $30 million transfer to the General Fund last year (2009) and $10 million this year (2010).
- The 2011 recommended budget transfers an additional $30 million from the Tax Stabilization Reserve Fund to the Retirement Contribution Reserve Fund (420). This $30 million is then transferred to the General Fund in order to pay for pension costs.
- The fund balance surplus in Tax Stabilization Reserve Fund peaked at $126.6 million at the end of 2008 and is recommended to end 2011 at $60.1 million.

Assessment Stabilization Reserve Fund (404)

- The 2011 Recommended Budget forecasts a 2010 year end surplus of $108,547,637 for Fund 404.
- The 2010 estimated revenue of $57,830,107 is $16,030,896, or 38.4%, more than the $41,799,211 the Fund received in 2009. The 2011 recommended revenue of $56,742,620 is $1,087,487, or 1.9%, less than the 2010 estimate of $57,830,107 and includes an increased transfer from Fund 477 indicating that increased sales tax revenues are projected, which could prove to be overly optimistic.
- The 2010 estimated expenditures of $11,948,127 are $1,726,916, or 12.6%, less than expended in 2009 primarily as a result of less demand from the sewer districts for the Fund to subsidize increases in their rates over three percent. The 2011 recommended expenditures of $11,173,835 are $774,292, or 6.5%, less than estimated for 2010 attributable mainly to the reduction of transfers to the Capital Funds of $683,000.
- Review the legislation and determine whether use of these funds is limited only to rate mitigation.
- Determine if any statutory changes are necessary to assure fund availability for enhancing existing sewer capacity and improving overall sewering and water protection.

Water Quality Protection Fund (477)

- As demonstrated in our report, when both available borrowing and accumulating cash balances are considered, the County is projected to have $168.6 million available for land acquisitions by the end of next year. When this is compared with $106.4 million in pipeline acquisitions that are likely to close, it leaves a projected $62.2 million surplus by the end of next year, and not the negative balance portrayed by reports from the Department of Environment and Energy. It should be pointed out that the timing of pipeline purchases is difficult to determine, and some of these purchases may not be made until 2012 or beyond. On the other hand, additional properties will be added to the list in the future.
- Consider the likelihood of a parcel going to closing when calculating available fund balances.
- Consider a time limit on purchase of approved Water Quality projects. Information from the Water Quality Review Committee indicates that there is currently no provision for an expiration date on approved projects. This may tie up funding for other projects.
- Determine whether Water Quality funding should continue to be used to offset General Fund expenses, or if the program should instead be used to supplement existing resources.

Suffolk County Ballpark Fund (620)

- The ballpark remains without a sponsor, although the 2011 Recommended Budget includes $100,000 for revenue anticipating new sponsorship.

F.S. Gabreski Airport Fund (625)

- Reduce 2011 Unclassified Revenues (2770) by $847,974; 2011 Take Off Fees (1771) by $47,494; Security Landing Fees (1772) by $60,000 ($30,000 in 2010 and $30,000 in 2011).
- Increase 2011 Airport Fees & Rents (1770) by $148,425 and increase the 2011 interfund transfer from the General Fund to Fund 625 by $807,043.

Personnel Costs and Issues

- The 2011 Recommended Budget includes $1.49 billion in all funds for personnel costs, salaries, and benefits; representing 53.9% of the $2.76 billion recommended budget.
- The recommended budget projects personnel costs to increase $30.7 million or 2.1% over the 2010 estimated budget and $101.2 million or 7.3% over 2009 actual expenditures. The net increase over the 2010 estimate is comprised of a $19.8 million reduction in salaries and other employee compensation costs and a $50.5 increase in benefit costs.
- Personnel costs are responsible for 29% of the 2011 recommended budget, a $105 million increase from the 2010 estimated budget.
- The 2011 Recommended Budget includes a net reduction of 249 authorized positions from 11,824 to 11,575. This reduction includes the abolishment of 541 positions and the creation of 292 new positions.
- The recommended budget creates 96 Correction Officers and 78 Social Services Examiners.
- The recommended budget abolishes 118 ERIP titles in accordance with Resolution No. 689-2010, which requires an 80% savings and abolishes 423 positions in Health Services, including all 322 positions in the John J. Foley Skilled Nursing Facility, 251 of which are filled.

- Prior to abolishing filled positions, all vacancies in the same title in that department must be abolished in accordance with the Administrative Code. Hence, additional vacancies are abolished in Health Services.
- During 2010, the number of active employees on the County payroll decreased by 316 from 10,449 in January to 10,133 in September. Staffing levels are down from the beginning of the year for the vast majority of the departments in the County.
- From September 2009 to September 2010, the number of active sworn police personnel on the payroll decreased by seven from 2,432 to 2,425. Even though a new class of 71 officers started on June 28, 2010, retirements have outpaced hiring.
- County Wide, 1,637 of the 11,851 authorized positions are vacant.
- The Police Department has the greatest number of vacant positions at 486. Historically, this department carries a high number of vacant, unfunded police officer positions. As of September 19, 2010 there are 198 vacant police officer positions, 54 vacant superior officer positions, and 70 vacant detective positions for a total of 322 vacant sworn personnel positions. The remaining 164 vacant positions are civilian positions.
- In the General Fund, the 2010 estimated budget for permanent salaries is $424.8 million, which is $15.3 million less than the adopted budget of $440.1 million and is within one-half of one percent of our estimated permanent salary cost.
- The 2011 Recommended Budget includes $757.4 million for the net permanent salary cost for 11,575 authorized positions.
- In the General Fund, turnover savings is budgeted at $38 million, which represents 8.7% of total permanent salary appropriations. Based on our assumptions, we estimate there is approximately $18 million to fill $46.5 million worth of new ($9.1 million) and remaining vacant positions ($37.5 million). The majority of General Fund appropriations available to fill positions in 2011 are for public safety positions in Police and Sheriff, leaving $5.4 million to fund all other new and vacant positions.

Early Retirement Incentive (ERIP)

- The recommended budget abolishes 118 of the 312 positions vacated through ERIP for an annual salary savings of $8.6 million.
- Twenty-seven positions vacated through ERIP are downgraded to lower titles for an annual salary savings of $847,194.
- Resolution No. 689-2010 requires that the County achieve an 80% savings in annual salaries for two years following ERIP, which is equal to $18.4 million of the $23.1 million in annual salary cost for the 312 participants. The County will have $4.6 million to backfill ERIP vacancies in 2011.
- The largest departments had the greatest number of employees participate in the incentive. There were 84 participants in Health Services, 65 participants in Social Services, and 52 participants in Public Works.
- Terminal pay for ERIP retirees totals $11 million in 2010, approximately 38% of the $29.5 million 2010 estimated budget for terminal payments. In the General Fund, terminal pay related to ERIP was $9.8 million. Resolution No. 693-2010 authorized the transfer of $10 million from the Tax Stabilization Reserve Fund to the General Fund to offset the costs of terminal pay associated with the retirement incentive.

- Increase the 2010 estimated budget by $255,571 to account for ERIP terminal payments not reflected in the recommended budget.

Employee Benefits

- The average annual premiums for employer-sponsored health insurance in 2010 are $5,049 for single coverage and $13,770 for family coverage. Compared to 2009, premiums for single coverage are five percent higher ($4,824) and premiums for family coverage are three percent higher ($13,375). Since 2000, average premiums for family coverage have increased 114%.
- The 2010 annual premium for family coverage in EMHP is $14,568, which compares favorably to the average family coverage premium for all plan types of $13,770 considering the level of benefits provided by the EMHP and geographical cost factors.
- On October 15, 2007, the 11 unions and the County agreed to extend a modified version of the existing EMHP Memorandum of Agreement (MOA) through December 31, 2011. The revised agreement stipulated that implementation of annual, recurring, cost savings measures of $15 million would commence in 2009. The MOA stipulates that no later than September 1, 2010, the Benefit Consultant shall provide a reconciliation analyzing whether $15 million in cost savings were achieved in 2009. The Benefit Consultant's failure to provide the reconciliation on-time has shifted the timeline beyond when the Executive could have addressed this issue in the 2011 Recommended Budget, if necessary.
- The 2011 projections for incurred medical expenses within the EMHP include $5.6 million attributed to the Patient Protection and Affordable Care Act of 2010 and the provision of coverage to adult children of enrollees up to age 26 commencing January 1, 2011.
- The 2011 EMHP projected cost growth, net the adult children coverage enhancement, is approximately 9.7% and is the same rate of growth experienced by the EMHP between 2009 and 2010 based upon the 2010 estimated budget. The 2011 Recommended Budget for employee health care costs is reasonable.
- The recommended budget includes $7.3 million of revenue from the Early Retiree Reinsurance Program (ERRP) provided for in the Affordable Care Act of 2010. This program provides $5 billion for temporary financial help for employer plans effective June 23, 2010 and ending January 1, 2014. Payments to the employer plans must be used to lower health costs for enrollees.
- The 2011 recommended interfund transfer from the John J. Foley Skilled Nursing Facility is proposed at a level which insures adequate health care provisions are budgeted regardless of the status of its operations.
- The Suffolk County GASB 45 Financial Report generated by Nyhart for the fiscal year ending December 31, 2009 indicates that the County's actuarial accrued liability (AAL) for other post-employment benefits (OPEB) is $3.96 billion, which is approximately $30 million more than reported in the last assessment of our OPEB obligation.
- The Employer Contribution Stabilization Program was signed into law on August 11, 2010 as Chapter 57 of the Laws of 2010. This statute allows Suffolk County to amortize $19,042,133 of its Employees' Retirement System (ERS) contribution due in 2011. The 2011 recommended retirement budget of $113,652,890, which represents both the Employees' Retirement System (ERS), excluding the College, and the Police and Fire Retirement System (PFRS), is reasonable assuming utilization of the full amortization allowed.

- BRO projects an increase of $46.2 million for retirement in 2012, which reflects higher employer contribution rates, amortization of a portion of the 2011 contribution and the 2010 ERIP amortization payment.
- The 2011 Recommended Budget includes a total of $16.7 million for the benefit fund/life insurance contributions, which is a decrease of approximately $230,000 (1.4%) as compared to the estimated budget. The recommended budget includes approximately $72,000 of the $372,000 requested for contributions for staff at the John J. Foley Skilled Nursing Facility.
- The estimated 2010 Social Security liability of $65.5 million is $4.1 million more than the adopted budget and represents 6.7% of estimated personal services costs. This estimate is reasonable and consistent with the 2009 actual FICA ratio of 6.85%. The 2011 Recommended Budget includes $62.5 million for Social Security, which represents 6.53% of the total personal services costs and is 0.32% less than the 2009 actual FICA ratio of 6.85%. The 2011 recommended Social Security funding of $34.7 million in the General Fund represents 6.62% of personal services and appears to be understated by as much as $1.8 million.
- The 2010 estimated unemployment insurance appropriations total $806,121 for all funds. The estimated General Fund expenditure of $669,164 is likely overstated by $100,000. The 2011 Recommended Budget includes $1,540,166 across all funds as requested. In the event that the John J. Foley Skilled Nursing Facility ceases operations in 2011, as is reflected in the Executive's proposed operating budget, the Budget Review Office anticipates a deficit within Unemployment Insurance for Fund 632.
- Increase 2011 Recommended Social Security within the General Fund (001-EMP-9030) by $1,000,000 to more accurately reflect anticipated expenditures based upon recent FICA contribution rates experienced by the County in Fund 001.
- Decrease 2010 Estimated General Fund Unemployment Expenditure(001-EMP-9055)by $100,000 based upon year-to date expenditures through October 5, 2010

Debt Service

- Serial bond debt service costs are going up, with the General Fund portion totaling $47.7 million in 2009, $69.6 million in 2010, and $75.8 million in 2011. This expense excludes an additional $48.3 million in 2009, $46.0 million in 2010, and $39.3 million in 2011 related to off-budget debt service costs paid from the proceeds of tobacco bonds that were issued in 2008.
- The Recommended Budget is short $6,500,308 in the General Fund related to debt service costs net of associated revenue.
- The Budget Review Office agrees with the recommended budget presentation of funding pay-as-you-go in 2011 as a Transfer to Capital Fund (001-E525), instead of a Transfer to General Capital Reserve Fund (001-E401). General Fund transfers to Fund 401 have never been reserved. We have long believed that Fund 401 is not a reserve fund and should be eliminated.
- The Recommended Budget includes nothing for pay-as-you-go in 2010 and one-million dollars in 2011.
- With pay-as-you-go financing suspended every year for the past ten years (2001-10), the County may want to re-think its stance on this law. While pay-as-you-go is a wise fiscal policy, if County lawmakers are consistently unable and/or unwilling to adhere to this policy, the County may want to abolish this law entirely.
- The BRO recommends forgoing level debt service in the future and returning to the more conservative "50%-Rule" to repay its serial bonds. The resulting faster retirement of debt and lower

long-run costs would be well received by the credit rating agencies. Should the County wish to continue to allow the Comptroller to issue level debt service beyond 2010, an authorizing resolution would be the recommended course of action.

Energy Trends for Light, Power & Water

- Total expenditures for Light, Power and Water (4020) were approximately $28.5 million in 2009, down from approximately $30.1 million in 2008. On average, approximately 72% of expenditures for this object flow from the General Fund.
- Budget Review projects energy expenditures for 2010 to fall within the Executive's estimate. The County Executive's estimated 2010 expenditures for Light, Power & Water are approximately $29.1 million, of which $20.2 million is attributable to the General Fund.
- The Executive's recommended 2011 funding for Light, Power and Water is $28.6 million of which approximately $19.7 million is attributable to the General Fund. Budget Review forecasts that expenditures for this object could range between $29.7 and $31.5 million in 2011
- The energy use profile of Suffolk County facilities is the primary influence on expenditures for energy. In its due diligence the County should act decisively to reduce energy consumption.
- Of the County's total annual expenditures for Light, Power and Water, approximately 78% are attributable to electricity, 16% to natural gas, and 4% to special performance contracts with the New York Power Authority and others.
- LIPA experienced a new record peak demand level in July, indicating that there is continued growth in load that LIPA must serve, despite reduced economic activity. In addition, LIPA has incurred approximately $184 million in 2010 storm related costs but only budgeted approximately $27 million. LIPA is not sure if it will levy a bill adjustment to collect excess costs from ratepayers. According to LIPA, every $40 million collected from ratepayers equates to an average bill increase of approximately 1%.
- LIPA's has adopted a ten-year energy efficiency program that will be funded at $100 million per year (an annual funding increase of approximately $60 to $70 million). In addition, LIPA is facing contract renewal on the current Power Supply Agreement (PSA) and Management Service Agreement (MSA) currently in effect with National Grid. Together these contracts represent billions of dollars from the local economy.
- LIPA forecasts the average unit cost of electricity to be in excess of $.25 per kilowatt hour (kWh) by 2015. The year-to-date 2010 average unit cost of electricity for Suffolk County facilities is approximately $.17 per kWh, and the average unit cost for residential customers in Suffolk County is approximately $.21 per kWh.
- The Public Service Commission (PSC) is considering National Grid's petition to recover Site Investigation and Remediation (SIR) costs relating to former Manufactured Gas Plants (MGPs) in January 2011. Budget Review noted in February 2010 that the projected ratepayer liability that may result from this petition is approximately $334 million through 2012 (excluding carrying costs).
- Average monthly closing NYMEX prices for crude oil have risen by more than 36% and natural gas prices by more than 16% during 2010. Production from the Marcellus shale fields may mitigate natural gas prices but continued volatility and upward pressure on energy commodity prices is anticipated at a greater rate than the economy improves.
- Create the position of Energy Systems Computer Specialist (grade 32-34) in the Department of Public Works. Based on the actual 2009 energy expenditures of County facilities with Building Management Systems (approximately $14 million), the full-year salary and benefits cost for the new

position (approximately $110,000), and a conservative 10% estimate of potential annual savings (approximately $1.4 million), the projected simple payback is approximately 3 ½ months.

- Increase focus on employee development and training to mitigate the loss of staff and institutional knowledge, and to better ensure savings related to new energy technologies.

Fees for Services: Non-Employee (4560)

- The 2011 Recommended Operating Budget includes $68,800,529 for Fees for Services, which is 25.3% or $13,891,928 above the 2010 estimate. This is mainly attributed to a new expenditure of $14,111,575 in the Department of Public Works for professional services associated with the countywide red light violation camera system.

Audit and Control

- Resolution No. 500-2010 enacted a 30 day prompt payment policy for all non-profits contracting with the County. With the proposed reductions in staff, these deadlines might prove too onerous for the Department.
- The recommended budget abolishes ten positions out of the 12 vacancies created by the 2010 Early Retirement Incentive Program (ERIP).
- Restore the Executive Director of Accounting Services and Executive Director of Auditing Services positions as these are essential to the Department's operations. There are sufficient appropriations to fill these positions.
- Increase Fees for Services by $33,000 from $40,000 to $73,000, as requested by the Department since outside audits will become more necessary as staff is depleted.

Board of Elections

- As of September 29, 2010, $995,516 or 84% of the $1.18 million estimated budget has been expended for Overtime Salaries (001-BOE-1450-1120). Increase the 2010 estimated budget by $1.5 million from $1,183,680 to $2,683,680 to reflect a more realistic cost for overtime expenditures.
- The 2011 Recommended Budget for overtime salaries is equal to the 2010 Adopted Budget and is most likely understated.
- The Board requested $1.5 million for the printing of paper ballots to be used in the new optical scan voting machines (001-BOE-1450-3040). The 2011 Recommended Budget provides $1,125,000. The Board of Elections has expressed concern that the recommended appropriations will be insufficient.
- Develop a long term plan for the storage, sale, or disposal of mechanical lever voting machines, which no longer have a legal use in New York State elections.

Civil Service/Human Resources

- Nine employees participated in ERIP; five of the resulting vacancies are abolished in the recommended budget.
- The 2011 Recommended Budget creates a new Account Clerk Typist (grade 11) position for the Temporary Assistance Unit, a floating clerical pool that serves all County departments and a new Deputy County Personnel Officer (grade 39) in order to establish a clear line of succession should the County Personnel Officer be unable to continue his duties. There is insufficient funding to fill these positions in 2011.

- The Recommended Budget includes $2.5 million in revenue from Civil Service Fees (001-CIV-1430-1240) in 2011; approximately quadruple what is estimated for 2010 due to the administering of the police exam in June 2011.
- The Personnel Director has expressed concerns that revenue estimates from the police exam may be too optimistic as a result of recently enacted fee waiver legislation exempting people who are unemployed, receiving assistance from TANF, Medicaid, or food stamps, veterans, auxiliary police, volunteer EMT, firefighters, and Community Emergency Response Team (CERT) members.
- It is standard practice for the County to issue serial bonds to pay for judgments and liabilities. BRO estimates that bonding settlement payments will result in approximately $6 million in interest expenses for the period of 2008 through September 15, 2010. While issuing bonds offers the County the advantage of deferring payment and is sensitive to cash flow needs, it leads to higher overall costs. By placing an average of $5 million in the operating budget each year for liability cases, the County could avoid significant debt service costs.

Consumer Affairs

- Reduce Consumer Affairs revenues by $265,000 in both 2010 and 2011 due to an input error.

Cornell Cooperative Extension

Family Health & Wellness Program (JHU1)

- Provide $188,500 in 2011 to continue this program at the 2010 funding level to prevent service reductions and immediate loss of $90,089 in non-county funding. Abolishing the program could jeopardize up to $1.3 million in revenues Cornell receives for its Suffolk County programs.

4-H Youth Development & Farm Education Program (HSG1)

- Provide $82,000 in 2011 to continue this program at the 2010 funding level. Loss of the program jeopardizes $464,431 in other revenues.
- Increase funding in Cornell programs funded through the Water Quality Fund by approximately $26,000, to maintain programs at current funding levels.

County Clerk

- Reduce 2010 estimated revenue by $797,906 (County Clerk Fees by $768,528, Micrographics Fees by $5,666 and County Clerk Subscription Fees by $23,712); and reduce 2011 recommended revenue by $708,248 (County Clerk Fees by $678,248, and Micrographics Fees by $30,000) based on historical revenue and workload trends.

District Attorney

- Replace 15 sedans at a cost of $291,750 within the available appropriations in Public Works for vehicle purchases.

Economic Development and Workforce Housing

- Include the film festival agencies as Contracted Agencies (4980) with new activity codes.
- Decrease Special Services (4770) by $80,651.

Environment and Energy

- $12 million in revenue from the sale of 95 surplus acres in Yaphank is proposed. The dollar amount seems appropriate, but there could be a revenue shortfall if the sale does not occur in 2011. Introductory Resolution No. 1883-2010, which would give Legislative approval for the sale, was still in public hearings at the time of this report, and an Environmental Impact Statement was not yet completed. The current sales agreement also gives the developer recourse to return the property to the County and recoup his payment in the future, under certain conditions.
- A new division, Peconic Estuary Grant, is created by the transfer of the Peconic Estuary Program (PEP) from the Department of Health Services, along with five positions from Health Services. Almost 80%, or $1,140,705, of the recommended budget for this division ($1,448,953) is for contractual expenses. Federal aid of $1,360,574 is recommended for this division in 2011.
- Historically and functionally, the Peconic Estuary Program is highly compatible with the Department of Health Service's Office of Ecology. The Office studies and monitors links between public health, ecology, and the economy, and has served as the program office for the federally funded PEP since 1993. It provides administration and data management, in addition to conducting comprehensive water quality monitoring programs throughout the estuary. It is responsible for requests for proposals, monitoring contracts, and processing contractual payments. The Department of Environment and Energy has limited staff to take on these duties. There is no over-riding justification to move the program to the Department of Environment and Energy.
- The Department will hold an auction of surplus County-owned properties on October 20th and 21st of 2010, with a total upset price of $2,227,170. Many of the properties are undesirable in some way, and may sell at less than the County investment. The County investment increases the longer we retain the property. Parcels generally must close within two years of signing the contract of sale, and revenue is not credited until sales are final.
- Analyze and reconfigure the way the County investment in real property is determined by including the value of the opportunity costs for work done by the Department of Environment and Energy and other County Departments, as well as all additional expenses to facilitate the County in recouping its investment upon sale of the property.

Executive

- The recommended budget creates a new position in Labor Relations (Deputy Director, Grade 30), with the stated goals of creating a succession plan and addressing increased workload due to changes in State law. This position was also recommended in 2010, but not adopted.
- A new Grants Management Unit is created, in Fund 016, by the transfer of nine positions in the Federal and State Aid Unit from the Department of Health Services to the Executive's Office. Develop and implement a charge back methodology to enable the new grants management unit to recover their administrative and direct costs. Fund 016 contains funds for services to multiple County Departments. There is no significant revenue associated directly with the Grants Management Unit; however, it will process grants for a number of Departments, and will be able to charge back to the entities that receive the services. Some of the charges are reimbursable, usually from Federal or State Aid.

Finance and Taxation

- Four employees participated in the 2010 Early Retirement Incentive Program (ERIP)of which three of those positions have been abolished in the Recommended Budget.

- Historically high levels of interfund borrowing and Tax Anticipation Note (TANS and DTANS) issuance have been necessary to generate the liquidity needed to meet cash outlays in 2010. We expect cash flow management to remain a challenging exercise in 2011.
- The 2010 Estimated Budget for interest revenue (all funds) is $3,098,793, which may be optimistic since only $1,951,012 has been received as of September 25, 2010.

Fire, Rescue, & Emergency Services

- 2011 recommended expenditures across all appropriations of FRES are 20.6% lower than the 2010 estimate, which is mainly due to the expiration of FRES' share of earlier year grants from the federal and state governments for emergency and disaster preparedness and prevention.
- FRES Administration funds nearly 85% of all personnel working for the Department and is recommended in 2011 at basically a cost-to-continue level.
- Three FRES staff retired under ERIP and two of these positions are recommended to be abolished in 2011.
- The recommended permanent salaries for FRES in 2011 are projected to cover all existing, on-board staff and to fill two entry level Emergency Services Dispatcher (ESD I) positions for most of 2011 or fill two higher level ESD or Fire Marshal positions for one-half of 2011.

Health Services

- The Recommended Budget for the Department of Health Services is $25 million less than the 2011 Requested Budget and $20 million less than the 2010 Estimated Budget, which reflects closure of the Skilled Nursing Facility effective April 1, 2011.
- The nine positions in the Federal and State Aid unit are transferred to the County Executive's Office.
- Reverse the proposed transfer of the Office of Handicapped Services to the County Executive's Division of Human Services.
- Most agency contracts are proposed with funding reductions or at the previous year's expenditure level.
- Health Services personnel accounted for 84 of the 312 employees who participated in the Early Retirement Incentive Program. Particularly hard hit by retirements were the Division of Environmental Quality, 19 retirements; the Division of Community Mental Hygiene, 18 retirements; and Health Services Administration, 13 retirements.
- The requirement to abolish vacant positions pursuant to Local Law 5-1991 prior to any layoffs will restrict hiring in Health Services. Compliance with the restrictions has left significant vacancies, which will impact 2011 revenues.
- The 2011 Recommended Budget includes approximately $1.5 million to fill vacant positions or enough to fill about half of the vacant un-abolished positions for six months.
- Restore the unintentionally abolished filled Medical Program Administrator position in appropriation 4102 and include the associated salary and benefits.
- Transfer one Public Health Nurse I from the Public Health Nursing Bureau (appropriation 4508) to Public Health (appropriation 4024) Partner Notification to manage the increasing STD problem in Suffolk County.

- Restore the abolished vacant positions; both of the incumbents, Chief of the Public Health Environmental Lab, and Chief Public Health Sanitarian participated in ERIP; fill the positions in 2012.
- Create one new Assistant Administrator position if the Skilled Nursing Facility is retained.
- If the Legislature restores the positions in the Skilled Nursing Facility, reduce permanent staff from the 322 positions to 270, which is commensurate with industry standards.
- Add $50,000 to the Division of Medical Legal Investigations (appropriation 4720) to assure sufficient supplies to process evidence with chemical reagents.
- Add $100,000 to Patient Care Programs (appropriation 4101) and $200,000 to Public Health (appropriation 4010) to assure sufficient supplies of influenza vaccine for the 2011 flu season.
- Reduce 2011 revenues in Mental Health Fees by $540,000 and Intensive Case Management Fees by $125,000 associated with the loss of providers and billable visits.
- Reduce 2011 recommended revenues in Methadone Maintenance aid (revenue code 3487) by $449,465 to reflect loss of revenue due to failure to maintain effort per Federal and New York State guidance.
- Reduce the 2010 Estimate for Public Health Aid, (revenue code 3401) by $5 million due to New York State actions and withholding of claimed reimbursement and failure to field an Electronic Medical Record.
- Reduce the 2011 revenue for Public Health Aid by $1.5 to $3.5 million due to associated expenditure reductions in reimbursable lines.
- Reduce the 2010 Estimate for Pre-School and Early Intervention by $1,400,000, due to the retroactive change to billing.
- If the Skilled Nursing Facility is restored, we recommend funding in accordance with the table contained within the Health Services section of this Review. The BRO recommended expenditure budget for the Skilled Nursing Facility is $35,789,236, which would require a General Fund transfer of $4,359,350.
- Retain the Peconic Estuary Program within the Department of Health Services.
- The 2010 Estimated Budget for Patient Care, Fees for Services (appropriation 4101-4560) is understated by approximately $500,000, based upon analysis of the 2008 and 2009 actual expenditures at the same point of time.
- The County Executive's policy of reducing health center contracts to the previous year's Recommended Budget amount forces the Department to submit budgets that sometimes have no relationship to the resources required to operate programs ostensibly supported by the County Executive.
- Add $1.2 million in 2011 for Patient Care Computer Software (appropriation 4101-3160) to allow for purchase of the Electronic Medical Record, and to leverage the maximum Federal reimbursement possible in 2011 and increase revenues in Public Health aid and in Medicare/Medicaid accordingly.
- Increase the Islip Health Center Contract (appropriation 4100-4980) by $700,000 in 2011 to fund current staff and increase Public Health Aid Revenues accordingly.
- Increase the Dolan Health Center (appropriation 4100-4980) by $625,361 in 2011 to fund current staff and adjust Public Health Aid Revenues accordingly. This contract appropriation should decrease in 2012 as Huntington Hospital completes a partnership with an existing Federally Qualified Health Center.

- Increase the 2010 estimate for Fees for Services (appropriation 4101-4560) by $500,000. Adjust Public Health Aid Revenues accordingly.
- Increase the Brookhaven Memorial Hospital contract (appropriation 4100-4980) by $60,000 to accommodate the new half time Social Worker.
- Abolish the vacant Assistant Commissioner for Health Services (Public Affairs).
- Add $250,000 in 2011 for Fees for Services contracts in Health Services Administration, (appropriation 4005).

Human Services

- Budget Review does not agree with the proposed transfers of the Youth Bureau to the Department of Social Services and Handicapped Services to the Department of Health Services. Retaining these divisions within the County Executive's Office enhances their profile in the community and ensures prioritized attention to their mission and specific needs.
- Suffolk County's aging population is growing at the highest rate in the state, particularly for the most elderly seniors, who often have the greatest needs.
- The County's veteran population is the highest in the state. The veteran population is also aging, increasing the need for services. Need is also increasing among younger veterans of the wars in Iraq and Afghanistan.
- Centralize and consolidate financial and clerical staff across the various divisions of human services.
- As support staff positions in Human Services are vacated by attrition, they should be earmarked to direct service titles to address the increasing demand for Human Services, without increasing overall personnel.

Information Technology Services

- Seven employees participated in the 2010 Early Retirement Incentive Program (ERIP), of which two positions were abolished as well as two additional vacant positions.
- Two entry level Communications Mechanic (grade 16) positions are created at an approximate salary cost of $72,384 to meet expanding workload.
- Increase the 2010 estimated budget for Computer Software (016-ITS-1680-2020) by $400,000 to account for year to date expenses that exceed the estimated budget.
- We support the Information Technology Services' "as needed" computer replacement policy, which provides funding for broken and obsolete equipment, but defers purchases that are not immediately necessary.

Labor

- The General Fund expenditures for the Department are estimated at $2.76 million or 18% of Labor's total expenditure. The General Fund cost for the Labor Department is comprised of expenditure for Administration (6370), Living Wage (6700) and approximately 30% of the expenditure for the Suffolk Works Employment Program (SWEP) (6380) for employee benefits. This excludes the General Fund expenditure for all employee benefits in the Labor Department as this detail is not reflected in the budget document.
- The 2011 Recommended Budget of $14,173,203 is a cost to continue budget with no funding for filling any of the Department's vacancies which will restrict the Department from increasing Suffolk

Works Employment Program (SWEP) staff at a time when the Department is experiencing a greater demand for SWEP services.

- The 2011 recommended revenue is $3,744,852 less than the 2010 estimated budget, which is mainly attributable to less federal aid due to the elimination of additional ARRA revenue in 2011.
- The recommended budget includes $207,125 less than the 2010 estimated budget for Summer TANF, which will result in a reduced number of Suffolk Youth being afforded employment during the summer months. Depending on state aid in 2011, Labor plans to employ 375 disadvantaged youths, which is 405 less than 2009 and 16 less than this past year.
- Change the unit name and appropriation name for the Living Wage Unit to the Local Law Compliance Unit to accurately reflect the function of this unit.

Law

- The recommended budget includes $465,381 in a new appropriation in the Law Department (001-LAW-1425) to administer the County's Red Light Camera Program. Nine positions are created and one position is transferred into this unit. In addition, $106,000 is included for Temporary Salaries.
- Although assigning part time and temporary staff to the newly created Red Light Camera Unit is cost effective, it may not be the most appropriate way to oversee a program expected to generate $33 million annually. The recommended hiring plan may be suitable for implementing the program, but we recommend that the staffing strategy be reevaluated at the end of the year to determine whether this configuration is compatible with the need to develop experienced personnel and retention.
- Local Law 43-2010 (Resolution No. 634-2010) amended Article 30 of the Suffolk County Charter to provide for independent counsel for the Suffolk County Ethics Commission and required that "the Commission, its staff, and its funding be treated as a separate agency for purposes of presentation and adoption in the annual County operating budget." The effective date of this legislation is January 1, 2011. The Executive has continued the inclusion of the Ethics Commission in the Department of Law in the 2011 Recommended Budget. Future budgets should include funding for the Ethics Commission in a separate section of the budget with a distinct appropriation.

Legal Aid Society

- It is fiscally preferable for the County to have as many cases as possible handled by the Legal Aid Society since Legal Aid attorneys perform the assigned caseload for an annual salary while 18-B lawyers contracted with through the Department of Law charge much higher hourly rates. However, the ultimate decision as to which defense will be provided is the decision of the court.
- Increase the 2010 estimated budget by $121,066, from $12,071,111 to $12,192,177, to account for actual year to date encumbrances.
- The recommended budget provides insufficient funding to hire two new attorneys as is the intention indicated in the budget narrative. If the Legislature chooses to provide for two additional attorney positions, $102,000 should be added to the Legal Aid Society's budget (001-LAS-1170-4770).

Legislature

- The recommended budget eliminates funding for Community Support Initiatives (CSI), which reduces resources for not-for-profit organizations that provide programs for youths and seniors and fulfill community based needs.

Parks, Recreation and Conservation

- There is a net increase of five authorized positions, from 35 to 40, in the Suffolk County Water Protection Fund (Fund 477), which reduces the funding available for the programmatic intent of these funds.
- The 2011 Recommended Budget includes $10.1 million in revenue, which may be overly optimistic unless weather conditions are again favorable in the upcoming year, or there is an increase in the schedule of park fees and/or there is an expansion in recreational opportunities that require a fee. In particular, there may be shortfalls in marina, beach and golf revenue.
- The 2011 Recommended Budget for permanent salaries includes approximately $135,000 to fill a portion of the Department's 19 vacancies.
- The 2010 Adopted Budget included $40,000 for a comprehensive restoration plan in appropriation 192-PKS-7510-4560; however this funding has been reprioritized for a roof repair at Timber Point. The recommended budget includes $30,000 for the comprehensive restoration plan.
- Consider instituting a new credit card convenience fee in the Parks Department's fee schedule to offset approximately $70,000 in expenditures for processing fees associated with patrons using credit and debit cards.
- Report formally to the Legislature which historic sites have benefitted from Hotel/Motel Tax funding thus far, and the historic sites the Department plans to allocate funding towards in 2011.
- Add $42,000 in 2010 and in 2011 in appropriation 7110 for Light, Power & Water to be more in line with anticipated expenditures.
- Add $25,000 in 2010 and $29,000 in 2011 in Hotel/Motel Fund (192) Historic Services, for Light, Power & Water.
- Create and fill five new Park Police Officer positions (grade 19, step 5) at a cost of $214,395 for salary, benefits and supplies.

Planning

- Due to dwindling resources for land acquisitions, the Department has suggested careful review before approval of new planning step and land acquisition resolutions. In alignment with recent steps taken regarding farmland, Budget Review suggests that the Legislature consider a clustered presentation of these resolutions, at agreed-upon time intervals, so that their relative merits can be compared.
- The 2011 Recommended Budget provides a single appropriation for both staffing and special services (previously two separate appropriations) for the Long Island Regional Planning Council. The consolidation of funding makes it easier to identify and compare to Nassau's match. However, there was no funding provided for special services in 2011, and only one authorized position, which is Executive Director.
- Workforce Housing Development Rights credits are currently under-utilized for their intended purpose. BRO suggests that the Economic Development, which vets applications for use of Workforce Housing Development Rights credits, present the Legislature with a summary of any plans in the pipeline to use these development rights. Planning, which keeps the Workforce Housing Development Rights Registry, should establish the fair market value for this County asset, in the event that they continue to be under-utilized for workforce housing. It is our understanding that State-owned development rights, not subject to workforce housing restrictions, have sold for significant sums.

- The Department had an 18% vacancy rate at the time of this report, and insufficient funding to fill any vacancies in 2011.

Police

- The Budget Review Office believes that overtime is underfunded in 2011. We recommend adding $3 million to make up the shortfall.
- The Police Department should prioritize its vehicle needs in 2011 due to limited funding for County-wide vehicle purchases.

Probation

- The recommended budget includes $2.8 million less than the Department requested for the State Training School appropriation. The Department requested funding in 2011 to prevent the County from being subjected to terms in the 2010-2011 NYS budget that stipulates that the State can withhold all aid in the event that county does not meet its financial obligation for outstanding Office of Children and Family Services (OCFS) bills.
- Seven vacant positions are abolished, one position is downgraded, personnel are realigned, and five new positions are added.
- The number of Probation Officers increased since the end of 2009; however, over the past two years there has been a downward trend in the average number of active Probation Officers.
- Probation's top three hiring priorities are one Deputy Director, and two Principal Account Clerk positions of which the Department has received approval to fill the Deputy Director position only.
- The vast majority of Probation's 77 vacancies are in Administration (41) and Electronic Monitoring (13).
- Fill two vacant Senior Probation Officers for half of 2011 in the Day Reporting Program. This would provide staff resources to supervise and treat 30-35 additional jail detainees on a daily basis or 65-75 annually. Additionally, filling the vacant Supervising Psychologist position would provide for needed mental health services.
- Probation requested two additional Senior Probation Officer positions because it has exceeded the 54-case estimate for the year and the 1:35 case ratio per Probation Office in its local Rockefeller Drug Law Reform Program (RDLR).
- The estimated budget includes $545,000 to fund vacancies in 2010; however, only one position has been approved to be filled.
- The 2011 Recommended Budget provides adequate funding for all currently filled positions and only three of the Department's vacancies. There is insufficient funding to fill any of the 77 vacancies next year.
- The number of active administrative support and clerical staff has dropped from 128 in January 2009 to 108 as of July 2010.
- There is $848,811 for overtime across all funds in 2011, which is $66,643 less than estimated and $178,057 less than requested, which will restrict the Department in its ability to adapt to increasing workloads.
- The 2011 Recommended is $5,172,695 less than the Department's requested budget and $1,819,971 less than the 2010 estimated budget.

- The Recommended Budget includes $335,386 to fill four new positions for the new Ignition Interlock Program for the Child Passenger Protection Act (Leandra's Law).
- Nassau County is renovating its Juvenile facility, which will create a shortage in available beds for Suffolk County juveniles, during the 18 month renovation. This situation will increase Suffolk's usage of its emergency holdover facilities. If Suffolk is to house juveniles in Hauppauge, then the facility will need extensive renovations before being OCFS certified for use.
- There is $83,000 less than the Department requested for electronic monitoring devices, which will prevent expansion of this cost saving alternative to incarceration.

Public Administrator

- One of the existing six positions, Administrator III, was vacated by the early retirement incentive and is abolished in the 2011 Recommended Budget. This retirement caused a significant loss of institutional knowledge. The Office oversees millions of dollars in assets and is subject to a high level of scrutiny.
- The 2010 estimated expenditure for early retirement terminal sick and vacation payments is underestimated by $60,578.

Public Works

- The Department currently operates with 806 filled positions, which represent staffing levels last employed in 1993 to administer a $250 million budget, which is twice the size of the 1993 appropriations.
- Fees for Services: Non-Employee is recommended at $18 million for 2011, which represents a 425% increase over the 2009 actual expenditure of $4.4 million and a 378% increase over the 2010 estimated expenditure of $4.9 million. This significant increase is attributed to the new Red Light Camera unit (001-DPW-1496-Red Light Cameras) within the Department, which includes an additional $14.1 million expense within this category in 2011.
- The 2011 Recommended Operating Budget includes a new unit (477-1497-Water Quality Protection) established via Resolution No. 719-2010. The unit consists of one Sr. Environmental Planner position (Grade 24 Step 6) at a salary cost of $67,495.
- On April 20, 2010 the County's consultant presented a recommended plan for Suffolk County Transit before the Legislature's Public Works and Transportation Committee, which addressed service changes to be implemented over the next decade along with a staging plan that prioritized and scheduled the proposals. The Department's request and the Recommended Budget does not include funding for service expansion in 2011.
- The 2011 Recommended Budget includes revenue of $34.7 million in fines, $463,633 in late fees, and $14,111,575 in contractual expense for the vendor associated with Suffolk County's Red Light Camera program. More conservative assumptions indicate that the recommended revenue could be overstated by as much as $15 million.
- Increase overtime salaries in 2011 by $489,500 to the requested level, which more accurately reflects anticipated expenditures. The attrition of staffing levels within the Department in recent history has coincided with the growth of overtime salaries. The 2011 recommended funding is $1.1 million or 19.9% less than 2009 actual overtime expenditures.

Real Property Tax Service Agency

- Increase estimated permanent salaries by $157,806 in 2010; and recommended permanent salaries by $94,416 in 2011, to provide sufficient funds for the 26 filled positions in 2010 and 2011.

Sheriff

In order to avoid cost overruns and properly staff the Sheriff in 2011, and also be able to meet NYS CoC minimum staffing levels and prepare for the opening of the new correctional facility, the Budget Review Office recommends:

- To make up the difference between the 150 requested new CO's and the 90 recommended by increasing overtime by $1.2 million.
- Based upon year-to-date projections and the likelihood that 2011 costs will not decrease, increase Substitute Housing by $1 million.
- Equipment should be increased by $70,000 and be placed in the "Other Equipment" sub-object so the Sheriff's Office can determine where the funding should be allocated.

Social Services

- 2011 recommended expenditures for DSS across all divisions are 9.5% higher than the 2010 estimate. With the Medicaid Cap Payment factored out, the overall increase for the 2011 DSS budget is 4.1% higher than the 2010 estimate.
- 2011 recommended revenue for DSS are projected to cover 58.6% of all costs versus 2010 estimated revenue covering 63.7% of total expenditures. The difference in increased 2011 net costs for DSS is primarily due to decreasing levels of federal aid via the Federal Medical Assistance Percentage (FMAP).
- Mandated federal and state administrative and program expenditures represent 79.1% of the 2011 recommended budget for DSS, as compared to 77.6% of the 2010 estimate and 77.2% of the 2009 actual. Most of the growth can be traced to increases in the Medicaid Cap Payment and the Medicaid Compliance Division.
- The original Federal Medical Assistance Percentage (FMAP) tied to the American Recovery and Reinvestment Act (ARRA) of 2009 carried an estimated total Suffolk savings of $97.5 million overall, but will sunset on December 31, 2010.
- Congress recently passed a six-month extension of FMAP starting on January 1, 2011, but with the levels of federal assistance stepping down incrementally until a final sunset date of June 30, 2011. Suffolk County's share of the savings has been estimated at $17.2 million.
- In July 2011 Suffolk's statutory weekly share Medicaid Program payments will revert to the higher levels predating the original FMAP.
- FMAP revenue included in the recommended budget of $19.3 million for 2010 and $9.2 million for 2011 appear to be connected to the MA Cap/FMAP reconciliation processes for SFY 2009/2010, which is presently underway in New York State, and for SFY 2010/2011, which will take place next September or October. There is no way to confirm the accuracy of the FMAP revenue numbers for either year.
- Medicaid Cap (MA Cap) Payment amounts included in the recommended budget of $194.4 million for 2010 and $231.1 million for 2011 are also tied in with the MA Cap/FMAP reconciliation processes. The SFY 2009/2010 reconciliation is underway at this time and totally in the hands of the

State, making it impossible to confirm or refute the MA Cap 2010 estimate or 2011 recommended totals.

- Mandated DSS program expenditures represent 92.6% of 2011 total recommended program costs versus 91.9% of the 2010 estimate and 91.2% of the 2009 actual.
- Child care (formerly known as day care) program costs represent the largest discretionary program costs in DSS.
- Net gains in federal and state revenue in the 2011 recommended budget to reimburse the costs of DSS staff are primarily connected to the 92 new staff for Medicaid Compliance, 17 new staff for the Food Stamp, Temporary Assistance and HEAP programs, plus the new eight-member CPS Investigation Team.
- Department-wide, DSS currently has 184 vacancies and vacancy rate of 10.3%, with 70 retirements (65 ERIP and 5 regular retirements) accounting for most of the recently vacated positions.
- The recommended budget abolishes 28 positions, 21 of which were ERIP retirements. Six of the abolished positions are replaced in 2011 with downgraded titles.
- Recommended increases in turnover savings and the resultant reductions in permanent salaries for 2011 will limit the ability of DSS to fill some or all new positions, hamper refilling of some or all vacancies and even possibly provide insufficient salaries to cover all existing, on-board staff in varying degrees by division.
- DSS General Administration and Information Technology (IT), both with high numbers of vacant positions, will only have enough money to fund on-board staff in 2011, with remaining permanent salaries to fill less than 25% of their vacancies.
- The recommended staffing levels for many areas of DSS are an illusion. The funding simply is not there to make the numbers on the staffing pages come to life next year.
- Particularly hard hit by the poor economy has been DSS, which has seen historic increases in demand for help from growing numbers of the most fragile of our society. Every single day DSS must contend with elder and child abuse, homelessness, hunger, mental illness, alcohol and substance abuse, lack of heat, lack of a job, lack of health insurance and lack of decent housing.
- Unless sufficient permanent salaries are restored in 2011 to enable the CPS/Foster Care autofill policy to continue, there will be backsliding in the progress the division has made in lowering the average number of CPS caseloads per worker, plus negative programmatic and fiscal impacts to the achievements made in keeping families together and keeping children out of foster care.
- Restore $1.3 million in permanent salaries and $140,000 in fringe benefits to provide adequate funding for on-board staff in Family, Children and Adult Services, to continue the CPS/Foster Care autofill policy and bring the new eight-member CPS Investigation Team on-board for one-half of 2011. The net County cost would be $871,776 after 39.46% offsetting federal and state aid.
- Reduce DSS Institutional Foster Care program costs by $1,000,000 in 2011 to reflect additional foster care institutional placement savings to accrue from maintaining appropriate levels of CPS/Foster Care all through 2011 and hiring the new CPS Team. The net County savings would be $891,400 after 10.86% offsetting reduced federal aid.
- In order to prepare for the implementation of the Prompt Payment Law in January 2011, DSS has reassigned staff from other units, increased overtime and used temporary staff in DSS Accounting to reduce the payment processing timeframes closer to 30 days. Despite these efforts, DSS is not confident that they will be able to fully comply when the law takes effect.

- Restore $58,396 in permanent salaries to fill two vacant Account Clerk positions in the DSS Accounting Unit now, rather than wait until 2011, to move DSS further along in their preparations for Prompt Payment Compliance, and to provide long-term additional staff support to the unit that is responsible for processing all DSS payments in a timely fashion. The net County cost would be $20,302 after 61.81% offsetting federal and state aid.
- Increase Temporary Salaries by $50,100 in 2011 as requested by DSS to facilitate the transition of DSS to Prompt Payment Compliance. The net County cost would be $19,133 after 61.81% offsetting federal and state aid

Soil and Water Conservation District

- The vacant position of Senior Soil District Technician (Grade 19) remains unfunded.
- Develop a mutually beneficial internship program with local colleges and universities to alleviate the burden on existing staff. Expertise in specific areas such as GIS and Design CAD would be very helpful to the staff. Investigate sharing of personnel with other County divisions with this expertise.

Vanderbilt Museum

- The Budget Review Office estimates $1,731,426 for revenue and $1,792,092 for expenditures in 2010 for a year-end deficit of $73,269. The Museum has several months to make spending plan adjustments to minimize the estimated deficit.
- Projecting the Museum's 2011 operating budget is particularly difficult because of the numerous potential revenue sources that continue to be explored that could have a significant fiscal impact.
- After an estimated three month closure period, the Planetarium is expected to reopen with a new Konica Minolta star projector in the fall of 2011.
- An introductory resolution has not been laid on the table for the Legislature's authorization of a license agreement with Suffolk Wireless for a cell tower, as required by Resolution No. 371-2009. The contract is currently being reviewed by the County Attorney's Office; upon approval it will then go to the Legislature.
- A written report from the special task force that was created to study and analyze the feasibility of Suffolk County Community College assuming the operation of the Museum is due no later than December 31, 2010.
- The 2010 $692,498 estimated and 2011 $705,100 recommended Hotel Motel Tax revenue is reasonable. The Legislature has the option of decreasing the Museum's allocation of the Hotel Motel tax by one percent each fiscal year beginning in 2011. Each one percent decrease would result in a one percent increase in the allocation for cultural programs. Based upon the recommended total Hotel Motel Revenue of $7,124,880, a one percent decrease would result in a $70,510 reduction to the Museum (10%).
- The recommended budget includes a $50,000 disbursement in 2011 and the Museum's budget request includes a $250,000 disbursement from the Fund. BRO does not recommend making disbursements during 2011 because it would adversely impact the Fund's ability to grow and provide for the Museum's future needs after the Hotel Motel revenue expires in 2015.

Summary of Findings-- All.docx

Sales Tax Revenue

The single largest source of revenue for Suffolk County is the sales tax. In Table 1 we present the Executive's recommended sales tax revenue along with Budget Review Office projections. After experiencing negative 8.5% growth in 2009, the County Executive's budget includes increases of 5.5% this year and 4.25% for 2011.

In comparison, Budget Review Office projections are slightly less optimistic for this year, but more optimistic for 2011. The net impact is that we forecast sales tax will be a modest $3.0 million more for 2010 and 2011 combined. In 2010 there is a projected budget shortfall of $2.6 million and in 2011 a surplus of $5.6 million.

After an unprecedented two straight years of declining sales tax collections, growth has resumed. Contributing factors include:

- Sales tax revenue from motor fuels or gasoline. In the first half of 2010 motor fuels accounted for 28% of the increase in overall sales tax revenue, increasing by $6.6 million or 27.3%. The increase is mostly attributed to higher gas prices.
    - ✓ Looking ahead, future revenues are likely to be affected by the recently enacted Resolution No. 709-2010. Starting on March 1, 2011, this legislation caps the motor fuels portion of the sales tax at $3 per gallon. With the price of regular gasoline in the downstate region at $2.79 per gallon in September, we are not far from reaching the cap. At that point there would be an adverse impact on sales tax collections. Our forecast does not factor in a loss for this possibility in 2011. However, long term projections point to higher prices, which would adversely affect revenues.
- The home energy portion of the sales tax, the majority of which is attributed to LIPA, is up in the yet to be finalized third quarter. This is due in large part to the unusually hot summer.
- The federal Homebuyer Tax Credit offered a 10% credit on home purchases, up to a maximum of $8,000. This legislation first went into effect April 9, 2008 and was scheduled to expire on July 1, 2009. An extension of this legislation has likely contributed to additional consumer spending in 2010. In November 2009 the program was extended to April 30, 2010, for the signing of binding sales contracts. A final closing date for eligibility was then extended to September 30, 2010.
- Record low mortgage rates are fueling another refinancing boom, resulting in greater discretionary spending.
- When adjustments to sales tax revenue are made to account for factors that do not relate to current vendor sales (assessment penalties, late-filers, and audit adjustment to prior periods), these factors should work in our favor in 2010. Sales tax revenue is expected to especially benefit from adjustments in the upcoming fourth quarter, where we estimate that revenue should be up by $5.5 million as a result of factors unrelated to vendor sales.
    - ✓ In order to meet the recommended budget estimate of 5.5% for 2010, fourth quarter growth would have to be just over 4.53% without these adjustments or 6.32% with them. Unadjusted growth of 4.53% is less than year-to-date growth of 5.17%. The budgeted amount is in the range predicted by our model. This is due in part to the fourth quarter of 2009 being so weak that in comparison, the fourth quarter of this year will look better. However, since adjustments are random, relying on averages, as we have, to come up with an additional $5.5 million is not what we would consider conservative budgeting. That being said, we would be more comfortable reducing 2010 estimated growth from 5.5% to 5.25%. This would be consistent with reducing fourth quarter growth from 6.32% to 5.45% before

accounting for the above mentioned adjustments, or from 4.53% to 3.66% after the adjustment.

- ✓ Comparing the Executive's 2010 recommended budget (-6% in 2009 and +5.0% in 2010) to BRO's Oct. 2009 projections (-8.6% in 2009 and +2.75% in 2010):
  - Although the current 2010 estimate includes 5.5% sales tax growth, the County would nevertheless need annual growth of 9.5% this year to cover the 2009 estimated shortfall in the 2010 Adopted Budget. In fact, in the General Fund the Executive's forecast error would be almost $20 million more than BRO's – the 2010 Recommended Budget would have resulted in about a $50.5 million General Fund shortfall, while BRO projections would lead to about a $30.5 million General Fund surplus. Not only was Budget Review's forecast more accurate, but it was more conservative, allowing for a budget surplus instead of a deficit.
  - In adopting the 2010 Operating Budget the Legislature reduced the Executive's recommended sales tax by one percent to four percent. However, even with that $11 million reduction, the adopted 2010 sales tax of $1.138 billion will not materialize. The Executive estimates 2010 sales tax to be $14.5 million less than adopted, or $1.124 billion.

Our forecasts are based on a regression model that includes such factors as local employment and national consumer spending. Given that sales tax receipts fell an unprecedented two years in a row, forecasted growth in the five percent range reflects that spending will increase from depressed levels as much as from modest gains expected from an economy in recovery. Implicit in our forecast are:

- Projected job growth at Long Island business establishments of about 0.5% annualized through the end of next year (2011). Previously, payroll employment in this region had been dropping since September 2008, but began to turn around in April of this year (2010). Although projected growth of 0.5% is not significant, the turnaround from negative to positive is forecasted to translate into an improvement in sales tax revenue.
- Consumer spending that is registering fairly steady gains, but at a subdued pace compared with either a typical recovery or the years just prior to the recession.
- The next section of this report presents an overview of the economy, which is the basis for our statistical analysis of the sales tax.

We conclude our discussion on the sales tax with a breakdown of the current 8.625% sales tax rate in Suffolk County, which can be found in Table 2. Sales tax in Suffolk County is made up of 4.25% for County purposes and 4.375% for state purposes. This is further broken down as follows:

- General Fund (001): Sales tax revenue in the General Fund comes from 4% of the 4.25% County portion of the sales tax. The General Fund does not receive the full 4%, but instead allocates a share to the Police District. The Police District share cannot exceed three-eighths of one-cent (0.375%). As can be seen in the table, in 2009 and 2010 the Police District share was less than the one-quarter cent dedicated to the Suffolk County Water Protection Fund. For 2011 the recommended budget allocates between one-quarter and three-eighths of one-cent.
  - ✓ The effective General Fund sales tax rate (4% less the Police District allocation) is an estimated 3.74% for 2009, 3.80% for 2010 and is recommended to be 3.69% in 2011.
- Police District Fund (115): Resolution No. 952-2005 increased the portion of sales tax revenue that can be allocated for public safety purposes from one-quarter cent to three-eighths of one-cent. Public safety purposes can be any combination of General Fund or Police District public safety

functions. The recommended budget allocates fixed dollar amounts to the Police District of $66,136,402 in 2009, $54,331,363 in 2010, and a recommended $85,258,713 for 2011.

- ✓ The recommended amount for 2011 represents a $30.9 million increase. This is only $13.5 million less than a full three-eighths allocation of $98.8 million. Such a large increase in the Police District allocation presents a problem for future budgets, since there is not much room left to provide relief in the future. It also puts a strain on the General Fund budget, which has seen its share of the sales tax diminish over time.

- Suffolk County Water Protection Fund (477): Local Law 24 of 2007 (Resolution No. 770-2007), which went in to effect on December 1, 2007, extended this dedicated one-quarter cent of the sales tax from the end of 2013 to November 30, 2030 and also modified its program components. Funds dedicated to the Suffolk County Water Protection Fund are now allocated as follows: 25% for sewer rate relief (Fund 404), 32.15% for tax relief (General Fund), 31.1% for land acquisition (under the SC Environmental Trust Fund), and 11.75% for water quality protection.
- New York State sales tax (including the portion going to the MTA): The State portion of the sales tax is 4.0% and the New York State Metropolitan Transportation Authority (MTA) portion is 0.375%.

Budget Review Office Recommendations

- As per Table 1, reduce sales tax revenue by $2.6 million in 2010 and increase it by $5.6 million in 2011, for a combined increase of $3 million.
- Consider rescinding Resolution No. 709 of 2010. Starting on March 1, 2011, this legislation caps the motor fuels portion of the sales tax at $3 per gallon. There is a serious structural problem in the County General Fund operating budget. Loss of sales tax revenue that is likely to occur in the future as a result of this action would further exacerbate the County's budget problems.

RL Sales Tax 11

Table 1
Sales Tax Revenue

	2009 Actual	2010 Adopted	2010 Estimated	2011 Recommended
Budgeted				
General Fund (001)	$939,994,489	$1,020,158,526	$1,007,098,800	$1,021,149,732
Police District (115)	$66,136,402	$54,331,363	$54,331,363	$85,258,713
Suffolk County Water Protection Fund (477)	$59,705,174	$64,491,043	$63,026,885	$65,838,028
All Funds	$1,065,836,065	$1,138,980,932	$1,124,457,048	$1,172,246,473
Growth rate (All Funds)	**-8.5%**		**5.5%**	**4.25%**

Budget Review Office (BRO) Projection		
General Fund (001)	$1,004,528,538	$1,026,544,183
Police District (115)	$54,331,363	$85,258,713
Suffolk County Water Protection Fund (477)	$62,932,557	$66,079,185
All Funds	$1,121,792,458	$1,177,882,081
Growth rate (All Funds)	**5.25%**	**5.00%**

	2010 - 2011 Combined	2010 BRO *minus* Budgeted	2011 BRO *minus* Budgeted
BRO minus Budgeted			
General Fund (001)	**$2,824,189**	-$2,570,262	$5,394,451
Police District (115)	**$0**	$0	$0
Suffolk County Water Protection Fund (477)	**$146,829**	-$94,328	$241,157
All Funds	**$2,971,018**	-$2,664,590	$5,635,608

Table 2
Suffolk County Sales Tax Rates

	2009	2010	2011 Recommended
State	4.00%	4.00%	4.00%
NYS Metropolitan Transportation Authority (MTA)	0.375%	0.375%	0.375%
General Fund (001)	4.0% less Police District allocation	4.0% less Police District allocation	4.0% less Police District allocation
Police District (115)	$66,136,402	$54,331,363	$85,258,713
Suffolk County Water Protection Fund (477)	0.25%	0.25%	0.25%
Total	8.625%	8.625%	8.625%
State & MTA	4.375%	4.375%	4.375%
County Total	4.25%	4.25%	4.25%

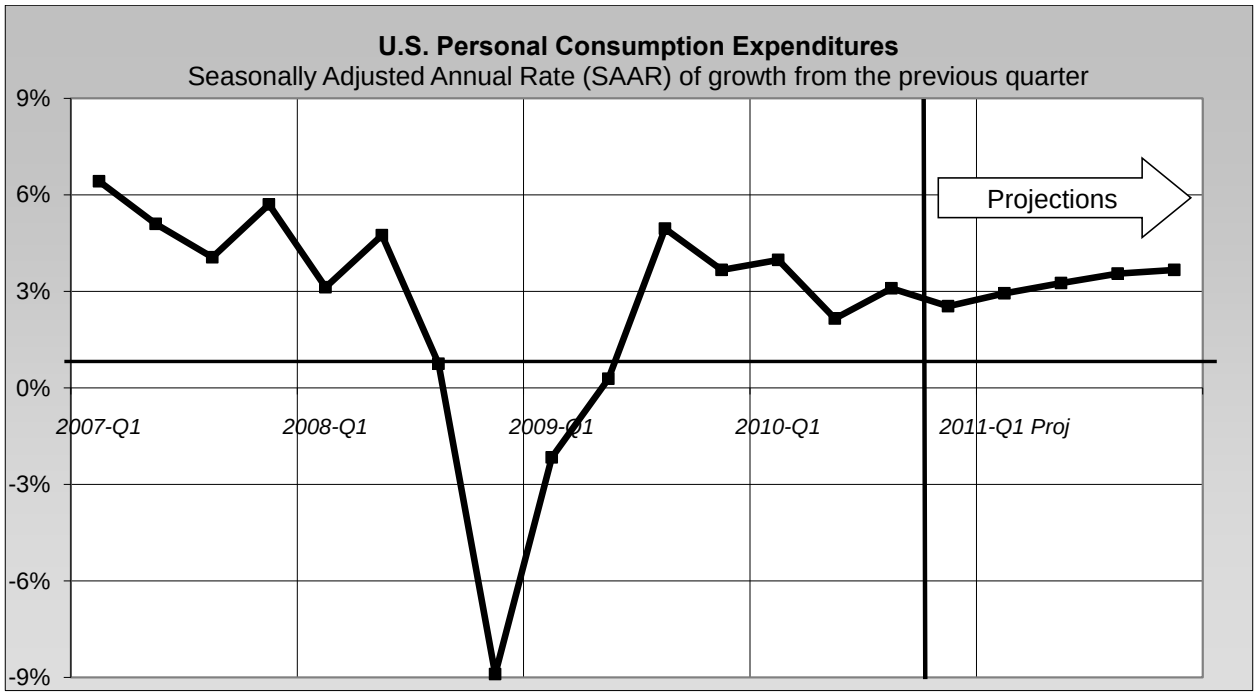
The Economy

Overview

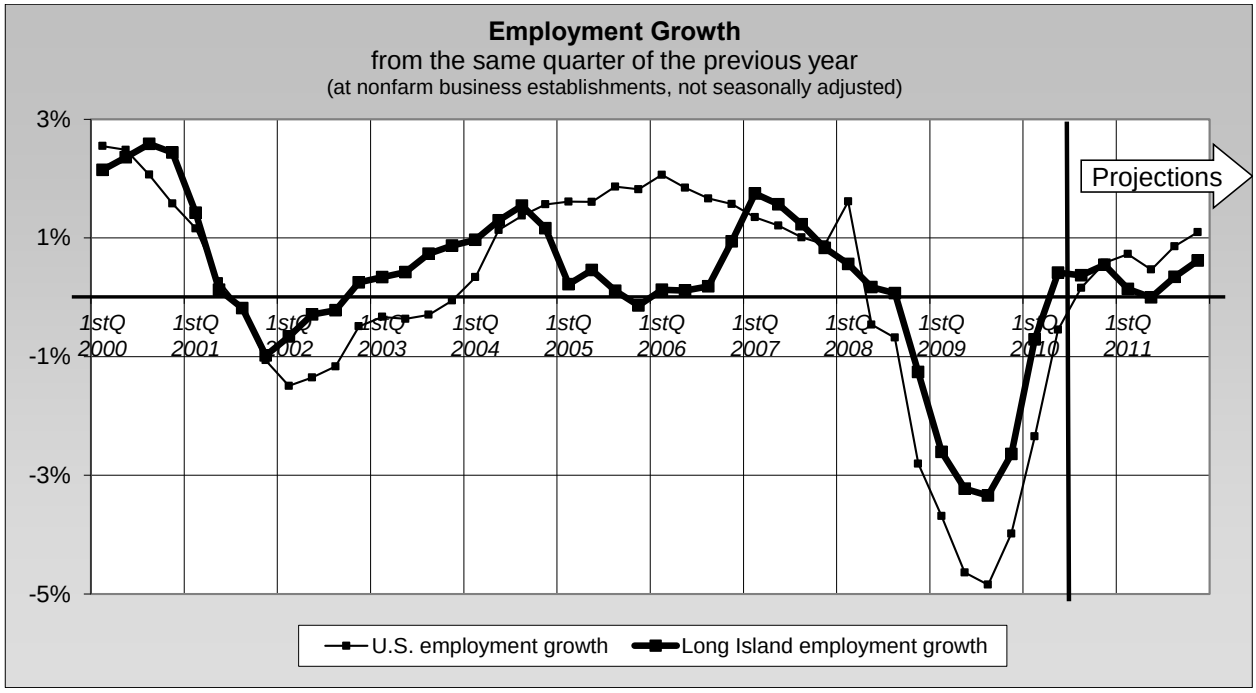
In this section of our review, we present a synopsis of the economy and its impact on the budget. Our focus is on near term projections to coincide with the County's 2011 budget. In our estimation, neither the national or local economies are likely to experience a double dip recession. Projected growth in consumer spending, although subdued, is expected to continue at about the same pace as this year. This combined with a gradual improvement in employment should translate into sales tax revenues that are only slightly less than this year's performance. The greater risk to this forecast is on the downside, with our greatest concern an increase in foreclosures. The weak economy has also placed pressure on social services, cultural programs, and public safety needs. While recommended funding recognizes severe budget constraints, demands placed on these functions are unfortunately not adequately addressed.

The Outlook

- Although the economy is somewhat vulnerable now, we don't foresee a double dip in 2011.
    - Risk of Recession: The recovery is fragile because of the lack of hiring and renewed problems in housing. With the odds of a double dip recession at one-in-three we do not believe this will be the case in 2011 – as of October Moody's Economy.com placed the probability of a double dip recession in six months at 33% nationwide.
    - Recovery Status: Moody's Economy.com categorizes by region (from weakest to strongest) whether it is (1) in-recession, (2) at risk of falling into a recession, (3) in recovery or (4) expanding. As of August, Long Island and NYS overall are considered to be in recovery. That is, this region is recovering from the last recession, but it has not yet reached the more robust stage of expanding. Strengths and weaknesses that are considered to be part of this region's make up are:
        - Strengths: (1) a highly skilled workforce, (2) high per capita income, and (3) above-average industrial diversity.
        - Weaknesses: (1) high business costs (estimated at 7% above the US average), (2) high housing costs (estimated at 30% above the US average), (3) a lack of developable land (more so in Nassau County than in Suffolk), (4) an aging infrastructure and difficult regulatory environment for improvements, and (5) a significant number of properties that are in the foreclosure pipeline. In terms of foreclosures, there are a lot of adjustable rate mortgages (ARMs) that will be maturing, which will lead to defaults. In addition, at current depressed real estate prices, banks are holding back on foreclosing to avoid taking a loss on their balance sheets. It remains to be seen how long they will be able to hold back.
- Consumer spending is registering fairly steady gains, but at a subdued pace compared with either a typical recovery or the years just prior to the recession – high unemployment, the plunge in home values, and the need to pay down debt are all keeping a lid on consumption. Contributing to growth is an increase in light vehicle sales that should continue through at least the end of next year. As seen in the following chart, forecasted growth in U.S. consumption, although subdued, will continue at about the same pace as this year. This combined with a gradual improvement in employment should translate into sales tax revenues that are only slightly less than this year's performance.

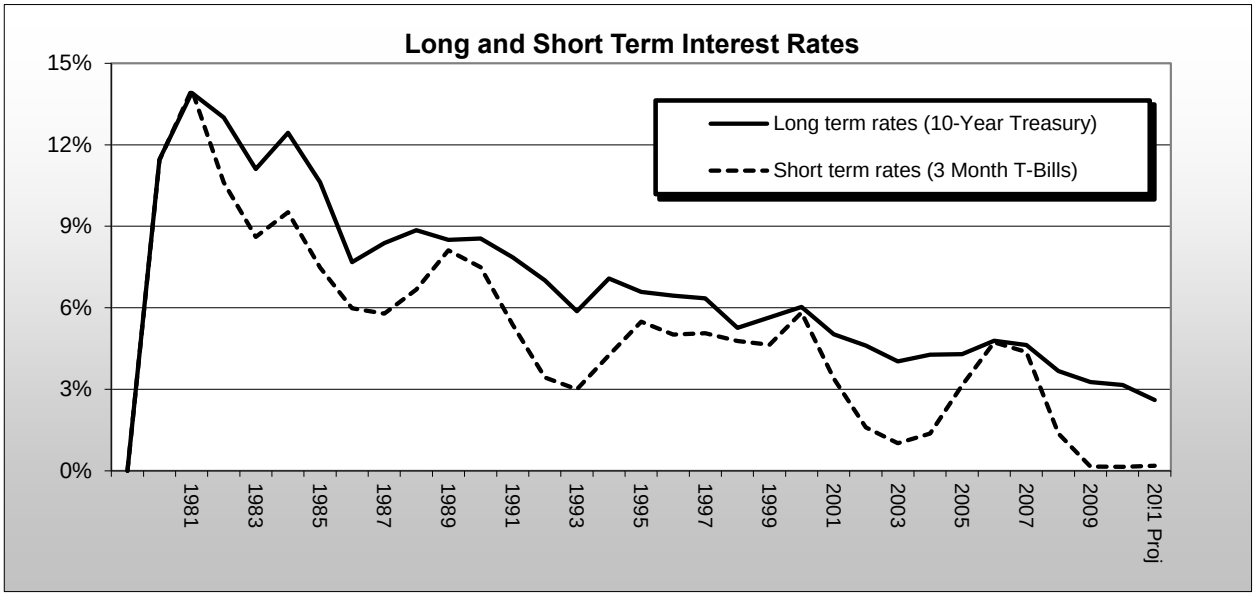


- Employment: As seen in the graph below, this year payroll employment finally started to pick up, both nationally and in this region. On Long Island, employment had been dropping since September 2008, but began to turn around in April of this year (2010). We project jobs at business establishments on Long Island will increase at an annual rate of about 0.5% through the end of next year (2011). Slow steady growth should translate into increases in consumer spending and sales tax collections.



- Inflation: Low rates of resource utilization have translated into little or no price pressure.

- Interest rates: Slack in the economy and accommodating monetary policy should translate into little or no upward pressure on interest rates through 2011. Other things being equal, low interest rates encourage economic activity.



The economy is running out of time where monetary and fiscal policy can continue to bail it out. As discussed below, we expect modest continued government support. Combined with the above mentioned gradual improvement in the private sector, the economy should continue to grow in 2011. Beyond 2011 the private sector will have to pick up the slack in order to compensate for a likely decline in support from the public sector.

- Monetary Policy: In reaction to recent economic news that has been somewhat disappointing, especially as it relates to the labor and housing markets, the Federal Reserve is taking limited action to continue its support of the economy in the short run.
  - ✓ The Fed is keeping the size of its balance sheet constant by reinvesting the proceeds in longer-term Treasury securities. Eventually it will need to let its balance sheet shrink – for now the Fed is absorbing an increase in savings from the private sector, while all layers of government continue to borrow beyond their means.
    - The economy would have to take a significant turn for the worse to trigger additional monetary easing by the Fed. Given that monetary policy has already reached diminishing returns – short term interest rates are already close to zero and the Feds balance sheet is bloated – keeping some supply of monetary ammunition untapped is the wise choice.
    - The recent passage of a financial reform bill eliminates a notable source of uncertainty.
- Fiscal Policy: While the federal fiscal stimulus will provide funding for several years, it will start to wind down after this year. This will be a drag on the economy, requiring the private sector to pick up the slack. However, there are still a number of fiscal policies that should continue to have a positive impact on the economy through 2011, including:
  - ✓ We do not belief that Congress will allow the Bush tax cuts to expire at the end of this year. They are likely to be continued through 2011. However, tax increases are likely to be needed in the future to address the mounting federal budget deficit.

- ✓ The extension of unemployment benefits expires in November 2010. We expect them to be extended for another year.
- ✓ In August, Congress enacted $26 billion in additional state aid targeted for Medicaid and education in fiscal 2011. Beyond that there seems little appetite for any spending that would add substantially to already unprecedented deficits.
- ✓ Low interest rates on federal government debt suggest that for now financial markets aren't worried about projected debt levels.
- ✓ Longer-term, well beyond 2011, sustainability of the federal debt level will require further reductions in federal deficits in the years ahead, which are not likely to be achieved without a broad range of tax increases and spending cuts.

The Economy's Impact on Suffolk County's Budget

Sales Tax Revenue

Our sales tax forecast is discussed in the previous section of this report, titled "Sales Tax Revenue." Our forecast is based on a statistical model that incorporates the view of the economy implicit in this section. The recommended budget includes sales tax growth rates of 5.5% in 2010 and 4.25% in 2011. In comparison, our forecast is slightly less this year, but more next year – 5.25% in 2010 and 5.0% in 2011. That would result in a 2010-2011 combined surplus of $3 million.

Property Tax

The General Fund makes all other taxing jurisdictions whole (schools, towns, Police, and other county and town special districts). As a result, the amount of revenue actually booked under the General Fund property tax deviates from the adopted budget amount.

After several years in which General Fund property tax revenue exceeded the adopted warrant, collections turned negative in 2005. Currently, 2010 marks the sixth consecutive year of a budget shortfall in property tax collections. If history repeats our experience from the last real estate downturn in the late 1980's, it will take a total of ten years (2014) before the County experiences a surplus in General Fund Real Property Tax collections.

The County does not adopt a budget with an allowance for a property tax surplus or shortfall. We would expect a shortfall in 2011 of about $10 million. Should this prove to be the case, it will be a challenge to construct a budget for 2012.

Interest Earnings and Expenses

Interest rates have an impact on both the revenue and expenditure side of the budget. The same can be said for available cash balances, which is affected by the strength of the economy.

On the revenue side:

- Short-term rates are hovering just above zero. In 2011, we expect only modest increases.
- The weak economy combined with a growing structural deficit has also contributed to declining cash balances available for deposit in interest earning accounts.
- The combination of low interest rates and low levels of cash on hand has led to decreases in revenue from interest earnings.

On the expenditure side:

- Short term interest rates and cash needs impact Tax Anticipation Notes (TANs) that are usually issued at the beginning of each year and in the fall, while longer-term interest rates affect serial bonds issued by the County to finance the capital program. Serial bonds are issued each year in the spring and fall.
  - ✓ Continued low short-term interest rates should keep the cost of short term borrowing low. On the other hand, as noted in our section on "Debt Service," TAN borrowing to meet cash flow needs are at historic highs, a by-product of the weak economy.
  - ✓ Long-term rates are also likely to remain at low levels through 2011. Therefore, we expect that interest expenses on County serial bond issues will remain a bargain in 2011.
- The weak economy is keeping rates down for now. However, several factors should lead to much higher rates within a few years. Factors include large federal deficits and more conservative lending practices, including the recent passage of a financial reform bill. Since the County's interest expenses are much higher than interest earnings, low interest rates are currently a positive for the County, but in the future rising interest rates will have a net negative impact upon budgets.

Expenditures for Social Services, Cultural Programs, and Public Safety Needs

Expenditures related to the economic downturn impact several County operations, including Health, Probation, Social Services, and Public Safety. Sections of this report dedicated to specific departments elaborate on the adequacy of funding in the budget.

Loss of income, employment, and health insurance, by-products of the weak economy, creates pressure on the Departments of Social Services and Health Services to assist people in need. The recession also increases demands placed on human service contract agencies that help the poor, while at the same time making it more difficult for them to fundraise. The result is that many not-for-profits are in jeopardy of going out of business, further weakening an already frayed safety net. The same funding pressures exist for cultural programs. In trying to address a significant structural deficit in the County's budget, these programs have suffered funding cuts at a time when they can least afford it.

During hard economic times, there is a tendency for criminal activity and substance abuse to increase. This places greater demands on the County's public safety network, including Probation, Sheriff and Police Departments. Staffing shortages have also gone unaddressed in order to control spending and keep taxes from rising.

Finally, difficulties at the state and federal levels are likely to result in less aid moving forward. As such, net County costs for reimbursable programs are likely to increase. One case in point is additional federal assistance for Medicaid (FMAP) that was extended at a lower rate in 2011 and is expected to not be available in 2012. State aid is also being cut as New York tries to come to terms with deficits that it has so far not been able to get a handle on.

RL Economy11

The 2011 Recommended Property Tax Warrant

This section of our report provides a town-by-town breakdown of County property taxes for the General Fund, College, Police District, District Court, and MTA tax funds. The accompanying table summarizes the recommended property tax, showing totals for each of these funds and the apportionment of County taxes by town. The left side of each table displays total property taxes raised by the County, while the right side estimates average homeowner tax bills.

As seen in the accompanying table, the Executive's budget recommends a small decrease in property taxes for 2011 when all major County taxing funds are combined. The decrease is attributed to the MTA Tax Fund. The other funds are all recommended at the same level as was adopted in 2010. Local Law No. 31-2009 (Resolution No. 784-2009) required that starting in 2010 the County cost of the newly instituted 0.34% New York State MTA payroll tax be listed separately on property tax bills. Technically, if the MTA tax was collapsed back into the appropriate County fund, the $236,810 decrease would be a decrease of $247,810 in General Fund taxes, but an increase in Police District taxes of $11,000.

The recommended decrease in taxes represents only 0.5% of the combined funds tax of $523,213,470. Unfortunately, due in large part to the downturn in the economy, property values are going down, which translates into a small increase in the average homeowner's tax bill. The assessed value of property will be decreasing in seven of the County's towns, increasing in Riverhead and Southampton, and yet to be determined in East Hampton.

As seen in the table, property taxes are estimated to increase by just over $7 per homeowner countywide. Since the recommended change is so small, the change in allocation between towns results in tax bills going up in some towns and down in others. The change in the average homeowner tax bill ranges from an increase of over $65 in Smithtown to a decrease of $31 in Shelter Island.

RLTaxWarrant11

Suffolk County Property Tax Warrant

	Total Tax Levy appearing on the tax warrant (county portion)				Average Homeowner Tax Bills (county portion)				
	2010 Adopted	2011 Recommended	Change	Percent Change (county portion of tax warrant)	2010 Adopted	2011 Recommended	Change	Percent Change (county portion of tax warrant)	Percent Change in Total Tax Bill (county, town, school and special district taxes)
County Portion of the Tax Warrant:									
General Fund	$49,037,038	$49,037,038	**$0**	0.0%	$88.99	$89.61	$0.62	0.7%	0.01%
College	$5,250,467	$5,250,467	**$0**	0.0%	$9.52	$9.58	$0.07	0.7%	0.001%
Police District	$458,773,751	$458,773,751	**$0**	0.0%	$1,021.76	$1,029.96	$8.20	0.8%	0.1%
District Court	$7,312,389	$7,312,389	**$0**	0.0%	$15.66	$15.77	$0.11	0.7%	0.001%
MTA Tax	$3,087,518	$2,839,825	**-$247,693**	-8.0%	$6.02	$6	-$0.40	-6.7%	-0.004%
Combined Funds	$523,461,163	$523,213,470	**-$247,693**	**-0.05%**	$952.06	$959.13	**$7.07**	**0.7%**	**0.1%**
Combined Funds Breakdown:									
Babylon	$63,007,373	$61,459,046	-$1,548,327	-2.5%	$920.71	$905.01	-$15.70	-1.7%	-0.2%
Brookhaven	$169,012,891	$167,333,003	-$1,679,888	-1.0%	$1,012.40	$1,010.29	-$2.10	-0.2%	0.0%
Huntington	$103,291,058	$105,733,663	$2,442,604	2.36%	$1,408.71	$1,453.95	$45.24	3.2%	0.4%
Islip	$115,562,915	$112,783,042	-$2,779,873	-2.4%	$1,113.91	$1,091.06	-$22.85	-2.1%	-0.3%
Smithtown	$52,582,017	$54,815,791	$2,233,774	4.2%	$1,304.89	$1,370.18	$65.29	5.00%	0.6%
East Hampton	$5,659,091	$4,953,075	-$706,016	-12.5%	$287.33	$251.48	-$35.85	-12.5%	-0.4%
Riverhead	$1,224,426	$1,078,491	-$145,935	-11.9%	$68.60	$59.80	-$8.79	-12.8%	-0.1%
Shelter Island	$755,045	$667,319	-$87,726	-11.6%	$278.90	$247.66	-$31.23	-11.2%	-0.5%
Southampton	$10,488,287	$12,226,302	$1,738,016	16.6%	$250.84	$291.96	$41.12	16.4%	0.6%
Southold	$1,878,060	$2,163,739	$285,679	15.2%	$123.25	$142.77	$19.52	15.8%	0.3%
County Total	$523,461,163	$523,213,470	-$247,693	0.0%	$952.06	$959.13	$7.07	0.7%	0.1%
5 Western Towns	$503,456,254	$502,124,544	-$1,331,710	-0.3%	$1,117.46	$1,123.55	$6.09	0.5%	0.1%
5 Eastern Towns	$20,004,909	$21,088,926	$1,084,017	5.4%	$211.83	$223.27	$11.45	5.4%	0.2%

Cap Compliance

The 2011 Recommended Budget is required to comply with two cap laws adopted by referendum:

- Local Law 21-1983: Expenditure cap, restricting growth in discretionary appropriations across all funds to four percent for 2011.
- Local Law 29-1995: Tax levy cap, restricting growth in the combined General Fund and Police District discretionary tax levy, net of any fund balance surplus or deficit, to four percent for 2011.

The Executive's recommended budget document shows compliance with both cap laws. The discretionary portion of the budget for 2011 is shown to be $67.1 million below the expenditure cap and $92.7 million below the tax levy cap. This presentation can be found on pages 42 and 43 in Volume No. 1 of the 2011 Recommended Operating Budget.

As has been the case for several years, many revenue and expenditure items have in our view been misclassified as either mandated or discretionary, making it difficult at best to determine whether the budget complies with the cap laws. We have documented this problem in our previous reviews of the operating budget. The end result has been to make calculation of cap compliance a meaningless exercise. Once again, this can be seen in the breakdown of the General Fund property tax into its mandated and discretionary components. The following table shows that the 2011 recommended General Fund property tax of $49.0 million is made up of a $94.1 million mandated tax and a $45.1 million credit or negative discretionary tax. It is difficult to imagine how discretionary property taxes in the General Fund could be negative, given the challenges in generating non property tax revenue in a down economy. The conclusion to be reached is that despite the perception of fiscal restraint, cap calculations have been distorted and the resulting information is limited in its utility.

2011 Recommended General Fund Property Tax			
	Total	Discretionary	Mandated
Stand Alone Net Property Tax Levy	$67,635,419	-$6,619,049	$74,254,468
less Fund Balance, Jan. 1	$18,598,381	$38,440,090	-$19,841,709
equals General Fund Property Tax Warrant	$49,037,038	-$45,059,139	$94,096,177

Budget Review Office Recommendations

For several years the Budget Review Office has recommended that legislation be introduced to revise or eliminate the cap laws. As the cap laws currently stand, inconsistent interpretations are made in most years in order to circumvent the caps. Instead of a cap on discretionary expenditures across all funds, we advise the Legislature to consider replacing this with a cap on discretionary expenditures for the combined General Fund and Police District only. These are the funds that drive property taxes. There is less concern with other funds. Once this more targeted expenditure cap is in place, the discretionary tax levy cap on the combined General Fund and Police District is no longer necessary. Furthermore, experience has shown that it is too problematic to be able to calculate a discretionary tax levy. A major factor is that most revenue, the largest being the sales tax, is not directly related to mandated or discretionary functions. As a result it is somewhat arbitrary to determine how to apportion these revenues in order to be able to calculate a discretionary property tax. Further confounding the issue, the existing discretionary tax levy cap does not include the fund balance. The real concern to the public is the final net property tax levy.

RL CapCompliance11

Status of Funds

Interdepartment Operation and Service Fund (016)

The Interdepartment Operation and Service Fund (016) was established in 1983 to account for the costs of certain centralized functions in County government. Costs are redistributed to County departments that benefit from the services supported by this fund in order to enhance accountability and control. Costs are allocated to fund entities like the General Fund and the Police District Fund to ensure equity between property tax supported jurisdictions.

Status of Funds

The 2011 Recommended Budget for the Interdepartment Operation and Service Fund estimates a 2010 year-end surplus of $855,304, which is $5,604,779 less than the 2009 actual fund balance of $6,460,083. The recommended fund balance in 2011 is $0.

Interdepartment Operation and Service Fund (016) Status of Funds				
Category	**2009 Act**	**2010 Adpt**	**2010 Est**	**2011 Rec**
Revenues	$38,694,886	$33,727,743	$34,051,963	$42,880,047
Fund Balance	$5,675,017	$6,111,789	$6,460,083	$855,304
Expenditures	-$37,909,820	-$39,839,532	-$39,656,742	-$43,735,351
Surplus/Deficit	$6,460,083	$0	$855,304	$0

In 1999, procedures governing Fund 016 were modified to show only chargebacks to separate fund entities rather than departmental expenditure charge backs. The General Fund (001) and the Police District Fund (115), which are both supported directly by real property taxes, contribute approximately 81% of total interfund revenues. All interfund revenues are listed in the following table.

Interfund Revenue Fund 016						
IFT	**Fund Name**	**2009 Act**	**2010 Adpt**	**2010 Est**	**2011 Req**	**2011 Rec**
R001	General Fund	$16,069,450	$14,234,129	$14,234,129	$27,696,907	$21,388,740
R038	Self Insurance	$256,634	$274,605	$274,605	$79,801	$79,801
R039	Employee Benefits	$77,136	$79,718	$79,718	$128,035	$128,035
R102	E-911	$179,117	$192,742	$192,742	$210,293	$210,293
R105	County Road Fund	$2,069,848	$2,137,363	$2,137,363	$0	$0
R115	Police District	$12,263,652	$10,124,202	$10,124,202	$13,187,790	$13,187,790
R203	Southwest SD #3	$390,370	$456,130	$456,130	$562,386	$562,386
R259	Building/Sanitation Admin	$109,406	$100,889	$100,889	$94,286	$94,286
R261	Sewer Maintenance	$1,754,535	$1,024,136	$1,024,136	$1,268,479	$1,268,479
R320	Workforce Investment	$204,324	$229,123	$229,123	$274,532	$274,532
R351	Community Development	$15,036	$10,197	$10,197	$14,322	$14,322

Interfund Revenue Fund 016						
IFT	**Fund Name**	**2009 Act**	**2010 Adpt**	**2010 Est**	**2011 Req**	**2011 Rec**
R360	Medicaid Compliance	$319,288	$424,607	$424,607	$627,376	$627,376
R477	Water Quality Protection	$81,998	$62,490	$62,490	$76,370	$76,370
R625	Gabreski Airport	$8,655	$11,803	$11,803	$14,754	$14,754
R818	Community College	$1,082,636	$15,391	$175,391	$22,245	$22,245
Total		$34,882,085	$29,377,525	$29,537,525	$44,257,576	$37,949,409

Fleet operations, telecommunications, and computer supported information services are the primary functional areas of Fund 016 expenses. Cost allocations are made according to the following criteria:

Interdepartment Operation and Service Fund Interfund Chargebacks Cost Allocation Criteria		
Departmental Function	**Cost Type**	**Chargeback Criteria**
Fleet Operations	Gasoline Usage Vehicle Purchases Maintenance: Labor & Parts All Other Cost Items	Actual Utilization
Telecommunications	All Costs Together	Number of Employees
Information Services	I.F.M.S. Communications Main Frame Personal Computer Licenses Desktops All Other Cost Items	Number of Employees Number of Vouchers Paid No. of Personal Computers

2010 Estimated Budget

The 2010 estimated revenue budget for Fund 016 is $4.6 million less than the 2009 revenue budget due primarily to the reduction of interfund transfers from the General Fund ($1.8 million) and Police District ($2.1 million). Estimated expenditures in 2010 are $1.7 million more than what was spent in 2009. The largest contributing factors to this increase were motor fuel costs (016-DPW-5130-3150) and permanent salaries in the Department of Information Technology Services (016-ITS-1680-1100). The combination of decreased revenues and higher expenditures has reduced the estimated carryover fund balance from almost $6.5 million from 2009 to 2010 to less than $1 million from 2010 to 2011.

2011 Recommended Budget

The 2011 Recommended Budget increases interfund revenues by $8.4 million due to the lack of a substantial fund balance to offset increasing costs. The General Fund contribution is recommended at a 50% increase from $14.2 million to $21.4 million and the Police District Fund contribution is recommended at a 30% increase from $10.1 million to $13.2 million due to the following factors:

- The 2010 Adopted Budget reduced General Fund and Police District Fund support.
- The 2011 Recommended Budget merges the County Road Fund (105) with the General Fund resulting in the typical $2 million contribution being rolled up into the General Fund outlay.

- 2011 expenses for Fund 016 are recommended at a 10% increase over the 2010 estimated budget.

The 2011 Recommended Budget is approximately $4 million more than the 2010 estimated expenses due to an increase of $2.5 million for vehicle purchases, $1 million increase in retirement and benefit costs, and $468,000 for permanent salaries associated with the transfer of the Grants Management Unit from Health Services in the General Fund to the Office of the Executive in Fund 016. See the Office of the County Executive in the departmental review section of the report for more information.

BP Fund 016 11

Self-Insurance (038)

Suffolk County assumes most of the financial risk against claims resulting from workers compensation injuries, medical malpractice, automobile accidents, negligence, and our liability in general. The County also acquires specialty insurance policies against particular types of risks such as aviation and marine accidents. Additionally, we maintain stop-loss insurance coverage for highly unusual or catastrophic events which limits our risk exposure to a predetermined threshold.

The County's Self-Insurance Fund provides first instance funding against all insurance risk exposure. These funds are provided through interfund transfers from each fund based upon claims payments and risk analysis. The General Fund and the Police District Fund have the greatest exposure and therefore, the greatest cost. In the event Self-Insurance Fund appropriations are inadequate to cover losses resulting from court awards or negotiated settlements and the losses are not covered by specialty or stop-loss insurance policies, the County is able to bond the required settlement payment.

The cost of insurance premiums, bonds, state assessments, and administrative expenses including private consulting and service fees are paid from the Self-Insurance Fund. Additionally, the administration of the Insurance and Risk Management Division of the Department of Civil Service/Human Resources and the Insurance Tort Unit of the Department of Law are also paid from the Self-Insurance Fund.

Status of Fund

2010 Estimated	As of Date Period of Time	2011 Recommended
$2,429,251	Fund Balance, January 1	($2,061,062)
$43,146,627	Plus Revenues, Jan. 1-Dec. 31	$49,026,858
$45,575,878	Total Funds Available	$46,965,796
$47,636,940	Less Expenditures, Jan. 1-Dec. 31	$46,965,796
($2,061,062)	Fund Balance, Dec. 31	$0

Effects of the Recommended Budget

The 2011 Recommended Budget for the Self Insurance Fund forecasts a 2010 year-end deficit of $2,061,062, which is attributed to:

- A 2010 beginning fund balance surplus of $2,429,251 that was carried over from 2009, compared to a $4,803,726 surplus that was anticipated when the 2010 budget was adopted;
- An increase in revenue of $3,370,030 and our increase in expenditures of $3,056,617 compared to the 2010 Adopted Budget.

Revenue

The Self-Insurance Fund revenue sources include, but are not limited to, interest, earnings, refunds, recoveries, and interfund transfers. For 2011, proposed interfund transfers make up approximately 84% of all revenue while all other sources account for only 16%.

The 2010 estimated revenue of $43,146,627 is $1,719,648 or 3.8% less than the $44,866,275 the Fund received in 2009. However, it is also $3,370,030 more than the 2010 adopted revenue, which can be attributed to an increase of $2,722,583 from debt proceeds and $430,697 from workers compensation insurance recoveries.

The 2011 recommended revenue of $49,026,858 is $5,880,231 or 13.6% more than the 2010 estimate of $43,146,627, which is mainly attributable to an increase of the interfund transfer from Fund 115-Police District of $3,994,710 and Fund 001-General Fund of $3,643,313 in conjunction with a decrease in debt proceeds of $2,722,583. The recommended revenue seems reasonable assuming the increases to the General Fund and Police District interfund transfers are based upon sound claims experience and risk analysis.

Expenditures

The 2010 estimated expenditures of $47,636,940 are $613,938 or 1.3% more than expended in 2009 primarily as a result of various increases and decreases across the claims lines which are difficult to project based upon their dynamic nature. Any significant loss which is not afforded coverage under one of the County's reinsurance policies can result in significant fluctuations at any given time.

The 2011 recommended expenditures of $46,965,796 are $671,144 or 1.4% less than estimated for 2010, which is attributable mainly to various increases and decreases across the claims lines that are difficult to project based upon their dynamic nature. Expenditures appear reasonable based upon the County's historical claims experience however; the historical experience will not necessarily be indicative of our future exposure.

Issues for Consideration

Risk Tolerance and the Risk-Reward Ratio

Suffolk County currently reinsures against catastrophic losses through the purchase of insurance policies which provide 11 different types of coverages. In the past, we have insured ourselves with policies offering as many as 16 different types of coverages. Our greatest claims cost is experienced in workers compensation claims where we spend approximately two thirds or $30 million of the entire Fund 038 budget. Due to unfavorable market conditions, we have not contracted for excess workers compensation coverage since 2002 however; we continue to spend nearly $4 million on an annual basis on insurance policy premiums. We currently contract for five casualty insurance excess liability policies at a cost in excess of $1.4 million, which provide up to $60 million for any catastrophic loss while we incur $30 million in expense yearly for workers compensation claims for which we do not reinsure. Is the County's risk tolerance properly represented in the risk-reward ratio? The County should reexamine the cost benefits of insurance for workers compensation claims.

Budget Review Office Recommendations

- Reexamine the cost benefits of additional insurance for workers compensation claims, which represent two thirds of the expense in the Self Insurance Fund.

RD Fund 038 11

County Road Fund (105)

The County Road Fund has historically operated as an extension of the General Fund. In addition to the maintenance of County roads and snow removal, it is used to fund non-highway functions such as the relocation of County employees into different buildings. In 2010 Fund 105 became the recipient of red light camera fee and fine revenue, which is estimated for 2010, net any vendor expense, at approximately $3 million. Section 114 of the New York State Highway Law requires all highway funds be segregated in a common fund such as Fund 105. The red light camera revenues do not appear to fall under the definition of highway funds thus it is unclear why the revenue is reflected in Fund 105. Additionally, Chapter 363 of the Suffolk County Code directs motor vehicle use fees to be deposited in the County Road Fund. The Status of Fund 105 included in the 2011 Recommended Budget indicates that Fund 105 will be collapsed into the General Fund and cease to exist.

Status of Fund		
2010 Estimated	**As of Date Period of Time**	**2011 Recommended**
$(1,087,516)	Fund Balance, January 1	$0
$18,696,923	Plus Revenues, Jan. 1-Dec. 31	$0
$17,609,407	Total Funds Available	$0
$17,609,407	Less Expenditures, Jan. 1-Dec. 31	$0
$0	Fund Balance, Dec. 31	$0

Effects of the Recommended Budget

The 2011 Recommended Budget for Fund 105 forecasts a 2010 year end fund balance of $0 which is attributed to:

- A beginning fund balance deficit of $1,087,516 at the start of 2010 that was carried over from 2009, compared to a $23,916 surplus that was anticipated when the 2010 budget was adopted;
- A reduction in revenue of $2,756,202 and reduction in expenditures of $3,867,634.

Revenue

The County Road Fund receives the vast majority of its revenue, $15,046,927 estimated for 2010, in the form of State monies through motor vehicle registration surcharges and consolidated highway fees. The inclusion of anticipated red light camera fines for 2010 within Fund 105, which is estimated at $3,009, 531, accounts for the majority of remaining revenue.

The 2010 estimated revenue of $18,696,923 is $1,220,892 or 6.1% less than the $19,917,815 the Fund received in 2009. Additionally, it is $2,756,202 less than the 2010 adopted revenue, which can be primarily attributed to a reduction of $3,034,398 in red light camera fines which may still be overly optimistic based upon earned revenues to date.

The 2011 recommended revenue of $0 results from collapsing Fund 105 into Fund 001-General Fund within the recommended budget.

Expenditures

The 2010 estimated expenditures of $17,609,407 are $5,154,224, or 22.6%, less than expended in 2009 primarily as a result of approximately $1.6 million less projected for snow removal and a reduced interfund transfer to the General Fund by approximately $3.8 million, which appears to be based purely upon the availability of funds.

The 2011 recommended expenditures of $0 are based upon the collapsing of Fund 105 into Fund 001-General Fund within the recommended budget.

Issues for Consideration

Collapsing of the County Road Fund into the General Fund

Suffolk County's Road Fund 105 has served to provide a segregated fund for highway funds as required by Section 114 of the New York State Highway Law for forty years or more. The recommended budget collapses Fund 105 in its entirety into Fund 001. What is the benefit of the dissolution of Fund 105 and is the County best served by this action? It will be less transparent for the County to track State monies dedicated to the improvement of local streets and highways if the revenue goes directly to the General Fund as proposed in the recommended budget. Retaining the County Road Fund will allow the County to adhere to Chapter 363 of the Suffolk County Code, which directs motor vehicle use fees to be deposited in the County Road Fund.

Budget Review Office Recommendations

- The Budget Review Office recommends that the County Road Fund (105) be retained and red light camera revenue flow directly to the General Fund to offset the over $14.5 million expenses in Public Works and the Law Department and other expenses.

RD Fund 105 11

Police District Fund (115)

2009

- The actual 2009 year-end Police District fund balance is $23,856,294. Last year at this time it was estimated to be $36,595,475. The decrease of $12,739,181 is largely attributed to a portion of this year's PBA settlement that was accrued back to 2009.
- The two major sources of revenue in the Police District are the property tax and the sales tax. In 2009 the property tax was $446,444,014 and sales tax was $66,136,402.

2010

- The Police District fund balance at the end of 2010 is estimated to be a surplus of $692,451. The small fund balance will be used to balance the 2011 budget by reducing the required property tax by this amount.

- In comparison, last year's 2009 estimated surplus of $36,595,475 was significantly higher. Loss of fund balance surplus has made it more challenging to keep property taxes from rising in 2011. The loss is mostly attributed to a higher than budgeted PBA, SOA, and Detective union arbitration awards.
- A fund balance deficit was avoided this year by the decision not to hire as many police officers as was implicit in the 2010 adopted budget. The Legislature raised Police District property taxes in 2010 to fund 200 new recruits, with classes of 100 planned in April and in October. Implicit in the 2011 recommended budget is the already underway June class of 70 and a planned class of 90 this November.
- In terms of major sources of revenue:
    - The 2010 Police District property tax was $458,773,751, an increase of $12,329,737 from 2009.
    - The sales tax allocation to the Police District is 2010 in $54,331,363, a decrease of $11,805,039 from 2009.

2011

- The 2011 recommended budget has to make up for a $35,903,024 loss of fund balance (the difference between the 2009 estimated surplus of $36,595,475 and the 2010 estimated surplus of only $692,451).
- In spite of this loss, the 2011 recommend Police District property tax is the same as in 2010. The no tax increase budget was accomplished by:
    - Increasing the sales tax allocation to the Police District by $30,927,350, from $54,331,363 to $85,258,713.
    - Avoiding having to pay retroactive salaries for the portion of 2010 that the police unions went without a contract.
    - A smaller than anticipated retirement bill. The preliminary 2011 Police District retirement bill from NYS was $61.5 million early this year. The bill was recently reduced to $49.2 million, a savings of $12.3 million.
- The 2011 recommended budget plans for a class of 60 police recruits in March of 2011.

JO Police 115 11

District Court Fund (133)

The District Court for Suffolk County was created by the State Legislature in 1963. Its responsibility extends to the five western towns of the County: Babylon, Brookhaven, Huntington, Islip, and Smithtown. It oversees misdemeanor criminal cases, felony cases prior to indictment, civil actions involving sums up to $15,000, landlord and tenant matters, park and recreation law enforcement, transportation law, environmental violations, and small claims.

Effective April 1, 1977, the State established a unified court system for all regional districts under its direct control and jurisdiction. The State agreed to assume responsibility for payment of all operational or non-facility related costs, while the County accepted responsibility for the care of all District Court facilities located in Suffolk. Although the County initially paid for all maintenance and capital improvements, these costs are now shared with the State.

Since the District Court is a separate taxing jurisdiction with its own tax levy, a District Court Fund was established to account for all of its financial resources and cost outlays. Although the County's share of the costs to run the District Court system are initially accounted for in the General Fund, a subsequent accounting adjustment is made to charge these costs to the District Court Fund. Funding needed to pay for these charge backs and debt service on bonded debt is secured from several sources: namely state aid, interest earnings from cash investments, fines and forfeited bail, real property taxes and other receipts in lieu of real property taxes.

Status of Fund		
2010 Estimated	**As of Date Period of Time**	**2011 Recommended**
$(1,353,488)	Fund Balance, January 1	$(796,729)
$12,942,644	Plus Revenues, Jan. 1-Dec. 31	$14,349,221
$11,589,156	Total Funds Available	$13,552,492
$12,385,885	Less Expenditures, Jan. 1-Dec. 31	$13,552,492
$(796,729)	Fund Balance, Dec. 31	$0

Effects of the Recommended Budget

The 2011 Recommended Budget for the District Court Fund forecasts a 2010 year end deficit of $796,729, which is attributed to:

- Beginning fund balance deficit of $1,353,488 at the start of 2010 that was carried over from 2009, compared to a $2,408,623 deficit that was anticipated when the 2010 budget was adopted;
- Reduction in revenue of $1,851,864.

Revenue

The District Court Fund receives revenue from seven different sources: real property taxes, payments in lieu of real property taxes, interest earnings, fines and forfeited bail, assessments for illegal handicap parking, capital project close outs and court facilities aid from the State.

The 2010 estimated revenue of $12,942,644 is $686,484 or 5.6% more than the $12,256,160 the District Court Fund received in 2009. However, it is $1,851,864 less than the 2010 adopted revenue, which is almost entirely attributed to a reduction of $1,868,864 in fines and forfeited bail. The Budget Review Office highlighted this revenue as overly optimistic in our review of the 2010 Recommended Operating Budget.

The 2011 recommended revenue of $14,349,221 includes non-property tax revenue of $7,036,832. Included in this amount is $918,832 in interfund revenue from the General Fund as reimbursement for red light camera citations adjudicated through the District Court. We were unable to verify the methodology utilized in calculating the amount of this transfer. The 2011 recommended fines and forfeited bail revenue of $4,250,000 is slightly less than the average annual revenue over the past four years (2006-2009).

Expenditures

The 2010 estimated expenditures of $12,385,885 are $1,054,819, or 7.8%, less than expended in 2009. Expenditures charged to the District Court Fund include debt service on bonded debt incurred for capital improvements to District Court facilities and interfund transfers to the General Fund to pay for custodial, maintenance, and utility services incurred in support of these facilities. The redistribution of these costs to the District Court Fund is essentially accomplished based on a square footage allocation between all court facilities supported by the County.

The 2011 recommended expenditures of $13,552,492 are $1,166,607, or 9.4%, more than the 2010 estimated expenditures of $12,385,885. The recommended expenditures are slightly less than the average annual expenditures over the past four years (2006-2009).

Real Property Tax Levy

The 2011 recommended real property tax levy for the District Court Fund is $7,312,389, which is identical to both the 2010 Adopted and the 2009 Adopted real property tax levy.

It is our opinion that the interfund revenue included in 2011 may be overstated as there is no historical data available concerning the impact of the newly implemented red light camera system on the District Court. Therefore, adopting the District Court Fund as recommended could result in a 2011 year end deficit, which could result in a property tax increase in 2012, all things being equal. The alternative is to increase the Fund 133 Property Tax Warrant by the amount of the interfund transfer, $918,832. Increasing property taxes by this amount would increase the average property tax bill by $2.53 ($2.75 per million) from the recommended tax of $15.70 to $18.23 in 2011.

Issues for Consideration

Verification of Expenditures

The Budget Review Office cannot independently verify the current year's expenditures and therefore it is difficult to accurately project future expenditures. District Court Fund expenditures are not managed the same way in the budget as the Police District Fund even though both have the same real property tax base covering the five western towns in Suffolk County. Unlike the Police District Fund, costs incurred on behalf of the District Court Fund are captured and reported in the General Fund portion of the budget along with all other related expenses for the maintenance of County facilities used by the Supreme Court, Family Court, District Court, etc. The District Court's portion of these costs is determined by the Department of Public Works and the County's Federal and State Aid Claims Unit. A full apportionment is then made to charge the District Court Fund through an interfund transfer for the purpose of reimbursing the General Fund for these costs provided there are sufficient appropriations.

The General Fund does not separately identify the costs that are likely to be incurred to maintain the facilities belonging to the District Court. A separate set of accounts to keep track of the District Court's expenditure requirements are not provided for in the County's Integrated Financial Management System (IFMS). Therefore, the system does not readily facilitate budgetary projections and analysis of the District Court Fund's cost of operations. Given the fact that the District Court represents a separate taxing jurisdiction with its own real property tax levy similar to the Police District Fund, the Legislature should require the County Executive to separately identify in Fund 133 all costs incurred on behalf of and all revenues received in support of the District Court. Future budgetary presentations should include line item detail of costs that are included in the transfer to the General Fund.

Budget Review Office Recommendations

- Separately identify in Fund 133 all costs incurred on behalf of and all revenues received in support of the District Court.

RG Fund 133 11

Hotel Motel Tax Fund (192)

The collection of the Hotel/Motel tax in Suffolk County is authorized through Section 1202-o of the New York State Tax Law. The Hotel/Motel tax is deposited into Fund 192 in accordance with Chapter 327, Hotels and Motels, Article II of the Suffolk County Code.

The Hotel/Motel tax revenue assists the County in:

- maintaining and improving County parks that are open to the general public,
- promoting tourism and convention business in Suffolk County to stimulate positive economic development,
- maintaining and interpretation of historic structures, sites, and unique natural areas that are managed by the County's Parks, Recreation and Conservation Department,
- supporting cultural programs and activities relevant to the continuation and enhancement of the tourism industry in Suffolk County that are managed by the Department of Economic Development and Workforce Housing,
- supporting the Suffolk County Vanderbilt Museum and Planetarium,
- supporting museums, and historical societies, historic residences and historic birthplaces in Suffolk County,
- supporting the Walt Whitman Birthplace Association, and
- promoting Suffolk County as a film friendly location.

The term hotel and motel establishments includes: resorts, convention centers, tourist homes, lodging houses, cottages, bed-and-breakfast inns, campgrounds, tourist cabins, camps, taverns, inns, boardinghouses, or any other establishment comparable or equivalent to any of those previously mentioned. Establishments that are covered by this law are required to obtain a certificate of registration from the County Treasurer.

Chapter 327 requires the County to enter into a contract, as mandated by Tax Law § 1202-o (5), with a tourism promotion agency to administer programs designed to develop, encourage, solicit and promote convention business and tourism within the County of Suffolk. The promotion of convention business and tourism shall include any service sponsored or advertised by the tourism promotion agency with the intent to attract transient guests to the County, but shall not direct visitors to any particular business.

- Such contract shall provide that all sums paid to the tourism promotion agency shall be expended on Suffolk County tourism, and/or historic or cultural areas, programs or activities as required under Tax Law § 1202-o (5).
- Such contract shall provide that the tourism promotion agency must adhere to a business, marketing, and/or financial plan, which clearly delineates how the moneys received shall be utilized.

- Schedules of availability of all historic and cultural activities and events funded from any part of these revenues shall be provided to the tourism promotion agency so as to enhance tourism promotion and tourist visitation.
- The tourism promotion agency shall be subject to an audit by the County Comptroller relating to the contract and moneys received.

Resolution No. 1032-2005 strengthened the County's enforcement powers as it relates to the collection of this tax. Hotel and motel operators, if found guilty of not complying with this law, are subject to misdemeanor penalties and/or a fine of up to $1,000.

Resolution No. 805-2009 reauthorized and extended the hotel and motel tax to December 31, 2015, increased the tax on the per-diem rental rate (exclusive of sales tax) imposed for each hotel or motel room from 0.75% to 3% ($3 dollars per $100), and amended the allocation formula for the distribution of Hotel/Motel tax revenue in accordance with Chapter 159, Laws of New York State.

The following table summarizes the amended allocation formula of the Hotel/Motel tax revenue commencing on December 1, 2009.

Program Components		3% Hotel/Motel Tax Distribution
1	General Fund for park purposes	26%
2	Promotion of Tourism in Suffolk County	24%
3	Department of Parks for care, maintenance, and interpretation of historic structures, sites, and unique natural areas	20%
4	Cultural programs and activities	10%
5	Accredited Museums (Vanderbilt Museum)	10%
6	Other museums, and historical societies, residences and birthplaces (1.5% Walt Whitman Birthplace)	8%
7	Promotion of Suffolk County as a film friendly location through the Department of Economic Development and Workforce Housing	2%
	Total	100%
State Tax Law 1202-o (5), and Chapter 327, Hotels and Motels, Article II of the Suffolk County Code, sets the allocation of the Hotel/Motel tax revenue.		

The following table summarizes the Executive's 2010/2011 Fund 192 forecast.

2010 Estimated	Status of Fund 192	2011 Recommended
$214,691	Fund Balance, January 1	$0
$6,785,789	Plus Revenue, January 1 to December 31	$7,124,920
$7,000,480	Total Funds Available	$7,124,920
$7,000,480	Less Expenditures, January 1 to December 31	$7,124,920
$0	Fund Balance, December 31	$0

Effects of the Recommended Budget

Position transfers from the General Fund to the Hotel/Motel Fund in 2011

As requested, the recommended budget transfers the Program Coordinator position within Fund 192 from the Film Promotion unit to the Cultural Affairs Administration unit. In 2010, this position was transferred from the General Fund to Fund 192. The Recommended Budget transfers two additional

positions from the General Fund to Fund 192, Contract Management Analyst and Principal Account Clerk at a cost of $157,464.

Issues for Consideration

Revenue

Economic conditions and weather have an effect on occupancy rates, room rates, and ultimately the Hotel/Motel tax revenue. The Hotel/Motel tax revenue growth rate ranged from 4.5% to 7.2% annually during the period 2006 through 2008.

In 2009, the Hotel/Motel tax revenue declined by 9.8% during the period when the per diem rate was .75% (January 1 to December 1, 2010). The rate was increased to three percent on December 1, 2010. It is likely that depressed economic conditions during the summer of 2009 contributed furthermost to the revenue growth rate decline.

The 2010 Hotel/Motel tax revenue, when adjusted for the room rate change from .75% to three percent, decreased by 1.3%.

The 2011 recommended Hotel/Motel tax revenue of $7,121,730, which reflects five percent growth over the 2010 estimated revenue, is reasonable. Economic conditions and weather may have an effect on Hotel/Motel tax revenue in 2011. However, if economic conditions improve and the weather is consistent with the summer of 2010, the 2011 Hotel/Motel tax revenue is anticipated to be congruent with the recommended budget.

Expenditures

The following table summarizes the adopted, estimated and recommended funding for Fund 192.

2010 Adopted	2010 Estimated	Description	2011 Recommended
$1,945,528	$1,629,214	Tourism Promotion	$1,730,153
$787,731	$782,731	Cultural Affairs	$616,269
$138,500	$135,768	Film Promotion	$143,751
$1,517,746	$1,517,746	Parks: Historic Services	$1,422,950
$189,000	$189,000	Museums & Historic Associations	$199,436
$692,498	$692,498	Accredited Museums	$705,097
$363,875	$363,875	Museums & Historic Associations	$365,765
$2,092,553	$1,689,648	Transfer to the General Fund for Park Services	$1,941,499
$7,727,431	$7,000,480		$7,124,920

The estimated 2010 expenditures for Fund 192 are $726,951 less than the adopted (9.4%). This reduction reflects lower than adopted 2010 Hotel/Motel revenues. The estimated and recommended allocations are reasonable and in accordance with State and County regulations.

MUN Hotel Motel Fund 19211

Sewer District #3- Southwest (203)

The Southwest Sewer District received substantial federal grant money for construction of the facility. Terms of the ensuing agreement provided that the district would be formed as an ad valorem district as well as a user benefit district in order to guarantee sufficient revenues for repayment of bonds since property taxes are collected from everyone owning property within the district including those who have opted not to hook up to the sewage treatment plant.

Southwest Sewer District, Fund 203, was formed under County Law Section 271 as an ad valorem sewer district with specific authority for alternate methods of assessment including user fees and special parcel or lot charges based on benefits received. All residents of the district pay real property taxes to support the capital costs and those residents whom are connected to the facilities pay for the operating expenses through user fees, which are billed separately on a quarterly basis.

It was understood that all residents would eventually be required to hook up to the Bergen Point Sewage Treatment Plant in order to lower operating costs by spreading expenses over the broadest possible user base. Almost four decades later, the requirement to connect has never been enforced nor has the County required residents who have not connected to pay user fees.

Status of Fund		
2010 Estimated	**As of Date Period of Time**	**2011 Recommended**
$4,622,909	Fund Balance, January 1	$3,359,217
$77,318,771	Plus Revenues, Jan. 1-Dec. 31	$78,688,419
$81,941,680	Total Funds Available	$82,047,636
$78,582,463	Less Expenditures, Jan. 1-Dec. 31	$82,047,636
$3,359,217	Fund Balance, Dec. 31	$0

Effects of the Recommended Budget

The 2011 Recommended Budget forecasts a 2010 year-end surplus of $3,359,217 for Fund 203, which is attributed to:

- A beginning fund balance surplus of $4,622,909 at the start of 2010 that was carried over from 2009, compared to a $2,088,975 surplus that was anticipated when the 2010 budget was adopted;
- A reduction in revenue of $369,186 in conjunction with a decrease in expenditures of $1,194,469.

Revenue

The Sewer District #3- Southwest Fund receives approximately 97% of its revenue from real property taxes and departmental income comprised mainly of sewer rents, late fees, and scavenger waste. The residual three percent of revenues is generated from sewer service charges to other governments and interest and earnings.

The 2010 estimated revenue of $77,318,771 is $2,317,671 or 3.1% more than the $75,001,100 the Fund received in 2009 and $369,186 or .5% less than the 2010 adopted revenue. The additional $2.3 million

in revenue generated in 2010 is attributed to increased property tax revenue and departmental income. The .5% difference between the 2010 Adopted and Estimated is attributed to numerous slight variations.

The 2011 recommended revenue of $78,688,419 is $1,369,648 or 1.8% more than the 2010 estimate of $77,318,771, which is mainly attributed to increases in real property tax revenue and departmental income of approximately $1.6 million and a decrease in capital earnings investments of approximately $250,000. The 2011 revenue projections appear reasonable.

Expenditures

The 2010 estimated expenditures of $78,582,463 are $7,056,447 or 9.9%, more than expended in 2009 as a result of a $13.6 million reduction for debt refinancing and serial bond debt service in conjunction with increased operating expenses of approximately $3.2 million and an increase of repayment to the Assessment Stabilization Reserve Fund (ASRF) of approximately $15.2 million.

The 2011 recommended expenditures of $82,047,636 are $3,465,173 or 4.4% more than estimated for 2010 explained by an increased interfund transfer to Fund 261-Sewer Maintenance and Operation of approximately $4.7 million, increased district expenses of approximately $750,000 and a decrease in the repayment of loans from Fund 404-ASRF of approximately $2.1 million.

Issues for Consideration

Debt Service and Its Impact Upon Future Finances

The recommended budget includes an interfund transfer from Fund 203-Southwest to Fund 404-ASRF of $36,794,774, which will reduce Southwest's outstanding obligation to ASRF to $3,639,785. In 2009 the District completed their obligation to service debt through the Industrial Development Agency. The District is able to moderate yearly cost increases within the confines of the three percent rate increase assessed on a yearly basis and no longer find themselves needing to borrow from ASRF. Southwest Sewer District debt service requirements are historically low and will drop to even lower levels in 2012. Policy decisions concerning the future finances of this District need to be addressed concerning how future cash flows will be utilized. In the near future, the opportunity may present itself for the District to direct funds into Fund 405-Southwest Assessment Stabilization Reserve or Fund 528-Southwest Capital in anticipation of approximately $300 million of capital improvements planned in the 2011-2013 Capital Program for the District. Allocating monies to these funds now should allow the district to mitigate interest expense in future years and could decrease the District's reliance on rate stabilization as experienced in the past.

RD Fund 203 11

Community Development Fund (351)

Federal and State Aid

The Community Development Fund (351) is the aggregate of federal and state aid, and program income funding streams that reimburse the County for a portion of the County's operating expenditures associated with the administration of Community Development grants.

Federal Aid

- Community Development Entitlement Block Grant (Fund 352) under the Housing and Community Development Acts of 1974 (P.L. 93-383) as amended, and County Resolution 598-1999.

- Community Development Recovery Block Grant (Fund 352) under the American Recovery and Reinvestment Act of 2009 (P.L. 111-005)
- HOME Investment Partnership Program Grant and American Dream Downpayment Initiative Grant (Fund 353) under Title II of the National Affordable Housing Act of 1990 (P.L. 101-625)
- Emergency Shelter Grant (Fund 354) under Title IV of the Stewart B. McKinney Homeless Assistance Act, Subpart B (P.O. 100-77)

State Aid

- New York State Neighborhood Stabilization Program Grant (Fund 359) under the Housing and Economic Recovery Act of 2008 (P.L. 110-289) / Title III of Division B of the Act
- Affordable Home Ownership Development Program Grant (Fund 350) under the Housing and Economic Recovery Act of 2008 (P.L. 110-289) / Title III of Division B of the Act.

Grant Programs

The Department of Economic Development & Workforce Housing, Community Development Division administers the following grant programs:

- Community Development Entitlement Block Grant Program (351-8691): participating municipalities and non-profit agencies develop block grant applications for affordable housing and community development projects in Suffolk County.
- Community Development Recovery Block Grant Program (351-8035): participating municipalities and non-profit agencies develop block grant applications for affordable housing and community development projects in Suffolk County.
- Consortium Home Improvement Program (351-8692): participating municipalities and financial institutions provide low interest loans and deferred payment loans to eligible families to repair their residential structures.
- Downpayment Assistance Program (351-8693): provides first time homebuyers with federal funds for a portion of the down payment.
- Employer Assistance Housing Program (351-8693): provides down payment assistance to employees of participating businesses to assist with the retention and recruitment of employees in Suffolk County.
- New Construction Program HOME (351-8693): assists with the construction of new single family homes for first-time homebuyers and senior rental units.
- Emergency Shelter Grant (351-8781): provides federal funding for emergency shelter needs, the County contracts with non-profit organizations for this service. The Community Development Division works with the Department of Social Services in the disbursement of these grant funds based on need.
- New York State Neighborhood Stabilization Program Grant (315-8683): provides state funding for the redevelopment of abandoned and foreclosed homes. The Community Development Division works in cooperation with the towns of Babylon, Huntington, Islip, and the Suffolk County Consortium to implement these programs.
- Affordable Home Ownership Development Program Grant (351-8681): provides state funding that is to be utilized with the New York State Neighborhood Stabilization Program Grant with the requirement that funds will be applied to no less than 31 housing units.

2010 Grant Revenue

Community Development Entitlement Block Grant (Off Budget Fund 352)

Resolution No. 601-2010 accepted the Community Development Entitlement Block Grant of $4,007,189 (352-8035-4980) and program income of $32,000, of which $3,597,000 was distributed to 14 communities listed below and $526,850 (FY 2009 grants of $116,661, PY 2010 grants of $410,189) was transferred to Fund 351 to reimburse the County for its operating expenses in administrating the functions of this program.

Name of Town / Village	Amount
Town of Brookhaven	$2,228,000
Town of East Hampton	$138,000
Town of Riverhead	$186,000
Town of Shelter Island	$19,000
Town of Smithtown	$322,000
Town of Southampton	$204,000
Town of Southold	$130,000
Village of Bellport	$18,000
Village of Lake Grove	$52,000
Village of Patchogue	$222,000
Village of Port Jefferson	$23,000
Village of Sag Harbor	$16,000
Village of Southampton	$25,000
Village of Westhampton Beach	$14,000
Total Grants to Cooperating Municipalities	**$3,597,000**

HOME Investment Partnership Program Grant (Off Budget Fund 353)

Resolution No. 600-2010 accepted $2,390,863 for the HOME Investment Partnership Program Grant, $239,086 was transferred to Fund 351 to reimburse the County for its operating expenses in administrating the functions of this program, and the County is to contract with HUD, cooperating municipalities, non-profit and for-profit organizations for the expenditure of $2,151,777 (353-8776-4980).

Emergency Shelter Grant (Off Budget Fund 354)

Resolution No. 599-2010 accepted the Emergency Shelter Grant of $160,489, of which $152,389 (354-8782-4980) was distributed to non-profit organizations county wide that provide emergency shelter services throughout the County and $8,100 was transferred to Fund 351 to reimburse the County for its operating expenses in administrating the functions of this program.

Fund 351 Deficit

The County applies annually for community development grant funding the year prior to its award. The cycle for grant funding is from April 1 to March 31 of the following year. Unused grant funding is carried over to the next County operating budget cycle. The County receives a portion of the federal and/or state grant funding for administration of the programs. County operating expenditures that are not eligible for reimbursement by these grants are causing actual fund deficits. Fund 351 had actual year-end fund balance deficits of $337,509 in 2006, $404,206 in 2007, $1.1 million in 2008, and $1.2 million in 2009.

The 2010 estimated revenue is overstated by at least $359,424 and would result in an ending 2010 fund deficit of at least $1,093,975. The projected 2011 deficit is projected to approach $1.5 million.

This fund will continue to generate deficits related to non-reimbursable administrative expenses that should be absorbed by the General Fund.

Budget Review Office Recommendations

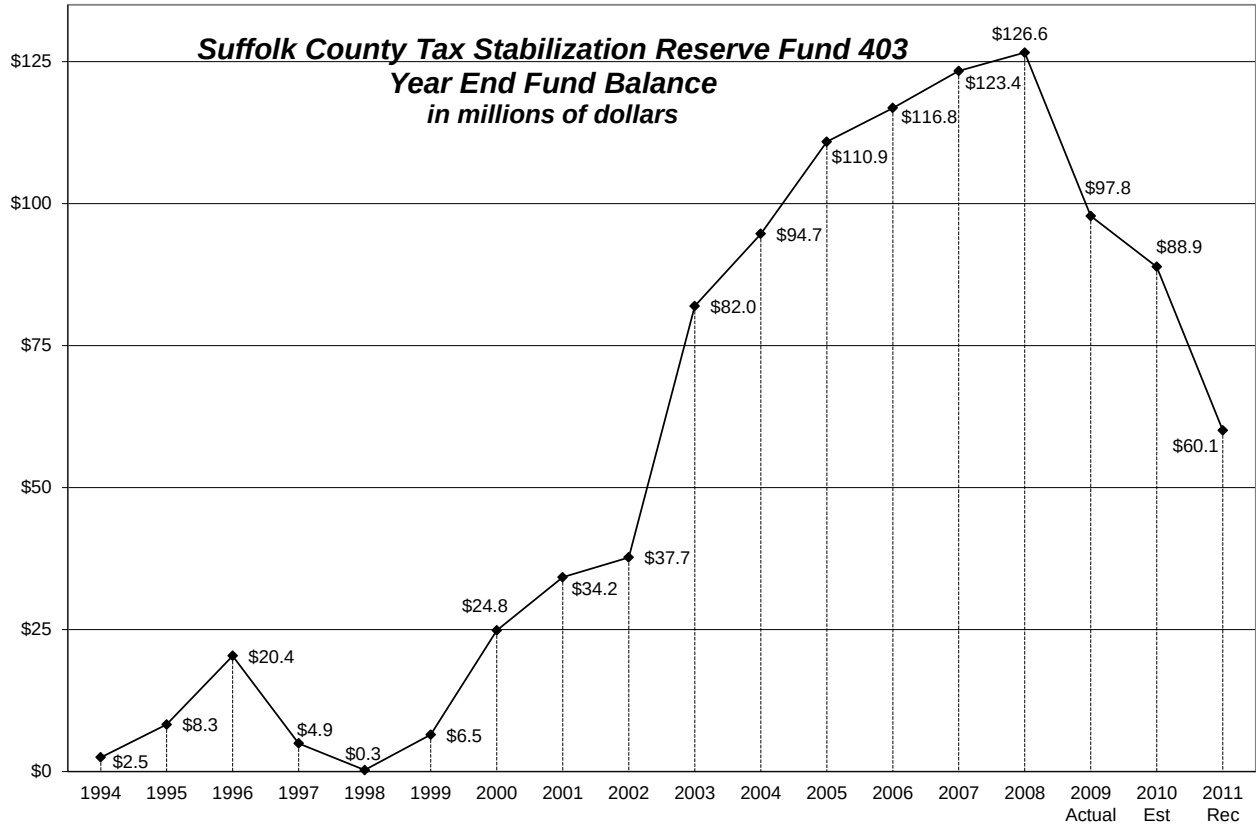
- Include an interfund transfer from the General Fund to Fund 351 for non-reimbursable administrative expenditures.

MUN Fund 351 11

Tax Stabilization Reserve Fund (403)

Effects of the Recommended Budget

Expenditures made by Fund 403 over the 2009 to 2011 period covered in the recommended budget are a $30 million transfer to the General Fund last year (2009) and $10 million this year (2010). These transfers were authorized during the year as part of ongoing budget shortfall mitigating actions. The accompanying chart graphs the year-end Tax Stabilization Reserve fund balance over time. The surplus in this reserve fund peaked at $126.6 million at the end of 2008 and is recommended to end 2011 at $60.1 million. The decrease reflects the County's fiscal health. The great recession, which was in full swing by 2008, has had an adverse impact on County finances and has created tremendous pressure to tap into this reserve fund.



Budget Review Office Evaluation

Suffolk County's Tax Stabilization Reserve Fund (403) is authorized under Section 6-e of New York State General Municipal Law and was adopted by County Resolution No. 1154-1997. Only the General Fund can have a tax stabilization reserve fund.

- Under Section 6-e of New York State General Municipal Law, expenditures from the Fund (403-E001-Transfer to General Fund) are used to avoid a projected increase in the real property tax levy in excess of 2.5%. The resulting interfund revenue received by the General Fund cannot exceed an amount that would lower the tax levy increase to less than 2.5%. A 2.5% increase in the General Fund property tax would equate to $1,225,926 in 2011. Only the County Executive can recommend transfers from the Tax Stabilization Reserve Fund directly to the General Fund.
  - ✓ As an exception, during the year expenditures from the Tax Stabilization Reserve Fund can be made without raising taxes in order to finance an unanticipated revenue loss or an unanticipated expenditure for which there are insufficient appropriations. This provision was invoked twice – Resolution No. 327-2009 transferred $30 million in 2009 and Resolution No. 693-2010 transferred $10 million this year from Tax Stabilization to the General Fund.
- Another exception to the required 2.5% increase in the property tax is provided under Section 6-r(3) of the General Municipal Law, which allows transfers from tax stabilization reserve to a retirement reserve fund.
  - ✓ Resolution No. 742-2010 authorized a public hearing to transfer $30 million from the Tax Stabilization Reserve Fund (403) to the Retirement Reserve Fund (420). The 2011 Recommended Budget transfers this $30 million from the Retirement Contribution Reserve Fund (420) to the General Fund in order to pay for pension costs.
  - ✓ Procedural Motion No. 23-2010 authorized a public hearing (conducted on October 12, 2010) to transfer an additional $20 million. If associated Introductory Resolution No. 1972-2010 is adopted and the recommended budget is then amended to include the additional $20 million, the combined $50 million transfer would still be less than the almost $53 million General Fund recommended retirement bill for 2011.
- Finally, Fund 403 is also subject to Local Law 29 of 1995, which requires a minimum of 25% of the General Fund actual discretionary fund balance surplus be transferred to the Tax Stabilization Reserve Fund (403) or Debt Service Reserve Fund (425) – see Article 4 of the County Charter, page 38.43. This requirement was amended by Local Law 43-2006 (Resolution No. 923-2006) and by Local Law 19-2009 (Resolution No. 373-2009).
  - ✓ Local Law 43-2006 requires that once the Tax Stabilization Reserve Fund exceeds the greater of $120 million or five percent of the General Fund operating budget, adopted in the prior year, use of funds in excess of the $120 million cap may be either returned to the taxpayers or appropriated for one of the following approved purposes: (1) clearing of snow and ice, (2) road maintenance, (3) heat, light and power, (4) disaster preparedness, (5) debt service, or (6) pay-as-you-go financing pursuant to LL 23-1994. It should be noted that as an upper limit, contributions to the Tax Stabilization Reserve Fund cannot exceed ten percent of the eligible portion of the annual General Fund budget.
  - ✓ Local Law 19-2009 suspends the required General Fund transfer to the Tax Stabilization Reserve Fund for the years 2009 through 2012. If not for this legislation, a transfer would have been required in 2011.

- ✓ The Tax Stabilization Reserve Fund is estimated to end 2010 with a surplus of $88.9 million (4.84% of General Fund expenditures) and to end 2011 with a surplus of $60.1 million (3.1% of General Fund expenditures).

RL Fund 403 11

Assessment Stabilization Reserve Fund (404)

The Assessment Stabilization Reserve Fund (ASRF) received funding from 1985 to 1989 as a result of Resolution No. 823-84 which directed a quarter cent (.25%) of sales tax to be allocated to the fund. In 1989 the quarter cent allocation was redirected to Fund 475-the Water Quality Protection Reserve Fund. ASRF received no additional tax revenue until 1994 when it received an infusion of $7.6 million and in the following year $12.5 million.

The passage of Local Law No. 35-1999 renewed the quarter cent sales tax and created the Suffolk County Sewer Assessment Stabilization Fund to be funded through the deposit of 35.7% of total revenues generated by the quarter cent sales tax. The law also required sewer districts to increase rates by a minimum of three percent before funds could be transferred from the ASRF to stabilize sewer taxes/usage fees in a district.

From December 2000 through November 2007 the recommended budget directed the quarter cent sales tax receipts into the Suffolk County Water Protection Fund (Fund 477) which then transferred 35.7% of the sales tax to the Assessment Stabilization Reserve Fund. The passage of Local Law No. 24-2007 reduced the transfer from Fund 477 to Fund 404 to 25% of sales tax receipts.

ASRF has provided millions of dollars of stabilization funding since its inception, enabling the County to offer sewer services with minimal increases in sewer tax rates and user fees in addition to providing funds for infrastructure and capital improvements within sewer districts without incurring the expense of bonding.

Status of Fund		
2010 Estimated	**As of Date Period of Time**	**2011 Recommended**
$62,665,657	Fund Balance, January 1	$108,547,637
$57,830,107	Plus Revenues, Jan. 1-Dec. 31	$56,742,620
$120,495,764	Total Funds Available	$165,290,257
$11,948,127	Less Expenditures, Jan. 1-Dec. 31	$11,173,835
$108,547,637	Fund Balance, Dec. 31	154,116,422

Effects of the Recommended Budget

The 2011 Recommended Budget forecasts a 2010 year end surplus of $108,547,637 for the ASRF, which is attributed to:

- A beginning fund balance surplus of $62,665,657 at the start of 2010 that was carried over from 2009, compared to a $63,174,482 surplus that was anticipated when the 2010 budget was adopted;
- A reduction in revenue of $516,040 and an increase in expenditures of $158,000.

Revenue

The Assessment Stabilization Reserve Fund receives revenue in the form of repayments from Suffolk County Sewer Districts which have borrowed funds, Fund 477- Suffolk County Water Protection Fund per Local Law No. 24-2007, and interest earnings.

The 2010 estimated revenue of $57,830,107 is $16,030,896 or 38.4% more than the $41,799,211 the Fund received in 2009. However, it is $516,040 less than the 2010 adopted revenue, which can be attributed to a reduction of $150,000 in interest and earnings and a $366,040 reduction from Fund 477, both effects of a distressed economy.

The 2011 recommended revenue of $56,742,620 is $1,087,487 or 1.9% less than the 2010 estimate of $57,830,107, mainly attributed to a reduced interfund transfer from Fund 203-Southwest Sewer District in conjunction with an increased interfund transfer from Fund 477-Suffolk County Water Protection. The increased transfer from Fund 477 indicates that increased sales tax revenues are projected, which could prove to be overly optimistic.

Expenditures

The 2010 estimated expenditures of $11,948,127 are $1,726,916 or 12.6%, less than expended in 2009 primarily as a result of less demand from the sewer districts for the Fund to subsidize increases in their rates over three percent.

The 2011 recommended expenditures of $11,173,835 are $774,292 or 6.5% less than estimated for 2010 attributable mainly to the reduction of transfers to the Capital Funds of $683,000.

Issues for Consideration

Uses of ASRF

The Assessment Stabilization Reserve Fund was initially established to mitigate spikes in costs associated with operating the County's Sewer Districts to users within the districts of our sanitary sewers. Eligibility to access these funds is based upon piercing a predetermined threshold of cost increase; currently three percent. Today the Fund not only mitigates increases to user fees but also provides loans to existing districts for infrastructure improvements within the capital budget. The 2011 Recommended Budget indicates the Fund balance will exceed $154 million by December 31, 2011. Could these copious reserves be utilized in some way not currently employed by the County to further the proliferation of sewering and the preservation of our sole source aquifer?

Budget Review Office Recommendations

- The County should review the legislation and determine whether these funds are narrowly limited to rate mitigation and what if any changes are necessary to assure their availability for enhancing existing capacity and improving overall sewering and water protection.

RD Fund 404 ASRF 11

Suffolk County Water Protection Fund (477)

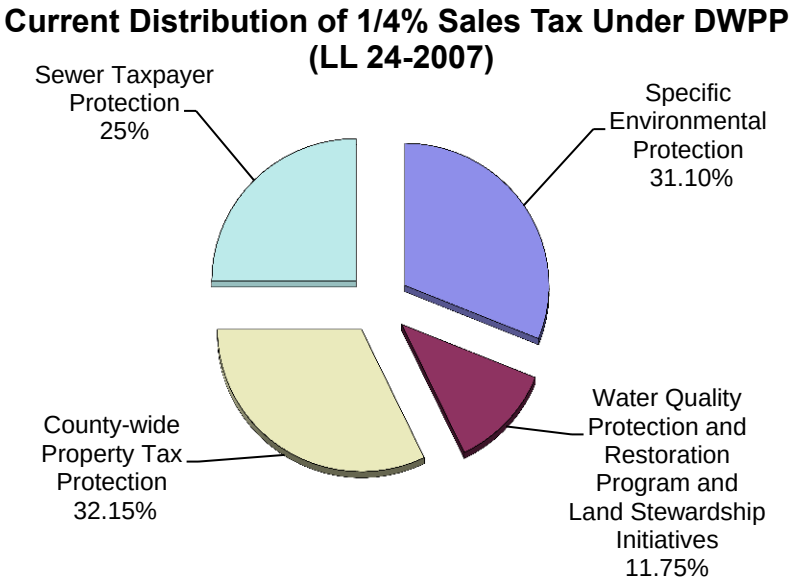
Fund 477 serves as a repository for the quarter percent sales tax program. The **Suffolk County Drinking Water Protection Program** (DWPP) allocates specific portions of this sales tax revenue to dedicated purposes. As described in Article XII of the Suffolk County Charter, it has existed in various forms since 1987. Its original focus was to preserve open space and protect the County's underground water supply by acquiring environmentally sensitive properties.

Drinking Water Protection Program (DWPP), Local Law No. 24-2007

Local Law No. 24-2007, which took effect December 1, 2007, established the most recent version of the DWPP. It changed programmatic criteria, reapportioned sales tax revenue among the components of the program, extended the program to November 30, 2030, and allowed limited bonding for the land acquisition portion of the program. Bonding for land acquisition is allowed through December 31, 2011, with future debt service to be repaid from the ¼% sales tax revenue stream.

As shown in the following pie chart, the ¼% sales tax program is currently dedicated to the following four areas:

- 31.1% for Specific Environmental Protection- (often referred to as "Land Acquisition" component) - Includes Open Space Acquisition and Purchase of Farmland Development Rights, as well as other specified land acquisitions.
- 11.75% for the Water Quality Protection and Restoration Program and Land Stewardship Initiatives (often referred to as "Water Quality") - *Environmental programs which include, in part, nonpoint source abatement and control; waste disposal; restoration of aquatic habitats, vegetation, and species; educational outreach; and land stewardship initiatives, such as preventing spread of invasive species; restoring grasslands; and building and maintaining trails.*
- 32.15% for County-wide Property Tax Protection - To reduce or stabilize the County's general property taxes for the subsequent fiscal year. These revenues shall not be used to fund new programs or positions of employment.
- 25% for Sewer Taxpayer Protection - To stabilize sewer district tax rates.



Tracking Revenue and Expenditures for the Components of Fund 477

Under the current DWPP (Local Law No. 24-2007), the dedicated ¼% sales tax revenue for the above programs is initially deposited into **Fund 477**, and not into the specific funds named in the DWPP legislation**.** Fund 477 still contains balances remaining from the previous DWPP (Local Law No. 35-1999), although all new sales tax revenue is distributed as per the newer DWPP (Local Law No. 24-2007). In 2010, the Recommended Operating Budget did differentiate fund balances attributed to the older and newer land acquisition and water quality components within Fund 477. The establishing Local Law is used to clarify which is being referred to. However, the various separate funds mandated in the DWPP legislation have never been implemented.

Under the Suffolk County Charter, the Department of Environment and Energy (EVE) is charged with the management, administration, and supervision of the DWPP, including the implementation of Water Quality projects that have been duly approved by the Legislature. There is an inconsistency between the legislation and actual practice, as the recommended budget assigns several Water Quality funded Cornell Cooperative Extension projects to the Department of Health Services, as opposed to EVE as required under the Charter. The County Executive's Budget Office maintains official records of moneys expended pursuant to each of the funding components. The appropriation of such revenues is effectuated by duly enacted legislative resolution.

Totals

The 2011 recommended ¼% sales tax revenue of $65,838,028 makes up 99.6% of the $66,096,306 total recommended revenue to Fund 477. The balance is made up of a minimal amount of interest and earnings ($250,000) and a miscellaneous fund transfer ($8,278). The Budget Office used the projected sales tax total of $65,838,028 in their calculations for apportioning revenue among the four components of the DWPP (Local Law No. 24-2007). Other income appears to have been added to fund balances, but should instead be explicitly included in apportioning revenue. The following chart demonstrates the breakdown of sales tax revenue among the four components:

	Distribution of Revenue According to Provisions of DWPP as amended by LL No. 24-2007			
	2010 Adopted	**2010 Estimated**	**Description**	**2011 Recommended**
31.10%	$20,056,714	$19,601,361	Land Acquisition (Specific Environmental Protection)	$20,475,627
11.75%	$7,577,698	$7,405,659	Water Quality Protection and Land Stewardship	$7,735,968
32.15%	$20,733,870	$20,263,144	County Wide Property Tax Protection	$21,166,926
25%	$16,122,761	$15,756,721	Sewer Taxpayer Protection	$16,459,507
	$64,491,043	**$63,026,885**	**TOTALS**	**$65,838,028**

The next chart presents a breakdown of 2011 Recommended Expenditures into the four program components.

2011 Operating Budget Expenditures Related to DWPP as amended by LL No. 24-2007	
Serial Bonds- Land Acquisition	$12,815,512
Operating Expenses-Water Quality Protection and Land Stewardship- Includes $1,319,374 for Cornell Projects *	$6,411,524
Transfer to General Fund- County Wide Property Tax Protection	$21,166,926
Transfer to Fund 404- Sewer Taxpayer Protection	$16,459,507
Total	**$56,853,469**

2011 Operating Budget Expenditure related to older DWPP (LL No. 35-1999)	
Total: EFC Long Term Financing	**$1,261,432**

Total 2011 Recommended Expenditures in Operating Budget	$58,114,901

*For the purposes of this report, $737,921 in interfund transfers to Funds 016 (Interdepartment Operation and Service), 038 (Self Insurance), 039 (Employee Medical Health Plan), and 529 (Bldg/San Adm.), were included as expenses related to Water Quality Protection and Land Stewardship.

Property Tax Protection Component

32.15% of the recommended ¼ % sales tax revenue, or $21,166,926, is reserved for Property Tax Protection. The expenditure of these funds is by interfund transfer of an equal amount. Funds are moved from Fund 477 to the General Fund, Fund 001. This provides significant revenue to the General Fund, and thereby lessens the burden on taxpayers.

Sewer Taxpayer Protection Component

25% of the ¼% sales tax revenue, or $16,459,507, is reserved for Sewer Taxpayer Protection and is transferred to Fund 404, Assessment Stabilization Reserve. Fund 404 also receives funding from other sources, including repayment of loans to sewer districts. This fund provides an avenue for the intended use of these monies. See our write-up on Fund 404 for a more detailed discussion.

Land Acquisition Component

31.10%, or $20,475,627, of ¼% sales tax revenue is reserved for the Land Acquisition component of the DWPP (Local Law No. 24-2007). Bonding is allowed under this program through the end of 2011. Periodic estimates of sales tax income are necessary to determine the amount of borrowing allowed. Debt service and associated costs paid in a calendar year cannot exceed 80% of unobligated projected sales tax revenues for that year. As seen in the following chart, as of August 5, 2010 it was projected that $210 million total could be borrowed. As of fall, 2010, $153 million will have been borrowed, consisting of: $43.3 million in 2008, $68.7 million in 2009, and $41 million in 2010. As of July 31, 2010, a balance of $37.6 million from these borrowed funds remained unspent. In addition, $57 million more ($210 million minus $153 million) could be borrowed in 2011. The cash balances that are accruing in the land acquisition program can be used for future debt service payments, if necessary, or for pay-as-you-go acquisition of additional properties, starting in 2012.

Borrowing for Land Acquisition DWPP (Local Law No. 24-2007)	Annual	Cumulative
Borrowed in 2008	$43.3 million	$43.3 million
Borrowed in 2009	$68.7 million	$112 million
Borrowed in 2010- Spring	$21 million	$133 million
To Be Borrowed in 2010- Fall	$20 million	$153 million
Maximum remaining amount to be borrowed in 2011	$57 million	$210 million
Grand Total Allowed Borrowing	**$210 million**	

For 2011, $12,815,512 is the corresponding recommended expenditure for debt service on serial bonds. The difference between the revenue and expense is $7,660,115. When this amount is added to the 2010 estimated fund balance of $37,374,943 for this program, we can expect a 2011 fund balance of $45,035,058, excluding interest and earnings. This is in line with the recommended amount of $45,216,504.

BRO has projected that, by 2012, a significant amount of reserve funding will have built up, with a preliminary estimate indicating that there may be $54 million that could be used for pay-as-you-go purchases at the beginning of 2012. As shown in the following chart, by the end of next year, the County is projected to have $168.6 million available for land acquisitions. After netting out debt service payments, sales tax receipts available for additional pay-as-you-go land acquisitions are an estimated $4 million in 2012, and should total about $250 million more between 2012 and 2030.

Potential Land Acquisition Funding Through 12/31/11	
7/31/10 Balance from Borrowed Funds	$37.6 million
2010 Fall Borrowing	$20 million
2011 Allowable Borrowing	$57 million
12/31/11 Estimated Cash Balances	$54 million
TOTAL Potential Funds Available for Land Acquisitions as of 12/31/11	**$168.6 million**

In terms of actual purchases, Budget Review believes that the likelihood of a parcel going to closing should be considered when calculating available fund balances. Although properties already in contract have a high likelihood of being purchased, properties in negotiation, or on which offers have been accepted, may not proceed to closing for various reasons, including: litigation, title problems, and structures or contamination on the property. Properties can also take considerable time to close. The following chart notes acquisitions which have closed under this program as of July 31, 2010, as well as pipeline acquisitions and their estimated chances of going to closing.

Closed Land Acquisitions	Pipeline Land Acquisitions			
$22,404,292 in 2008	**Status**	**Amount**	**% likely to close**	**Adjusted Amount**
$26,596,811in 2009	In Contract	$29,076,687	95%	$27,622,853
$44,784,416 year to date, 2010	Accepted Offer	$74,003,301	85%	$62,902,806
$93,785,519 Total	In Negotiation	$31,673,162	50%	$15,836,581
	Total All Pipeline Acq.	**$134,753,150**		
	Total Pipeline Likely to Close			**$106,362,240**

A comparison of the previous two charts shows that available funds through the end of next year ($168.6 million) exceed pipeline purchases that are likely to close ($106.4 million) by $62.2 million. It should be pointed out that the timing of pipeline purchases is difficult to determine. Some of these purchases may not be made until 2012 or beyond. On the other hand, additional properties will be added to the list in the future.

Finally, it should be noted that Resolution No. 656-2010, approved July 1, 2010, amended the 2010 Operating Budget to accept state grant funds of $1,703,820 for the Purchase of Farmland Development Rights. The County must first instance fund the entire cost of the project and will subsequently be reimbursed for the state portion. Resolution No. 901-2010 also amended the 2010 Operating Budget by accepting federal grant funding of $1,095,600, to reimburse up to 50% of acquisition costs for Purchase of Farmland Development Rights.

Water Quality Component

11.75%, or $7,735,968, of the ¼% sales tax revenue is reserved for the Water Quality Protection and Restoration Program and Land Stewardship Initiatives component (Local Law No. 24-2007), referred to as the "Water Quality" component. It has been interpreted that this component could be used for both Water Quality-related capital projects and operating expenses, including projects, as well as salaries and benefits for employees doing Water Quality related work.

All Water Quality projects must go before the Water Quality Review Committee (WQRC) prior to going before the Legislature for approval. The Committee determines whether the project meets the criteria for inclusion in the program, ranks it, and makes advisory recommendations to the County Executive and the Legislature. Operating projects are approved as a part of the operating budget. Once a capital project has been reviewed by the Committee, an adopted Legislative Resolution is required for funding to be appropriated. The resolution generally amends the operating budget to transfer funds from Fund 477 to the Capital Fund (525), to finance the approved capital project.

Water Quality Funding for Projects Contained in the Operating Budget

$1,319,374 of Water Quality funding is recommended for five Cornell Cooperative Extension Projects which are included in the Operating Budget. Note that there are also capital projects related to Cornell which are funded through Fund 477. In addition, there are Cornell projects in the General Fund, unrelated to Fund 477. Four Cornell projects in Health Services were approved by the WQRC at an increase of 3% from the 2010 Adopted expenditure. However, all four were both requested and recommended at $899,374, which equals the 2010 Adopted amount, with no percentage increase. The $420,000 recommended expenditure for the fifth Cornell Project was included in the $1,372,745 recommended expenditure for the Department of Environment and Energy, Division of Water Quality Improvement. Funding for this project includes both an increase from the 2010 Adopted Budget, and an additional $67,083 in funding for a Stormwater Manager.

When total operating budget expenditures of $6.4 million are subtracted from the $7.7 million revenue, $1.3 million of new revenue remains for Water Quality capital projects in 2011. Added to this amount is the $3.9 million 2010 year end fund balance.

Water Quality Funding for Capital Projects

At its meetings in June and July of 2010, the Water Quality Review Committee (WQRC) approved almost $2.7 million for capital projects plus about $1.3 million for projects contained in the Operating Budget (including the new Stormwater Manager position). At least $1.4 million was expected to be appropriated in 2010 for the approved capital projects. In addition, older projects, which were reviewed and approved by the Committee in previous years and were stalled for some reason, may unpredictably become active.

This could present a problem, since it is our understanding that the WQRC tracks fund availability by deducting all potential pipeline projects that have been approved by the Committee, to be sure there is sufficient funding for all approved projects. However, the Executive Budget Office deducts funding only when funds are appropriated by legislative resolution. Funding should be tracked in both manners, but this may lead to confusion in how much funding appears to be available in the budget, and how much is actually uncommitted.

Information from the WQRC indicates that there is currently no provision for an expiration date on approved projects. This may tie up funding for other projects. BRO recommends the Legislature consider such a time limit on approved projects. Once funds have been appropriated, the five year rule would apply for their use. The WQRC has updated its project submission and evaluation processes and expects to formalize them in writing, after legal review.

2011 recommended expenditures for capital projects, using Water Quality funding, is zero. Based on past practice, capital expenditures are not recognized until there is an appropriating resolution. According to the 2010 estimated expenditure for transfers to the Capital Fund, $1.2 million was estimated for capital projects. The following chart shows 2010 legislative resolutions which appropriated $1.6 million in Water Quality funds for capital projects, as of September. The last $400,000 was likely not approved in time to be included in the budget. Portions of the balances of both the new and old Water Quality programs (Local Law No. 24-2007 and Local Law No. 35-1999) were used to fund the projects. According to the budget, it was estimated that about $2.8 million of the starting 2010 balances will be spent by the end of 2010, $1.6 million from the new Water Quality Program (Local Law No. 24-2007) and $1.2 million from the older Water Quality Program (Local Law No. 35-1999).

As noted earlier, about $1.3 million in new revenue should be available for Water Quality related capital projects for 2011 (after deducting related operating budget expenditures of $6.4 million from 2011 Water Quality revenue). There also remains about $4.2 million in fund balances at the end of 2010; $3.9 million of this amount is from the new Water Quality program (Local Law 24-2007). It has been a policy decision by the Department of Environment and Energy to spend only actual balances for the Water Quality component, and to reserve sales tax income that will accrue during 2011 as a "cushion". It should be noted that the almost $2.7 million in capital projects approved by the WQRC in 2010 far exceeds the net new revenue expected for 2011. We have enough funding only because we have existing fund balances. As these balances are diminished, there may be less money available for actual projects in the future.

2010 Water Quality Resolutions for Capital Projects				
Introductory Resolution Number	**Resolution Number**	**Date Approved**	**Capital Project Number**	**Transfer to Capital Fund 525**
1189	125	3/12/2010	8240.324	$50,000
1453	712	8/6/2010	8710.321	$250,000
1504	412	5/26/2010	8710.127	$300,000
1788	792	8/26/2010	7180.112 / 7180.410	$500,000
1789	793	8/26/2010	8710.411	$100,000
1847	868	9/24/2010	8710.128	$400,000
TOTAL				**$1,600,000**

Operating Expenses paid with Water Quality funding:

The Water Quality Protection and Restoration and Land Stewardship component of the newest DWPP includes a provision for Land Stewardship, and this has been interpreted to allow for employee salaries for organic maintenance, environmental review and other functions. These operating costs leave less funding available for bricks and mortar projects. This component also funds several Cornell Cooperative Extension projects in the Operating Budget.

Over the years, "Water Quality" monies have increasingly been used to pay employee salaries and associated benefits and costs. The ongoing expenses for these positions tend to become a permanent part of the operating budget, leaving less and less funding for the projects and programmatic expenses themselves. Relying on sales tax income for normal Operating Budget expenses also presents a problem in economic climates such as we have seen recently, when sales tax income precipitously drops. As salaries and benefit expenses tend to rise over time, the net balance will be smaller and smaller if the revenue stream holds steady or decreases.

The Legislature, concerned about diverting Water Quality funds to salaries rather than water quality projects, approved Resolution No. 337-2008, adopting Local Law 17-2008. This is a charter law which requires the County Executive to include an appendix listing detailed information about positions funded with Water Quality Protection/Land Stewardship monies, including the duties and percentage of each such employee's work schedule dedicated to duly approved water quality protection and restoration projects and land stewardship initiatives. Such a list has been included in the 2011 Recommended Operating Budget.

Water Quality Positions

Water Quality funding currently pays for 54 positions: one vacant in the Department of Public Works, 16 filled in Environment and Energy, 35 total in Parks and Recreation (24 filled, one vacant in Organic Maintenance and ten filled in Water Quality Environmental Enforcement), and two filled in Planning. This includes one Water Quality position newly added in 2010, approved by Resolution No. 719-2010, for a Senior Environmental Planner to assist with dredging operations in the Department of Public Works.

There are a total of **59** Water Quality positions recommended for 2011, **five** more than in 2010. They are a result of transfers in the Parks Department from the General Fund to the Organic Maintenance Program. The 2011 recommended amount for Personal Services is **$343,618** more than the 2010

Adopted. This represents a shift in funding from the General Fund to finance the five positions transferred to Fund 477. The following chart tracks the changes in 477-funded personnel and Fund 477 expenditures for Personal Services.

	477 Funds for Personal Services					Number 477 Positions			
Department	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended	Filled Positions 9/19/10	Vacant Positions 9/19/10	Total 2010 positions	Rec. Positions 2011
DPW	$0	$0	$67,495	$0	$67,495	0	1	1	1
EVE	$780,870	$846,727	$870,479	$886,595	$886,095	16	0	16	16
PKS	$1,596,586	$1,719,122	$1,770,215	$1,757,280	$1,953,535	24 (Org. Maint.) 10 (WQ Env. Enf.)	1 0	25 10	30 10
PLN	$78,086	$86,850	$86,850	$89,192	$89,192	2	0	2	2
Grand Total	**$2,455,542**	**$2,652,699**	**$2,795,039**	**$2,733,067**	**$2,996,317**	**52**	**2**	**54**	**59**

The Budget Review Office suggests that the Legislature make a policy decision to determine whether Water Quality funding should continue to be used to offset General Fund expenses, or if the program should instead be used to supplement existing resources.

LH FUND 477

Suffolk County Ball Park Fund (620)

This enterprise fund was created in 2000 after the ballpark was built in 1999. The fund was created to provide improved accountability of the expenses and revenue generated by the ballpark.

Resolution No. 642-1998 accepted and appropriated a $14.4 million grant from the NYS Empire State Development Corporation for the construction of the ballpark and the purchase of the land.

The County share for the project was $4.5 million or 23.8%. Resolution No. 1213-1998 amended the 1998 Capital Budget and appropriated the $4.5 million in Suffolk County serial bonds for the construction of the ballpark. The total cost of the ballpark was $17,809,000.

The ballpark is the home of the 2004 Atlantic League Champion Long Island Ducks. It is a 6,000-seat two story steel and concrete structure with a small parking area located in Central Islip adjacent to the Cohalan Court Complex. The building houses the team business office, locker rooms, public restrooms, concession stands, 20 skyboxes, press booth, and other space required for a ballpark.

Effects of the Recommended Budget

The 2010 Estimated Revenue is $249,500 less than adopted, mainly due to a reduction of $225,000 due to a lack of a title sponsor fee for the stadium. The recommended budget includes $100,000 in 2011 for this fee. To this date, no sponsor has been awarded. The 2010 estimated year end fund balance is $132,228.

The capital reserve fund for improvements to the ballpark is $964,190 as $115,810 is scheduled for structural improvements in 2011. Each year, $90,000 is reserved for future capital improvements to the ballpark. The total amount reserved through 2010 is properly budgeted at $990,000. An additional $90,000 is included in the 2011 Recommended Budget bringing the amount of the reserve for capital improvements to $1,080,000. The funds are shown as a reserve of the fund balance less expenditures.

The major cost centers for the ballpark are:

- Debt service to pay the County's portion of the construction costs. The 2010 estimated debt service is $559,289 and $548,986 is recommended in 2011.
- General building repairs and associated operating costs.

Revenue	2010 Estimated	2011 Recommended
Title Sponsorship	$0	$100,000
Ticket Sales	$400,000	$425,000
Sky Box Sales	$130,000	$130,000
Advertising	$255,000	$255,000
Concession & Merchandise Income	$500	$500
Interest & Earnings	$3,500	$3,500
Rental - Other	$8,000	$8,000
TOTAL	$797,000	$922,000

The Budget Review Office finds that the 2010 recommended revenue is overstated for ticket sales by at least $25,000. The County agreed to a new lease with the Ducks in April 2009, which provides an increase in the guaranteed base rent from $200,000 to $225,000. The County will still receive $1 per ticket over 225,000 so this provision only guarantees an additional $25,000 if ticket sales drop below 225,000. With ticket sales annually averaging 400,000 this is inconsequential and will not impact projected ticket revenue.

JO Fund 620 11

F.S. Gabreski Airport Fund (625)

Background on the F.S. Gabreski Airport Property and County Stewardship

As part of World War II efforts in 1943 the Federal government built the airport now known as F.S. Gabreski Airport. After the war the airport was given to Suffolk County. In 1951 the airport was reclaimed by the Federal government during the Korean War. During the 1960's the US Air Force and Air Defense Command were based at the Airport. In 1969 the base was deactivated and released back to Suffolk County. The Federal government, on July 12, 1972 signed a "Quitclaim Deed" with the County of Suffolk, which conveyed the airport property back to the County "for the development, improvement and operation and maintenance of the airport" under the oversight of the FAA. The covenant and restrictions are enforceable through a reverter clause contained in the Quitclaim Deed.

F.S. Gabreski Airport Fund (625) and the Aviation Division

A Legislative initiative, based on the Budget Review Office's recommendation, established the F.S. Gabreski Airport Fund (625) (a/k/a The Aviation Enterprise Fund) in 2003. The principal objectives for establishing the Aviation Enterprise Fund was to identify all County airport expenditures and revenues, which would permit the County to reinvest annual enterprise fund surpluses for the maintenance and development of the airport, and demonstrate to the FAA the County's compliance with the covenant and restrictions of the Quitclaim Deed.

The following table illustrates the Recommended 2010 / 2011 Status of Fund 625.

2010 Estimated	Status of Fund 192	2011 Recommended
$512,948	Fund Balance, January 1	-$781,314
$1,666,908	Plus Revenue, January 1 to December 31	$2,713,887
$1,153,960	Total Funds Available	$1,932,573
$1,935,274	Less Expenditures, January 1 to December 31	$1,932,573
-$781,314	Fund Balance, December 31	$0

2010 Aviation Enterprise Fund

The Recommended Budget includes an estimated year-ending deficit of $781,314. The projected shortfall would have been greater by $94,846 if it was not for reduced 2010 estimated operating expenditures in the Aviation Division by $14,842, Sheriff Department by $27,406 and DPW F.S. Gabreski sewer treatment plant by $52,600 from the 2010 Adopted amounts. This deficit is primarily associated with budgeted lease revenue of $731,466 which will not be realized in 2010 from "Rechler at Gabreski LLC" (Rechler Equity Partners of Melville) for the development of 55 acres in the Airport Planned Development District, Hampton Business and Technology Park at Gabreski Airport, and other unclassified revenue of $148,000 not materializing. We project the net operating budget shortfall from airport operations in 2010 to be $753,576.

2011 Aviation Enterprise Fund

Resolution No. 379-2009 authorized the County Executive to execute a lease agreement with Rechler at Gabreski LLC. The terms of the lease outlined a payment schedule of $650,000 to be held in escrow and paid to the County upon the commencement of the lease and after Rechler at Gabreski LLC received the necessary approvals for the overall development of the site, and $350,000 to be paid in twelve equal monthly installments over the first lease year. The recommended budget assumes the lease will commence August 1, 2011.

The following table exemplifies the lease year schedule for the 55 acres on an annualized basis:

Lease Year	Annual Rent
1	$572,275
2	$222,275
3 to 4	$444,550
5 to 6	$666,825
7 to 8	$777,963
9 to 10	$889,100
11 to 15	$924,664
16 to 20	$961,651
21 to 25	$1,000,117
26 to 30	$1,040,121
31 to 35	$1,081,726
36-40	$1,124,995

BRO estimates that if the revenue variances are adopted as recommended, then by the end of 2011 Fund 625 will have a Fund deficit of $779,963, all things being equal. See review of the Economic Development and Workforce Housing.

Budget Review Office Recommendations

To balance Fund 625 appropriately, we recommend: reduce Unclassified Revenues (2770) by $847,974, Take Off Fees (1771) by $47,494, Security Landing Fees (1772) by $60,000 (2010/2011) and increase: Airport Fees & Rents (1770) by $148,425 and increase the interfund transfer from the General fund to Fund 625 by $807,043.

MUN Fund 625 11

General Fund Revenue

Real Property Taxes (001-FIN-1001)

This General Fund revenue account is funded by taxes imposed on real property owners at a rate based on the value of their property. The County's property tax levy is apportioned among the ten towns based upon each town's share of the County's total full equalized value (FEV) of property. FEV is derived by equalizing each town's assessed value of property, which is accomplished by dividing the town's assessed value by the State determined equalization rate. The towns are responsible for distributing the levy once it has been apportioned. All real property in Suffolk County is accounted for in this revenue base with the exception of authorized tax-exempt parcels.

The 2011 Recommended Budget has a General Fund Property Tax Warrant of $49,037,038, which is equal to the 2010 Adopted Budget. The 2010 General Fund Warrant reflected a reduction equal to its portion of the MTA payroll tax. The 2011 Recommended Budget continues this format in accordance with Local Law 31-2009, which mandated that the collection and payment of the MTA Tax be included in a newly created separate line on the tax bill instead of it being a General Fund charge.

One unique attribute of the General Fund property tax is that it makes all other taxing jurisdictions whole. As a result, other taxing jurisdictions (towns, schools, Police and other County and non-County taxing entities) receive the entire real property tax amount adopted in their budgets while General Fund property tax revenue often deviates significantly from the adopted budget as a result of making these other taxing jurisdictions whole.

The 2009 adopted General Fund property tax was $51,091,951, but the actual amount recognized was $28,697,722; a shortfall of $22,394,229. The 2010 estimated budget anticipates a shortfall of $10,537,038, with $38,500,000 of the adopted $49,037,038 being recognized.

Factors affecting collections include the size of the overall tax warrant and the delinquency rate (or its complement, the collection rate). While the County General Fund property tax has been more or less flat since 1998 (ranging from $48.9 million to $55.3 million), the overall tax warrant has increased considerably, going from $2.8 billion in 1998 to $4.9 billion in 2009. For a given collection rate, the increasing size of the warrant places pressure on the General Fund to make up an increasing dollar difference. Other things being equal, as the delinquency rate increases, so does the shortfall. Over time, penalties and interest on delinquent taxes increase, and as they are paid, a surplus develops. Tax collections are now in a phase where property owners are not paying their back taxes as fast as the rate of which delinquencies on current taxes are rising. All of this is confounded by a rising tax warrant.

In terms of the appropriateness of the 2010 estimated property tax, the method used to calculate property taxes makes it difficult to accurately predict what the 2010 actual amount will be. That being said, based on information from the Treasurer's Office, the Executive's budgeted amount is in an acceptable range.

The last significant downturn in the local real estate market was in the late 1980's. At that time, the General Fund booked revenue that was less than the adopted amount for eight consecutive years (1989 to 1996). After several years in which General Fund property tax revenue exceeded the adopted warrant, collections turned negative in 2005. In 2010 we will have experienced the sixth consecutive year of a budget shortfall in property tax collections. If history repeats, it will take a total of ten years (2014) before the County experiences a surplus in General Fund Real Property Tax collections. However, the recommended budget presumes that General Fund Property tax revenue will come in at the adopted amount in 2011 because the County does not adopt a budget with an allowance for a property tax surplus or shortfall. Consequently, a shortfall in 2011 will make a challenging 2012 budget even more difficult.

Real Property Tax Items

Gain Sale Tax Acquired Property (001-EVE-1051)

The gain on the sale of tax acquired property is also discussed in the revenue section of our write-up on the Department of Environment and Energy. When property owners fail to pay property taxes in a timely manner, they become delinquent. The tax year ends on November 30th; by mid-December, the County places a tax lien on delinquent properties. If the taxes are delinquent for three years on residential property, one year for vacant or commercial property, the County can take deed to the property. When the County takes deed to a property, for the next three years property taxes are exempt, except for school and library districts, which the General Fund must make whole. After three years of holding the deed, if the County still owns the property, the General Fund must make whole all taxing districts. When the County sells the property at auction, it recoups its investment in the property including back taxes (assuming the sales price covers the County's investment).

On average, in the case of residential property, the process takes approximately seven years from when a lien is first placed on the property to when the County is able to provide a marketable title, which complies with the Mennonite decision. Therefore, although the real estate market is depressed and delinquencies are historically high, there is a lag of about seven years before an up-tick in the gain from sale of tax acquired property is realized in the budget.

The 2010 estimate of $500,000 for Gain Sale Tax Acquired Property is a third of the $1.5 million included in the 2010 Adopted Budget, while year-to-date (9/15/2010) revenues are negative. The 2011 Recommended Budget presents a more reasonable revenue projection at $250,000.

Other Payments in Lieu of Taxes (001-FIN-1081)

This revenue code pertains to reimbursement to the County for real estate properties which are off the tax rolls because they are Industrial Development Agency (IDA) properties or federal properties. Funding is provided through the towns by the federal government, IDA, and the New York Job Development Authority. The amount of the payments made in lieu of taxes is dependent upon the individual contracts between the towns and the authorities owning the tax exempt land. The first year of the contracts usually provides for the payment to be equal to 100% of the County portion of a parcel's property taxes. Succeeding years reduce the percentage paid over a five year period until there is no payment in lieu of taxes for that parcel.

PILOT payments have increased 56% from $583,211 in 2006 to $911,583 in 2009. The 2010 estimated budget of $975,000 is reasonable based on this trend and year-to-date revenue of $969,448. PILOTS are by contract. There may be no new PILOT payments this year and some existing PILOTS may phase out, while new agreements may be signed. This makes it difficult to project the 2011 budget; however, based on current trends, the recommended budget of $1 million seems reasonable.

Sale of Tax Lien (001-FIN-1082)

Under the Suffolk County Tax Act, the County of Suffolk purchases all of the tax liens that are acquired by the County. When the County authorized the sale of Tax Liens on "Brownfields" property in 2007, this procedure was changed. "Brownfields" properties are those that have suffered significant environmental damage. "Brownfields" property tax liens present a difficult choice for the County. If the County chooses to foreclose the tax lien and takes title, it assumes liability for the property. The cost of cleanup may be substantial and the liability for damage to surrounding parcels may be material. If the County does nothing, the County investment in the property grows with little or no opportunity to recover not only County taxes owed but also the taxes paid to other jurisdictions. In order to make an informed decision as to whether or not a "Brownfields" tax lien should be sold, the Legislature should be furnished with information such as appraised value and estimated cost of remediation prior to taking

action on approving tax lien sales. Allowing the owner to pay their back taxes has a short-term benefit, but if the owner was the one who polluted the property and is still in possession, then allowing that individual to remain in possession and to continue to pollute could have significant long-term consequences.

No revenue has been generated from this program since its inception in 2007. (The 2007 Adopted Budget included $3.5 million from the sale of "Brownfields" tax liens). Although no income has been generated, it is the opinion of the Division of Real Estate, that it has motivated several delinquent taxpayers to pay their back taxes in order to avoid having the property auctioned off.

Interest and Penalties-Real Property Taxes (001-FIN-1090)

This revenue pertains to interest and penalties charged on unpaid real property taxes classified as delinquent. The Suffolk County tax year covers the period from December 1st to November 30th of the following year. Taxes are payable to the town tax receivers from December 1st up to and including May 31st. The first half tax may be paid up to and including January 10th without penalty. The second half tax is due and payable on May 10th. After May 31st of each year, all taxes are due and payable to the County Treasurer. A five percent penalty is charged together with interest at the rate of one percent per month calculated from February 1st. Interest is calculated on the total tax and penalty until the specified date of the tax lien sale. After the tax lien sale, redemption is possible within three years for improved residential properties and one year for vacant or commercial properties. Interest during the redemption period is charged at the rate of six percent per six-month period up to a maximum of 36 months for residential property and up to 12 months for vacant or commercial property.

Penalties and most of the interest are booked on a full accrual basis. That is, in June, when the towns hand over their tax rolls to the County, we book the entire five percent in penalties as revenue. In mid-December, when the tax lien sale occurs, we book the entire 11% interest (the previous February through December). Any additional interest received during the year (six percent per six-month period) is booked on a cash basis at the time delinquent taxes are paid. In comparison, General Fund Real Property Taxes (001-FIN-1001) are all booked on a cash basis.

Both 2010 estimated and 2011 recommended revenue from interest and penalties are budgeted at $37.5 million. These dollar amounts are historically high levels and reflect the collapse of the real estate market. Based on 2009 revenues, totaling $36,142,886, the 2010 estimate appears to be reasonable. However, in order for the 2011 recommended amount to come in at the same level, it would require that the real estate market remain depressed. We expect the real estate market to continue to be weak in 2011, but we believe that the market has probably bottomed out and will therefore improve slightly over 2010. Consequently, the 2011 recommended budget is likely to be a bit overstated.

Off-Track Pari-Mutual Tax (001-MSC-1150)

The Off-Track Betting (OTB) Corporation of Suffolk County began operations in 1975. Its purpose was to curb illegal bookmaking, to provide gaming revenues to support education, to provide a source of revenue to local governments, and to help ensure the well-being of the horse racing industry. The County's share of the "Handle," the total dollar amount wagered, is derived in two ways:

- the County receives half of a five percent surcharge levied against all wagers if the race is running in the area, and the full surcharge for races run on out-of-state tracks;
- the County receives the residual of the betting handle after payouts for winning bets are made, obligations to racetracks and racing associations are satisfied, remittances to the State are deducted, and all OTB operating expenses are paid.

Overall, betting has decreased, especially on New York State tracks. The result is that OTB handles have decreased, as well as the County share. The following charts depict New York State wagering trends.

Wagering Trends from 1988-2008			
Year	**Amt. Wagered on NY Tracks**	**Amt. Wagered on Out of State Tracks**	**Total**
1988	$1,864,582,108	$86,255,340	$1,950,837,448
1993	$1,529,650,139	$110,192,392	$1,639,842,531
1998	$1,086,274,382	$786,030,549	$1,872,304,931
2003	$832,611,505	$1,189,840,653	$2,022,452,158
2008	$709,763,851	$1,137,402,833	$1,847,166,684
Source: New York State formed the Task Force on the Future of Off-Track Betting			

The decline in off track wagering has resulted in a 61% decline in OTB's contribution to the County from 1997 to 2009.

Year	Total Suffolk OTB Handles	County Share
1997	$159,290,619	$5,175,615
1998	$167,081,319	$5,441,241
1999	$176,267,452	$5,454,709
2000	$174,302,864	$5,022,550
2001	$186,820,326	$5,923,235
2002	$205,247,267	$6,221,551
2003	$211,476,632	$5,730,218
2004	$205,292,864	$3,476,472
2005	$199,046,909	$2,847,765
2006	$195,177,802	$3,124,612
2007	$188,158,721	$2,497,607
2008	$178,590,944	$2,299,051
2009	$153,502,185	$2,044,154

The following factors have contributed to OTB delivering less revenue to the County:

- Operating costs are increasing due, in part, to GASB 45, which requires governmental entities, including public benefit corporations such as the OTB, to document the estimated cost of post-employment benefits such as health insurance
- Pari-mutuel wagering on racing has decreased substantially due to competition from casino gaming and other forms of entertainment
- The growing popularity of Video Lottery Terminals (VLTs)
- increased competition from Nassau's newly established luxury Race Palace (LIE exit 48), which is just 15 miles west of Suffolk's Racing Forum (LIE exit 57)
- An 11% increase in the State regulatory fee on the net betting handle (effective July 11, 2005), which funds the operating costs of the New York State Racing and Wagering Board

- State legislated requirement that Suffolk OTB, like all other regional off-track betting corporations, pay higher fees and track commissions for simulcasting New York Racing Association (NYRA) races than what Suffolk OTB pays to non NYRA sponsored tracks
- A reduction in the "takeout" assigned to the County for New York Racing Association (NYRA) race tracks at Aqueduct, Belmont, and Saratoga
- The slowdown in the economy which has affected the amount of leisure dollars available.

The actual 2009 OTB revenue distribution to the County was $2,044,154. The 2010 estimated budget includes $1,775,000 in revenue, which is $325,000 less than adopted and roughly equal to what has been received as of September 15, 2010. The 2011 Recommended Budget includes $1.9 million. Both the 2010 estimate and 2011 Recommended Budget are reasonable, given current trends.

Interest Earnings (Revenue Codes 2401, 2403, 2404, 2405)

The General Fund earns interest based on the Treasurer's investments. Revenues are a function of interest rates as well as the amount of cash on hand. Interest revenue is comprised of the following categories:

Revenue Code 001- FIN- 2401: Interest Earnings:

This revenue account is the responsibility of the Department of Finance and Taxation, the Treasurer's Office. The revenue deposited into this account is derived from overnight and short-term investments of cash not required for operating and capital cash disbursements.

Revenue Code 001-AAC-2403: Department Interest Earnings:

Many departments maintain bank accounts that must be approved by the County Treasurer who has overall responsibility for the receipt, custody, and control over the County's cash assets. As an interim procedure, County departments establish bank accounts, often interest bearing, to deposit revenue before transferring funds to the Treasurer.

Revenue Code 001-FIN-2404: Interest Earnings: Other Governments:

This code represents interest earned by other governmental entities while holding the County's money. When money due the County is received by the County Treasurer from other governmental entities, the portion that represents interest earnings is credited to this revenue account.

Revenue Code 001-FIN-2405: Treasurer's Interest Savings:

Interest deposited in this revenue account is earned on the overnight "sweep" investment account linked to the vendor checking account. The vendor checking account is the main account from which all vendors are paid. Once payments are approved on the County's Integrated Financial Management System (IFMS), a report is generated for the bank to proof the actual vendor payments against this report. A sufficient amount of cash is transferred to the sweep account for payment, which coincides with the report. Interest earnings are accrued on these funds, which remain in the account until checks clear.

The following table summarizes the recommended budget for General Fund interest revenue:

REV CODE	Recommended Budget
General Fund Interest Earnings 2010 Estimated	
001-FIN-2401	$650,000
001-AAC-2403	$25,248
001-FIN-2404	$250,000
001-FIN-2405	$200,000
General Fund Interest Earnings 2011 Recommended	
001-FIN-2401	$798,000
001-AAC-2403	$25,299
001-FIN-2404	$300,000
001-FIN-2405	$225,000
Combined	
2010	$1,125,248
2011	$1,348,299

The recession has had a dramatic effect on General Fund interest revenues. The weak economy has resulted in significantly less cash to invest and lower returns on investment. General Fund interest earnings, which totaled $10.5 million in 2007, fell to $6.3 million in 2008, and $2.2 million in 2009. The 2010 estimated budget includes only $1,125,248, which is conservative due to the fact that interest revenues were $1,096,754 on September 15, 2010. The recommended budget includes $1,348,299 in interest revenue in 2011, which assumes that interest rates will remain flat or that cash on hand will be even less than in 2010.

The following methodology was used by the Budget Review Office to analyze General Fund interest earnings (revenue codes 2401, 2403, 2404, 2405):

- Balances in interest bearing accounts, an important determination of earnings, are at historic lows. It is reasonable to assume that cash in 2011 will continue at the same level as in 2010.
- Forecasts for short-term interest rates (three month Treasury Bill), which were obtained from the Research Seminar in Quantitative Economics (RSQE), anticipate modest growth from an average of 0.1% in 2010 to 0.2% in 2011.
- Low cash balances and low interest rates will result in interest revenues that are approximately one fifth of what they were in 2008; however, based on year to date numbers, the 2010 estimated budget for General Fund interest revenues may be slightly understated, but not by much.
- We project that interest rates will increase modestly in 2010, but that cash will remain relatively flat. The 2011 Recommended Budget for General Fund interest revenue appears to be slightly understated, but quite reasonable.

State and Federal Aid

The amount of aid received by the County from the State varies in accordance with numerous factors. Each aided program has its own rules as to how aid, if any, is apportioned. Therefore, it is always difficult to gauge the future amounts of state and federal aid as a whole.

The Department of Health Services (HSV) and the Department of Social Services (DSS) are the biggest recipients of state aid. The amount received by all other departments combined is less state aid than either HSV or DSS. Table 1 depicts the allocations of state aid received for the County's General Fund from 2006 through the 2011 Recommended Budget. For the purposes of comparison, state and federal aid from the Social Services Medicaid Compliance Fund is included since before 2008 these funds were included in the General Fund (360-DSS-3610 and 360-DSS-4610).

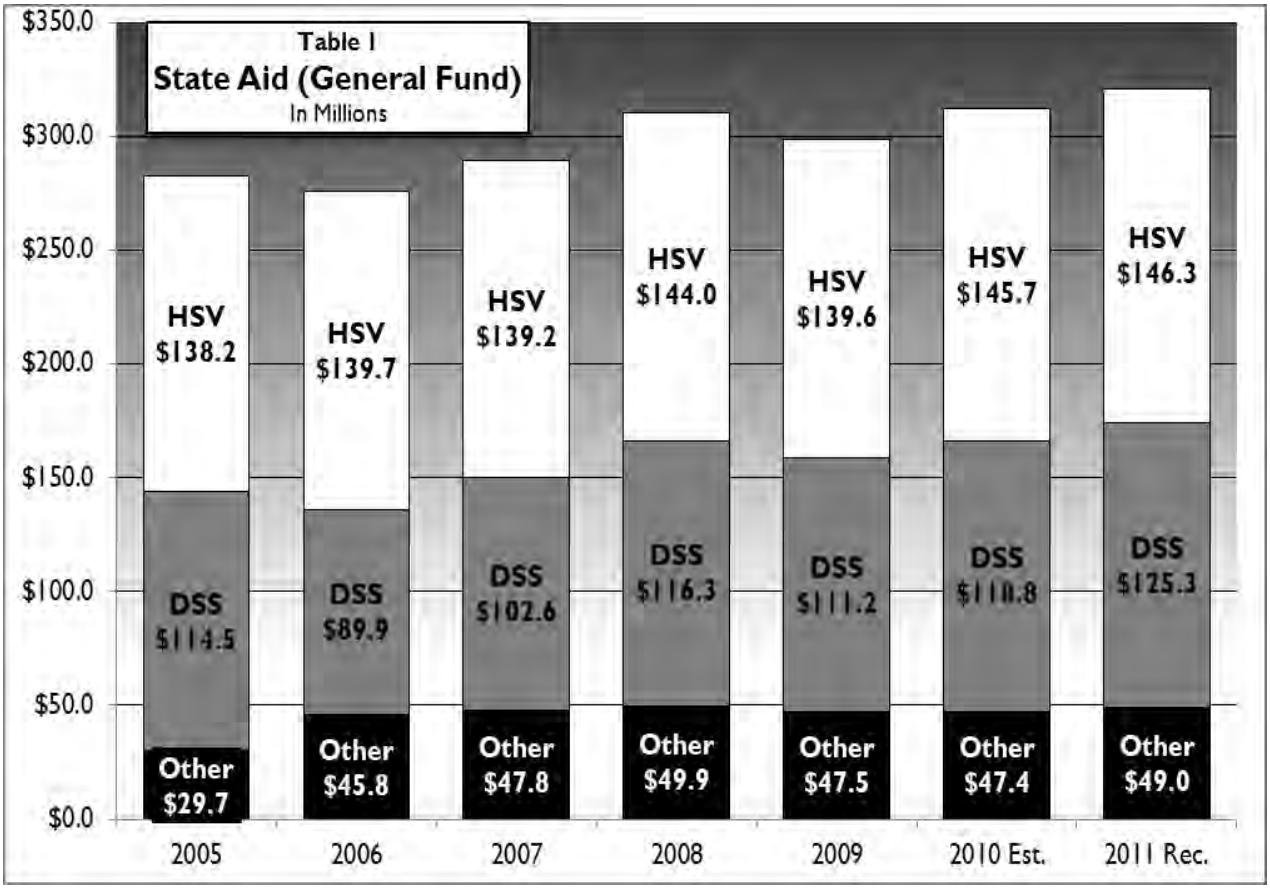
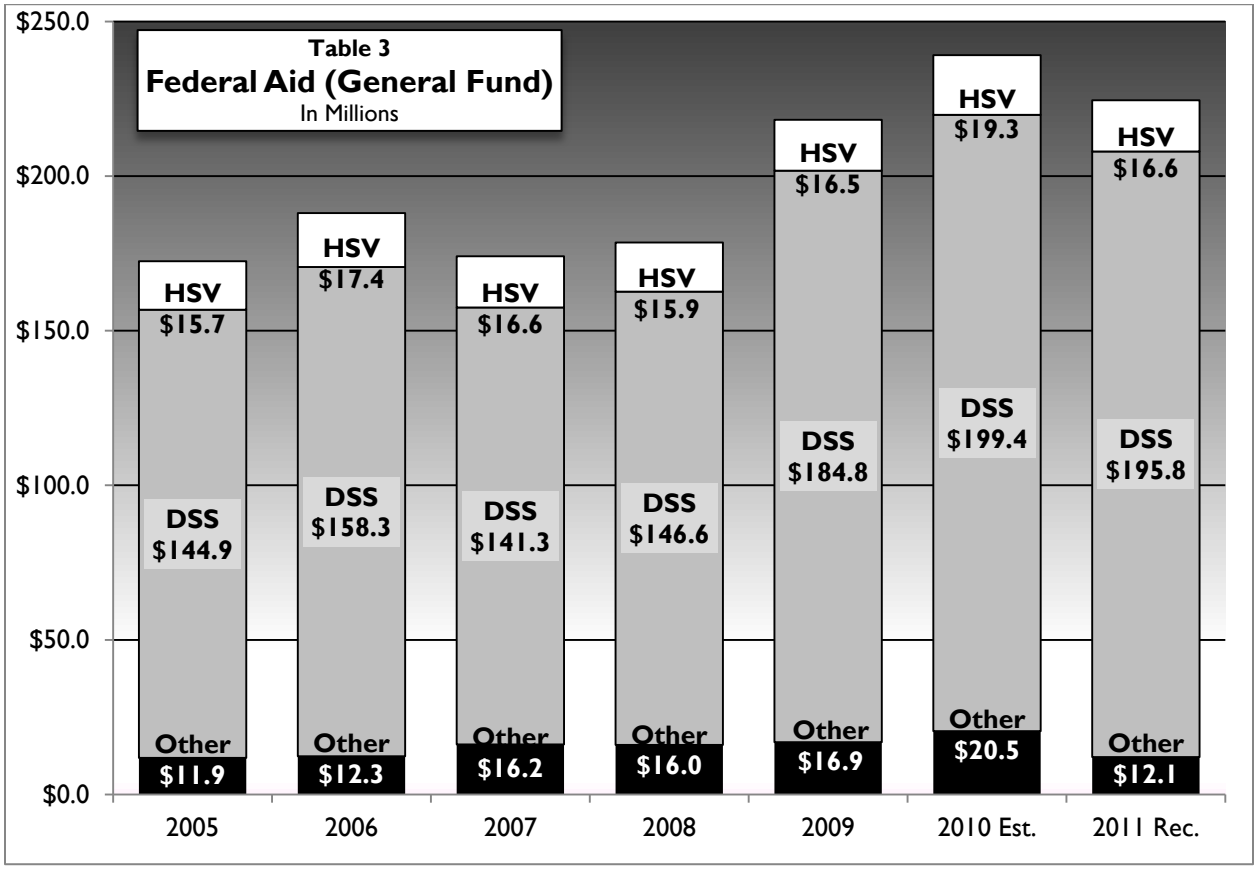


Table 2 shows that in the aggregate, state aid represented 16.7% of actual General Fund Revenue in 2009. The recommended budget estimates that state aid will represent an approximately equal percentage of General Fund revenue in 2010 with both state aid and total General Fund revenue each increasing about 4.5%. The increase in overall revenue is largely due to an expected increase in sales tax revenue. The 2011 Recommended Budget expects state aid to increase 2.8% over the 2010 estimated budget, but represent a slightly smaller percentage of the total General Fund revenues, which are projected to increase by six percent. The increase in overall revenues is driven by an additional $14 million in sales tax and $33 million in red light camera revenue.

Table 2 Comparison of State Aid to Total General Fund Revenue				
Year	**Total Fund 001 Revenue**	**State Aid Fund 001**	**State Aid: Change from previous year**	**Percent of Total Revenue Attributed to State Aid**
2005	$1,781,363,463	$282,363,876	NA	15.9%
2006	$1,785,778,603	$275,509,163	-2.4%	15.%
2007	$1,803,910,580	$289,561,313	5.1%	16.1%
2008	$1,851,353,676	$310,278,844	7.2%	16.8%
2009	$1,781,787,915	$298,325,339	-3.9%	16.7%
2010 Est.	$1,859,890,970	$311,935,392	4.6%	16.8%
2011 Rec.	$1,970,693,687	$320,673,073	2.8%	16.3%

Table 3 depicts the allocations of federal aid received by the County's General Fund from 2006 through the 2011 Recommended Budget. The Department of Social Services receives the greatest amount of federal aid by far. The Department of Health Services receives the second largest amount; usually slightly more or less than all remaining departments combined.



In Table 4 we observe that federal aid represented 12.3% of 2009 General Fund revenues. Federal aid is estimated to increase as a percentage of the General Fund in 2010 to 12.9%. Federal Aid represented a historically larger percentage of both 2009 and 2009 overall General Fund revenues due largely to the

American Recovery and Reinvestment Act (ARRA), which provided an increase in Federal Medical Assistance Percentages (FMAP) to municipalities.

Overall, the 2011 Recommended Budget estimates that federal aid will decrease as a percentage of total General Fund revenues, in part because FMAP is expected to decline by $10 million. The change in recommended federal aid is shown in Table 4.

Table 4
Comparison of Federal Aid to Total General Fund Revenue

Year	Total Fund 001 Revenue	Federal Aid Fund 001	Federal Aid: Change from previous year	Percent of Total Revenue Attributed to Federal Aid
2005	$1,781,363,463	$172,467,091	NA	9.7%
2006	$1,785,778,603	$188,048,409	9.0%	10.5%
2007	$1,803,910,580	$174,092,792	-7.4%	9.7%
2008	$1,851,353,676	$178,539,226	2.6%	9.6%
2009	$1,781,787,915	$218,220,665	22.2%	12.3%
2010 Est.	$1,859,890,970	$239,139,623	9.6%	12.9%
2011 Rec.	$1,970,693,687	$224,523,203	-6.1%	11.4%

It is important to view revenues in context with associated program expenditures in order to gauge the impact of changes in aid to County programs and finances. The largest recipient of state and federal aid is the Department of Social Services. Table 5 shows state and federal aid for DSS as well as related program expenditures. (It does not show expenditures that are not tied to state or federal aid).

Table 5
Department of Social Services (DSS) State and Federal Aid and Related Expenditures

Rev Code/ Approp	Description	2009 Act	2010 Est	2011 Rec
Revenue				
3609	State Aid: Dependent Children	$12,173,777	$14,578,280	$15,724,631
3610	State Aid: DSS Administration	$43,726,555	$44,932,750	$45,988,431
3640	State Aid: Home Relief	$17,959,401	$23,595,232	$26,117,103
3662	State Aid: Foster Care Block Grant	$18,051,382	$16,362,940	$16,362,940
4609	Federal Aid: Dependent Children	$28,776,194	$34,432,813	$38,511,833
4610	Federal Aid: DSS Administration	$47,254,027	$49,454,929	$52,995,185
4611	Federal Aid: Food Stamp Program	$12,255,507	$11,247,261	$11,416,279
4619	Federal aid: Child Care (Adc - Fc)	$18,542,437	$18,523,217	$19,136,249
4620	Federal Aid: Child Care Block Grant	$30,725,517	$34,572,238	$32,507,079
Other	Other DSS State and Federal Aid	$66,534,408	$70,443,877	$62,398,535
Total DSS State and Federal Aid		**$295,999,205**	**$318,143,537**	**$321,158,265**
Related Expenditures				
6008	DSS: Housing Services	$10,101,241	$11,243,171	$6,470,864

Table 5 Department of Social Services (DSS) State and Federal Aid and Related Expenditures				
6010	Dss: Community Svcs Admin	$29,153,401	$31,482,585	$32,960,529
6012	Handicapped Child Maint Program	$18,605,114	$19,500,000	$20,200,000
6015	Dss: Public Assist Admin	$17,774,204	$18,221,873	$17,377,837
6109	Family Assistance	$51,501,378	$57,400,000	$61,700,000
6118	Institutional Foster Care	$15,961,307	$14,800,000	$15,000,000
6120	Dss: Adoption Subsidy	$17,236,685	$17,230,000	$17,600,000
6121	Institutional Foster Care/Prob	$12,899,592	$14,000,000	$14,400,000
6140	Safety Net	$41,351,413	$49,000,000	$53,250,000
6204	MEDICAID COMPLIANCE	$22,265,761	$26,884,533	$30,316,152
Other	Other Aided DSS Programs	$31,606,570	$36,512,503	$33,387,937
Total Expenditures in DSS Programs Receiving State and/or Federal Aid		**$268,456,666**	**$296,274,665**	**$302,663,319**
Change in Revenue				
			$22,144,332	$3,014,728
			7.48%	0.95%
Change in Expenditures				
			$27,817,999	$6,388,654
			10.36%	2.16%

- While on a year to year basis, revenues are estimated to continue to be higher than related program expenses, growth in revenues is expected to be outpaced by growth in related expenditures by $9 million or 32.9% from 2009 to 2011.
- DSS revenue from state and federal aid is estimated at an increase of $22.1 million or 7.5% from 2009 to 2010 while related program expenditures are expected to increase $27.8 million or 10.4%, for a net loss to the County of $5.7 million.
- DSS revenue from state and federal aid is estimated at an increase of $3 million or one percent from 2010 to 2011 while related program expenditures are expected to increase $6.4 million or 2.2%, for a net loss of $3.4 million.

Growth in aided expenditures is outpacing growth in supporting revenues. This finding is attributable to declining FMAP provided by the federal fiscal stimulus package. FMAP's impact on the budget is significant. Without these funds, the gap in growth between revenues and related expenses would be larger. FMAP relief is a combination of enhanced aid and a decrease in local assistance payments. From information provided, it is unclear which reductions in expenditures are FMAP related in 2009 and 2010; however, FMAP supplied revenue of $17.1 million to the County in 2009 and it is estimated to provide $19.3 million in 2010. The federal government passed legislation this year to extend enhanced FMAP for the first six months of 2011, which is estimated by the Executive to provide $20.6 million in relief; $9.2 million in revenue and $11.4 million ($13.4 million less $2 million Nursing Home IGT payment) in reduced payments. In the absence of another fiscal stimulus package, FMAP relief will not continue past 2011. Table 6 shows the amount of FMAP revenue from 2009 through the 2011 Recommended Budget and the amount of change from year to year.

Table 6 FMAP Stimulus Revenue			
Rev Code (001-4489)	**2009 Act**	**2010 Est**	**2011 Rec**
Amount	$17,080,377	$19,321,560	$9,242,702
Change from Previous Yr	$17,080,377	$2,241,183	-$10,078,858
Change from Previous Yr	100%	11.60%	-109.05%

The Department of Health Services also receives a substantial amount of state and federal aid. Table 7 links major aid sources to their related expenditure programs (it does not show expenditures that are not tied to state or federal aid).

Table 7 Department of Health Services (HSV) State and Federal Aid and Related Expenditures				
Revenue				
Rev Code/ Approp	**Description**	**2009 Act**	**2010 Est**	**2011 Rec**
3277	Ps/Ei State Aid	$86,986,575	$88,105,176	$91,026,248
3401	Public Health	$27,137,406	$27,296,346	$26,120,795
3486	Narcotics Addiction Control	$3,479,957	$3,915,442	$3,885,442
3487	Methadone Maintenance	$1,595,155	$2,468,436	$2,468,436
3491	Alcoholism	$1,946,519	$2,282,834	$2,282,834
3493	Community Support Svc Program	$15,888,237	$18,688,439	$18,215,166
4401	Public Health	$3,910,035	$5,700,000	$4,399,165
4482	W.I.C. Nutrition	$2,579,236	$3,143,628	$3,195,374
4490	Mental Health	$2,631,251	$2,068,981	$2,068,981
4491	Alcoholism	$3,892,495	$4,331,394	$4,331,394
Other	Other HSV State and Federal Aid	$6,080,189	$7,052,813	$4,914,200
Total HSV State and Federal Aid		**$156,127,054**	**$165,053,489**	**$162,908,035**
Related Expenditures				
2960	Education Handicapped Children	$163,127,505	$167,872,746	$168,070,095
4100	Hs: Patient Care Svcs Adm	$43,550,969	$42,636,518	$41,365,874
4101	Patient Care Programs	$12,252,470	$12,751,745	$14,218,398
4310	Div Of Comm Mental Hygiene	$14,288,537	$14,871,020	$14,603,506
4320	Hs: Mental Health Pgms	$7,763,592	$8,352,257	$7,845,127
4330	Hs Community Support Svc	$18,388,370	$20,401,239	$20,012,893
4400	Hs: Environmental Health	$8,009,864	$8,816,250	$7,474,658
4720	Forensic Sciences	$8,995,678	$9,190,827	$9,104,461
Other	Other Aided HSV Programs	$42,842,470	$46,513,292	$44,833,366
Total Expenditures in HSV Programs Receiving State and/or Federal Aid		**$319,219,454**	**$331,405,894**	**$327,528,378**
Change in Revenue			$8,926,435	-$2,145,454
			5.72%	-1.30%

Table 7 Department of Health Services (HSV) State and Federal Aid and Related Expenditures		
Change in Expenditures		
	$12,186,440	-$3,877,516
	3.82%	-1.17%

- Growth in revenues is expected to be outpaced by growth in related expenditures by $1.5 million or one percent from 2009 to 2011.
- State and federal aid for HSV is estimated to increase by $8.9 million or 5.7% from 2009 to 2010 while related expenditures are estimated to increase by $12.2 million or 3.8%; a net loss to the County of $3.3 million.
- State and federal aid for HSV is estimated to decrease by $2.1 million or 1.3% from 2010 to 2011 while related expenditures are projected to decrease $3.9 million or 1.2%; a net gain of $1.8 million.
- The decrease in revenue from 2010 to 2011 may be due to the fact that grant funds are typically added during the year, and are not reflected in the recommended budget.

State and federal aid, for all departments, is estimated to be approximately 28% of total General Fund Revenues in 2011. As seen in Table 8, this is consistent with actual data over the past few years.

Table 8
Comparison of Combined State and Federal aid

Year	Combined State & Federal Aid	Percent of Total Revenue Attributed to State & Federal Aid
2005	$454,828,962	26.7%
2006	$463,555,567	26.8%
2007	$463,652,098	26.8%
2008	$488,812,453	28.1%
2009	$516,543,995	29.0%
2010 Est.	$551,075,015	29.6%
2011 Rec.	$545,196,276	27.7%

Federal aid for all departments is estimated to be $14.6 million less in 2011 than in 2010, which is in large part due to the expected decline in FMAP relief. However 2011 federal aid estimates are $6.3 million higher than 2009 actual receipts. State aid is expected to increase $8.7 million over the 2010 estimated budget and $22.4 million over the 2009 amount. As was cautioned in last year's review, there is the potential that state aid could be reduced by undetermined amounts in the upcoming year due to continued fiscal problems in Albany. Should this happen, the recommended state aid amounts could be overstated and the County may have to restrict expenditures accordingly or provide a safety net.

State and federal aid represent over ¼ of all General Fund revenues. In recent years the percentage has gone up since other revenue sources such as sales and property tax collections have declined. The County should examine ways to strengthen local revenue sources in order to lessen its reliance on other governments and avoid catastrophic shortfalls. The loss of Federal Medical Assistance Percentage (FMAP) aid may lead to a shortfall in 2012. Without securing additional recurring local sources of revenue, it is difficult to imagine how the County will be able to offset this loss of federal aid.

Personnel Costs and Issues Overview

Personnel Service Costs (exclusive of the College and Vanderbilt Museum)

The 2011 Recommended Budget includes $1.49 billion in all funds for personnel costs, salaries, and benefits; representing 53.9% of the $2.76 billion recommended budget. The recommended budget projects personnel costs to increase $30.7 million or 2.1% over the 2010 estimated budget and $101.2 million or 7.3% over 2009 actual expenditures. The net increase over the 2010 estimate is comprised of a $19.8 million reduction in salaries and other employee compensation costs and a $50.5 increase in benefit costs. Personnel costs are responsible for 29% of the 2011 recommended $105 million increase from the 2010 estimated budget.

The decrease in salaries and other compensations is mostly attributable to the 2010 Early Retirement Incentive Program (ERIP), which encouraged the retirement of 312 employees, representing $23.1 million in salaries. A 20% backfill of vacated ERIP positions, as well as escalating healthcare costs and federal legislation extending the eligible coverage age of enrollees' children to 26, are contributing to the projected $50.5 million increases for benefits in 2011.

Authorized Positions

The 2011 Recommended Budget includes a net reduction of 249 authorized positions from 11,824 to 11,575. This reduction includes the abolishment of 541 positions and the creation of 292 new positions.

- The recommended budget creates 96 Correction Officers.
- The budget creates 78 Social Services Examiners.
- The recommended budget abolishes 118 and downgrades 27 ERIP titles in accordance with Resolution No. 689-2010, which requires an 80% savings.
- The recommended budget abolishes 423 positions in Health Services, including all 322 positions in the John J. Foley Skilled Nursing Facility, 251 of which are filled.

Over one third of newly created positions are 100% aided; 92 positions in the Medicaid Compliance Fund in Social Services and 10 new positions in the Workforce Investment Fund in Labor. The following table shows the fund distribution of newly created positions.

Fund	Fund Name	New Positions
001	General Fund	187
016	Interdepartment Operation and Service	2
320	Workforce Investment	10
360	Medicaid Compliance	92
477	Water Quality Protection	1
	Total	292

Prior to abolishing filled positions, all vacancies in the same title in that department must be abolished in accordance with the administrative code. Hence, additional vacancies are abolished in Health Services.

The following table lists the titles and departments of the 292 new positions.

Department	# of New Positions	Title	Gr
Civil Service	1	Deputy County Personnel Officer	39
District Attorney	1	Office Systems Technician	17
Executive	1	Deputy Director of Labor Relations	30
Health	1	Family Planning Aide	8
Health	6	Clerk Typist	9
Health	1	Clerk Typist (Span Speak)	9
Health	4	Senior Clerk	11
Health	1	Morgue Ambulance Driver	14
Health	1	Jail Medical Attendant	15
Health	6	Public Health Sanitarian Trainee	16
Health	1	Chemist I (Public Health)	19
Health	1	Drug Counselor	19
Health	2	Program Examiner	20
Health	1	SR Psychiatric Social Worker	25
Health	2	Clinic Administrator	27
Information Technology Services	2	Communications Mechanic	16
Labor	4	Clerk Typist	9
Labor	1	Account Clerk	11
Labor	3	Neighborhood Aide	13
Labor	5	Labor Technician	17
Labor	1	Office Systems Technician	17
Labor	1	Senior Neighborhood Aide	17
Law	6	Account Clerk Typist	11
Law	1	Senior Account Clerk Typist	14
Law	1	Contracts Examiner	20
Law	1	Assistant County Attorney	24
Probation	1	Clerk Typist	9
Probation	1	Principal Account Clerk	17
Probation	2	Probation Officer	21
Probation	1	Supervising Probation Officer	26
Public Works	1	Clerk Typist	9
Public Works	1	Traffic Engineer I	23
Public Works	1	Sr Environmental Planner	24
Sheriff	1	Detention Attendant	10
Sheriff	1	Material Control Clerk IV	15
Sheriff	1	Grants Coordinator	24
Sheriff	1	Senior Purchasing Agent	24
Sheriff	63	Correction Officer I	C1
Sheriff	28	Correction Officer II	C2
Sheriff	2	Correction Officer III	C3
Sheriff	3	Correction Officer IV	C4
Sheriff	2	Deputy Sheriff II	D2
Sheriff	1	Deputy Sheriff III	D3
Sheriff	1	Deputy Warden	DW
Social Services	7	Clerk Typist	9
Social Services	1	Clerk Typist I	9
Social Services	2	Account Clerk	11
Social Services	3	Account Clerk Typist	11
Social Services	5	Senior Clerk Typist	12
Social Services	8	Licensed Practical Nurse	14
Social Services	1	Principal Clerk	14

Department	# of New Positions	Title	Gr
Social Services	1	Senior Account Clerk Typist	14
Social Services	58	Social Services Exam I	16
Social Services	1	Assets Analyst Trainee	17
Social Services	2	Caseworker Trainee	17
Social Services	3	Caseworker Trainee (Sp Spk)	17
Social Services	5	Registered Nurse	19
Social Services	11	Social Services Exam II	19
Social Services	1	Sr Caseworker	22
Social Services	3	Medical Svcs Specialist	23
Social Services	7	Social Services Exam III	23
Social Services	1	Sr Contracts Examiner	24
Social Services	1	Youth Services Supervisor	25
Social Services	1	Asst Bureau Director of Soc Ser	26
Social Services	2	Social Services Exam IV	27
Total	**292**		

The following table lists the 541 positions abolished in the 2011 Recommended Budget.

Department: Division	Abolished	Job Title	Gr
Audit & Control	2	CHIEF AUDITOR	31
Audit & Control	1	EXEC DIR OF ACCOUNTING SERVIC	36
Audit & Control	1	EXEC DIR OF AUDITING SERVICES	36
Audit & Control	1	FINANCIAL SYSTEMS COORDINATOR	28
Audit & Control	2	HEAD CLERK	18
Audit & Control	2	INVESTIGATIVE AUDITOR	29
Audit & Control	1	SENIOR ACCOUNT CLERK	14
Civil Service	1	ADMINISTRATOR III	28
Civil Service	1	DIRECTOR OF EXAMINATIONS	31
Civil Service	2	PRIN PERSONNEL ANALYST	28
Civil Service	1	SENIOR CLERK TYPIST	12
County Clerk	1	SR MICROGRAPHICS TECH	16
District Attorney	1	INVESTIGATIVE AUDITOR	29
District Attorney	1	SENIOR CLERK TYPIST	12
Environment and Energy	1	CLERK OF THE WORKS	23
Environment and Energy	1	LAND MANAGEMENT SPCLST V	27
Executive: Budget and Management	1	HEAD CLERK	18
Finance & Taxation	2	HEAD CLERK	18
Finance & Taxation	1	PRINCIPAL CLERK	14
Fire, Rescue & Emergency Svc	1	CHIEF OF FIRE RESCUE SERVICES	30
Fire, Rescue & Emergency Svc	1	FIRE MARSHAL II	20

Department: Division	Abolished	Job Title	Gr
Fire, Rescue & Emergency Svc	3	RESOURCE MGT OFCR-EMG PPD	16
Health: Bioterrorism Ph Prep Response	1	SENIOR CLERK TYPIST	12
Health: Brentwood Health Center	3	REGISTERED NURSE	19
Health: County Nursing Home	2	ACCOUNT CLERK	11
Health: County Nursing Home	2	ACCOUNT CLERK/TYPIST	11
Health: County Nursing Home	1	ADULT DAY HEALTH CARE PROG DI	24
Health: County Nursing Home	3	ASSISTANT COOK	09
Health: County Nursing Home	1	ASSISTANT HOUSEKEEPER	14
Health: County Nursing Home	2	ASST FOOD SERVICE SUPVR	16
Health: County Nursing Home	1	ASST NURSING CARE DIR	22
Health: County Nursing Home	3	CLERK TYPIST	09
Health: County Nursing Home	2	CLINICAL NURSE PRACTITIONER	27
Health: County Nursing Home	3	COOK	12
Health: County Nursing Home	17	CUSTODIAL WORKER II	11
Health: County Nursing Home	1	CUSTODIAL WORKER III	16
Health: County Nursing Home	1	DENTAL HYGIENIST	18
Health: County Nursing Home	1	DIETETIC SERVICE SPVR	21
Health: County Nursing Home	1	DIETETIC TECHNICIAN	13
Health: County Nursing Home	2	DIETICIAN	19
Health: County Nursing Home	1	DIRECTOR - NURSING HOME	38
Health: County Nursing Home	1	FINANCIAL DIRECTOR (NURSG HOM	28
Health: County Nursing Home	25	FOOD SERVICE WORKER	07
Health: County Nursing Home	2	FOOD SERVICE WORKER II	09
Health: County Nursing Home	1	HEALTH PROGRAM ANALYST I	20
Health: County Nursing Home	1	HEALTH PROGRAM ANALYST II	25
Health: County Nursing Home	1	HOUSEKEEPER	18
Health: County Nursing Home	2	LAUNDRY WORKER	06
Health: County Nursing Home	41	LICENSED PRACTICAL NURSE	14
Health: County Nursing Home	1	MAINTENANCE MECHANIC I	09
Health: County Nursing Home	4	MAINTENANCE MECHANIC II	12
Health: County Nursing Home	2	MAINTENANCE MECHANIC III	15
Health: County Nursing Home	1	MAINTENANCE MECHANIC IV	18
Health: County Nursing Home	1	MATERIEL CONTROL CLERK II	09
Health: County Nursing Home	1	MATERIEL CONTROL CLK III	12
Health: County Nursing Home	4	MED SOCIAL WORKER ASST	18

Department: Division	Abolished	Job Title	Gr
Health: County Nursing Home	1	MEDICAL PROGRAM ADMIN	38
Health: County Nursing Home	6	MEDICAL RECORDS CLERK	11
Health: County Nursing Home	2	MEDICAL SOCIAL WORKER	21
Health: County Nursing Home	1	MEDICAL SOCIAL WORKER II	23
Health: County Nursing Home	1	NEEDLE TRADES SPECIALIST	10
Health: County Nursing Home	1	NEIGHBORHOOD AIDE	13
Health: County Nursing Home	114	NURSES' AIDE	09
Health: County Nursing Home	1	NURSING CARE DIRECTOR	27
Health: County Nursing Home	1	OCCUPATIONAL THERAPIST	21
Health: County Nursing Home	2	OCCUPATIONAL THERAPIST ASST	17
Health: County Nursing Home	3	OCCUPATIONAL THERAPY AIDE	10
Health: County Nursing Home	1	OFFICE SYSTEMS ANALYST I	19
Health: County Nursing Home	2	PHYSICAL THERAPIST	21
Health: County Nursing Home	3	PHYSICAL THERAPIST ASST	17
Health: County Nursing Home	2	PHYSICAL THERAPY AIDE	10
Health: County Nursing Home	1	PHYSICIAN II	37
Health: County Nursing Home	1	PHYSICIAN III	38
Health: County Nursing Home	1	PRIN FINANCIAL ANALYST	28
Health: County Nursing Home	1	PRINCIPAL CLERK	14
Health: County Nursing Home	1	RECREATION INSTRUCTOR	17
Health: County Nursing Home	12	REG NURSE SUPVR-NRSNG HME	22
Health: County Nursing Home	15	REGISTERED NURSE	19
Health: County Nursing Home	2	SENIOR ACCOUNT CLERK	14
Health: County Nursing Home	1	SENIOR ACCOUNT CLERK TYPIST	14
Health: County Nursing Home	4	SENIOR CLERK TYPIST	12
Health: County Nursing Home	1	SENIOR COOK	14
Health: County Nursing Home	1	THERAPEUTIC ACTIVITIES SP	21
Health: County Nursing Home	7	THERAPEUTIC ACTIVITIES WORKER	10
Health: County Nursing Home	1	WAREHOUSE WORKER II	10
Health: Court Ordered Evaluation	1	CLINICAL NURSE PRACTITIONER	27
Health: Court Substance Abuse	1	CLINIC COORD(DRUG ABUSE)	25
Health: Div Of Comm Mental Hygiene	1	MEDIA DEVELOPMENT COORDINATOR	26
Health: Div Of Comm Mental Hygiene	1	PRINCIPAL CLERK	14
Health: Div Of Comm Mental Hygiene	1	SR DRUG ABUSE EDUCATOR	22
Health: Environmental Health	1	ACCOUNT CLERK/TYPIST	11

Department: Division	Abolished	Job Title	Gr
Health: Environmental Health	1	ASSC PBL HLTH SNTRN (H O)	30
Health: Environmental Health	1	ASSOC PUB HLTH SANITARIAN	28
Health: Environmental Health	1	CHIEF PUBLIC HEALTH SANITARIA	34
Health: Environmental Health	2	PRIN PUBL HLTH SANITARIAN	32
Health: Environmental Health	1	PRINCIPAL CLERK	14
Health: Environmental Health	1	PRINCIPAL STENOGRAPHER	15
Health: Environmental Health	2	PUBLIC HEALTH SANITARIAN	21
Health: Environmental Health	6	SR PUBLIC HLTH SANITARIAN	24
Health: Environmental Protection	2	PRINCIPAL CLERK	14
Health: Environmental Protection	2	PUBLIC HEALTH SANITARIAN	21
Health: Forensic Sciences	1	HEAD CLERK	18
Health: Forensic Sciences	1	PRINCIPAL CLERK	14
Health: Forensic Sciences	1	SR MORGUE AMBULANCE DRVER	18
Health: General Admin	1	ACCOUNTANT	20
Health: General Admin	1	ADMINISTRATOR I	21
Health: General Admin	1	BIOSTATISTICIAN	26
Health: General Admin	1	DIR OF INFORMATION MNGMNT	33
Health: General Admin	1	HEALTH PROGRAM ANALYST III	24
Health: General Admin	1	MAINTENANCE MECHANIC II	12
Health: General Admin	1	PUBLIC HEALTH NURSE IV	30
Health: General Admin	2	SENIOR ACCOUNT CLERK	14
Health: General Admin	1	SENIOR ACCOUNT CLERK TYPIST	14
Health: Jail Mh, Alc, & Da Program	1	CLINICAL NURSE PRACTITIONER	27
Health: Jail Mh, Alc, & Da Program	1	DRUG COUNSELOR	19
Health: Medical Program	1	CLINICAL NURSE PRACTITIONER	27
Health: Medical Program	1	REGISTERED NURSE	19
Health: Mental Health Pgms	4	CLINICAL NURSE PRACTITIONER	27
Health: Mental Health Pgms	2	PSYCHIATRIC SOCIAL WORKER	21
Health: Mental Health Pgms	1	PSYCHIATRIST II	37
Health: Methadone Clinics	1	CLINIC COORD(DRUG ABUSE)	25
Health: Methadone Clinics	1	CLINIC MNGR (DRUG ABUSE)	24
Health: Methadone Clinics	1	CLINICAL NURSE PRACTITIONER	27
Health: Methadone Clinics	1	MEDICAL PROGRAM ADMIN	38
Health: Methadone Clinics	1	REGISTERED NURSE	19
Health: Office of Minority Health	1	HEALTH PROGRAM ANALYST I	20

Department: Division	Abolished	Job Title	Gr
Health: Patient Care Programs	5	CLINICAL NURSE PRACTITIONER	27
Health: Patient Care Programs	1	COMMUNITY SERVICE AIDE	05
Health: Patient Care Programs	1	MEDICAL SOCIAL WORKER II	23
Health: Patient Care Programs	2	REGISTERED NURSE	19
Health: Patient Care Svcs Adm	1	OFFICE SYSTEMS ANALYST I	19
Health: Public & Environ Health Lab	2	CHEMIST III	26
Health: Public & Environ Health Lab	1	CHIEF-PUB & ENV HLTH LAB	33
Health: Public & Environ Health Lab	1	FRNSC SCTST III (AIR POLUTN)	26
Health: Public Health Nursing	1	OFFICE SYSTEMS ANALYST I	19
Health: Public Health Nursing	1	PUBLIC HEALTH NURSING DIR	32
Health: Public Health Nursing	1	SENIOR CLERK TYPIST	12
Health: Riverhead Health Center	1	CLINICAL NURSE PRACTITIONER	27
Health: Riverhead Health Center	1	MEDICAL PROGRAM ADMIN	38
Health: Riverhead Health Center	1	MEDICAL RECORDS CLERK	11
Health: Riverhead Health Center	2	PUBLIC HEALTH NURSE I	19
Health: Riverhead Health Center	2	REGISTERED NURSE	19
Health: Services To Disabled Children	1	ACCOUNT CLERK TYPIST	12
Health: Services To Disabled Children	1	HEAD CLERK	18
Health: Services To Disabled Children	1	HEALTH PROGRAM ANALYST III	24
Health: Services To Disabled Children	1	SENIOR CLERK TYPIST	12
Health: Services To Disabled Children	1	SENIOR STENOGRAPHER	12
Health: Services To Disabled Children	2	SPECIAL EDUCATION COORD	23
Health: Tobacco Education & Control	2	HEALTH PROGRAM ANALYST II	25
Health: Tobacco Education & Control	1	PRINCIPAL CLERK	14
Health: Tri-Community Hlth Ctr	1	CLINICAL NURSE PRACTITIONER	27
Health: Tri-Community Hlth Ctr	1	MEDICAL ASSISTANT	09
Health: Tri-Community Hlth Ctr	1	MEDICAL RECORDS CLERK	11
Health: Tri-Community Hlth Ctr	4	REGISTERED NURSE	19
Health: Tri-Community Hlth Ctr	1	SENIOR ACCOUNT CLERK	14
Information Technology Services	1	ACCOUNT CLERK/TYPIST	11
Information Technology Services	1	COMMUNICATIONS ANALYST II	24
Information Technology Services	1	HEAD CLERK	18
Information Technology Services	1	SWITCHBOARD OPERATOR	09
Labor	1	HEAD CLERK	18
Labor	2	LABOR SPECIALIST II	21

Department: Division	Abolished	Job Title	Gr
Labor	4	LABOR SPECIALIST II	21
Labor	1	LABOR SPECIALIST III	23
Labor	2	LABOR SPECIALIST III	23
Labor	1	LABOR SPECIALIST V	27
Labor	1	OFFICE SYSTEMS ANALYST II	21
Labor	1	PRINCIPAL CLERK	14
Labor	1	PRINCIPAL STENOGRAPHER	15
Labor	1	SECRETARIAL ASSISTANT	17
Labor	1	WORD PROCESSING SUPVR	15
Parks	1	PARK SUPERVISOR II	19
Parks	1	RADIO OPERATOR	12
Police	1	RESEARCH ANALYST	20
Police	1	RESEARCH TECHNICIAN	17
Probation	1	ADMINISTRATOR I	21
Probation	1	CLERK TYPIST	09
Probation	1	DIR OF PROGRAM EVALUATION	28
Probation	1	PRINCIPAL CLERK	14
Probation	2	SENIOR CLERK TYPIST	12
Probation	1	SENIOR STENOGRAPHER	12
Public Administrator	1	ADMINISTRATOR III	28
Public Works: Bldg/Sant Admin	1	ACCOUNT CLERK	11
Public Works: Bldg/Sant Admin	2	HEAD CLERK	18
Public Works: Bldg/Sant Admin	1	SENIOR ACCOUNTANT	24
Public Works: Bldg/Sant Admin	1	SR DATA ENTRY OPERATOR	11
Public Works: Bldg/Sant Admin	1	SR FINANCIAL ANALYST	24
Public Works: Bldgs Oper & Maint	1	SENIOR CLERK	11
Public Works: Bldgs Oper & Maint	1	TRADE SHOP MANAGER	23
Public Works: Court Facilities	1	PRINCIPAL CLERK	14
Public Works: Court Facilities	1	SENIOR CLERK TYPIST	12
Public Works: Engineering	1	PRINCIPAL CLERK	14
Public Works: Engineering	1	SR ENVIRONMENTAL PLANNER	29
Public Works: Engineering	1	TRAFFIC ENGINEER II	26
Public Works: Hghwy & Bridge Maint	1	ACCOUNT CLERK/TYPIST	11
Public Works: Hghwy & Bridge Maint	1	EQUIPMENT CONTRACTING OFFICER	30
Public Works: Planning Transportation	1	ADMINISTRATOR I	21

Department: Division	Abolished	Job Title	Gr
Public Works: Planning Transportation	1	CHIEF ACCOUNTANT	31
Public Works: Planning Transportation	1	SPEC TRANSPORTATION COORD	27
Public Works: Purchasing	1	HEAD CLERK	18
Public Works: Road MacHinery	1	AUTO MECHANIC V	21
Public Works: Road MacHinery	1	COMMUNICATIONS TECH I	21
Public Works: Sewer District #3	1	OPER CREW CHF(WASTEWTR TRTMNT	21
Public Works: Support Services	1	COPY CAMERA OPERATOR II	15
Public Works: Vector Control	1	PURCHASING TECHNICIAN	17
Public Works: Vector Control	1	SENIOR CLERK TYPIST	12
Public Works: Vector Control	1	VECTOR CNTRL LBR CREW LDR	18
Real Property Tax Service	1	MAPPING PRODUCTS DEVELOPER	29
Real Property Tax Service	1	REAL PPTY RECORDER II	10
Social Services: Administration	1	ADMINISTRATOR III	28
Social Services: Administration	1	PRINCIPAL CLERK	14
Social Services: Administration	1	REAL ESTATE ANALYST	28
Social Services: Administration	1	SENIOR CLERK TYPIST	12
Social Services: Fam, Children & Adult Svc	1	ADMINISTRATOR I	21
Social Services: Fam, Children & Adult Svc	1	CASEWORK SUPERVISOR	24
Social Services: Fam, Children & Adult Svc	1	COMMUNITY SERVICE WORKER	12
Social Services: Fam, Children & Adult Svc	2	SENIOR CLERK TYPIST	12
Social Services: Housing Empl & Childcare	2	CASEWORK SUPERVISOR	24
Social Services: Housing Empl & Childcare	1	CLERK TYPIST	09
Social Services: Housing Empl & Childcare	1	COMMUNITY SERVICE WORKER	12
Social Services: Housing Empl & Childcare	1	PRINCIPAL CLERK	14
Social Services: Housing Empl & Childcare	1	SOCIAL SERVICES EXAM I	16
Social Services: Housing Empl & Childcare	1	SOCIAL SERVICES EXAM III	23
Social Services: Public Assist Admin	1	ADMINISTRATIVE AIDE	20
Social Services: Public Assist Admin	1	ASST DIV ADMIN OF SOC SVC	31
Social Services: Public Assist Admin	1	CLERK	09
Social Services: Public Assist Admin	1	CLERK TYPIST	09
Social Services: Public Assist Admin	1	PRINCIPAL CLERK	14
Social Services: Public Assist Admin	1	PRINCIPAL STENOGRAPHER	15
Social Services: Public Assist Admin	1	SENIOR CLERK TYPIST	12
Social Services: Public Assist Admin	1	SOC SVCS PROJECT COORD	23
Social Services: Public Assist Admin	1	SOCIAL SERVICES EXAM III	23

Department: Division	Abolished	Job Title	Gr
Social Services: Public Assist Admin	2	SOCIAL SERVICES EXAM IV	27
Social Services: Public Assist Admin	1	SOCIAL SERVICES EXAM V	29
Social Services: Public Assist Admin	1	SOCIAL SVCS ADMIN PLANNER	26
Total	**541**		

The following table compares the number of authorized positions in the County's operating budgets over the period of 2002 through 2011.

Adopted for Year	Authorized Positions All Funds	Difference from Previous Line
2002	11,754	N/A
2003	11,597	-157
2004	11,907	310
2004 Modified	11,752	-155
2005	11,882	130
2006	11,958	76
2007	11,968	10
2008	11,977	9
2009	12,052	75
2010 Adopted	11,816	-236
2010 Modified	11,824	8
2011 Recommended	11,575	-249

The 2003 Adopted Budget included a net reduction of 157 authorized positions prompted by the 2002 Early Retirement Incentive Program (ERIP) whereby 614 employees retired and 307 of those vacated positions were abolished.

The 2004 Adopted Budget increased the number of authorized positions to a level that exceeded pre-2002 ERIP authorized positions. During 2004 the Legislature abolished 175 vacant positions (Resolution No. 271-2004).

The net recommended decrease of 249 positions in 2011 is the combination of creating 292 new positions, and abolishing 541 positions.

Change in Authorized Positions		
Abolished	Skilled Nursing Facility	-322
Abolished	Early Retirement	-118
Abolished	Other	-101
New Positions		+292
Net Change		-249

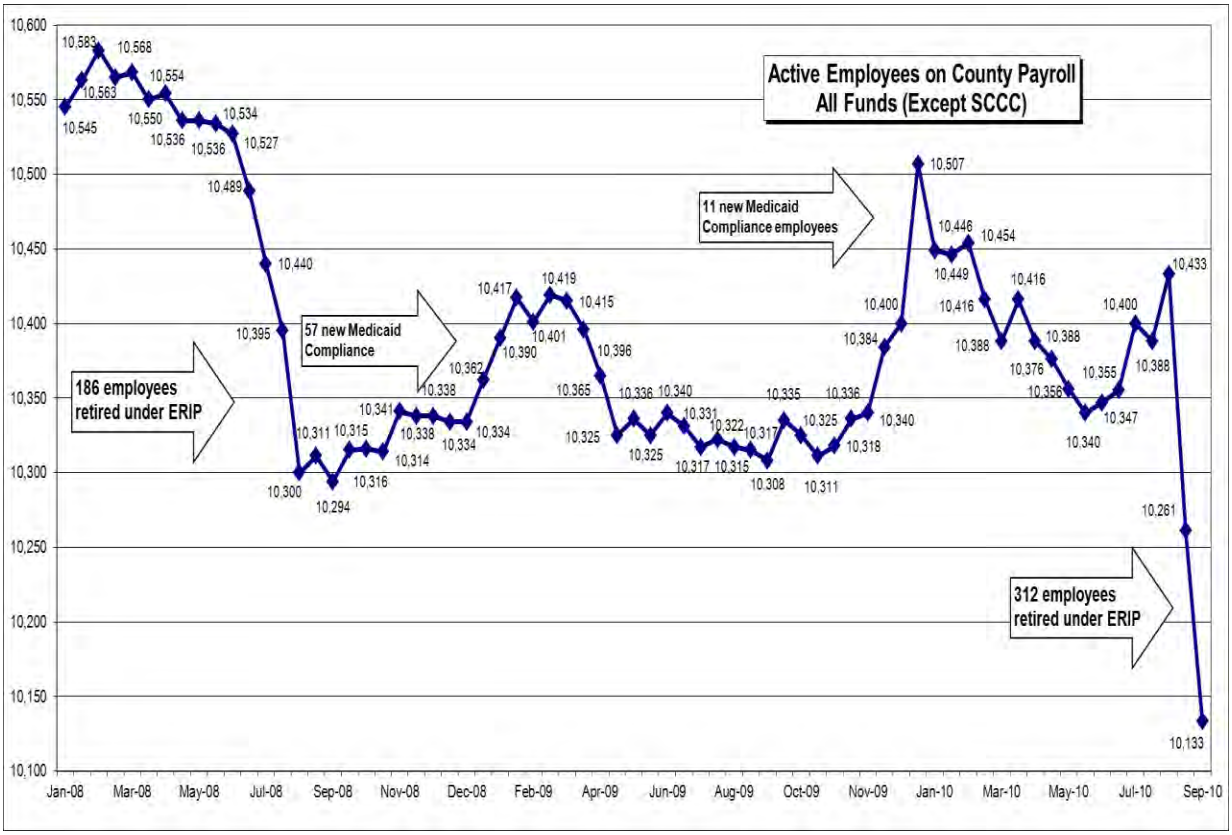
Filled Positions (active employees on the payroll)

During 2010, the number of active employees on the County payroll decreased by 316 from 10,449 in January to 10,133 in September. Staffing levels are down from the beginning of the year for the vast majority of the departments in the County.

From September 2009 to September 2010, the number of active sworn police personnel on the payroll decreased by seven from 2,432 to 2,425. Even though a new class of 71 officers started on June 28, 2010, retirements have outpaced hiring. The current number of active sworn police personnel is still at the lowest level since December 1993. The recommended budget includes an additional 90 recruits in 2010 and 60 more in the spring of 2011. Assuming 85 retirements next year, the number of active sworn officers will be approximately 2,490; sixty higher than in September 2010, but ten less than in March 2009.

A class of 30 Correction Officers started in February 2010; however, the 806 active Correction Officers on the payroll in September is only 11 more than in January 2010. The recommended budget includes a class of 50 Correction Officers in the fall of 2010 and 90 Correction Officers in 2011. The budget also includes a class of 17 Deputy Sheriffs in the fall of 2010.

The following graph plots the active number of employees on each bi-weekly payroll during the period January 2008 through September 2010.



Vacant Positions

Using data obtained from the personnel and payroll system, specifically the September 19, 2010 position control register and biweekly payroll register, the Budget Review Office determined that county-wide 1,637 of the 11,851 authorized positions are vacant. Compared to the same payroll as last year, the number of vacant positions is four less than last year's 1,643 vacant positions out of 12,052 total authorized positions. However, the 13.8% vacancy rate is slightly higher in 2010.

The Police Department has the greatest number of vacant positions at 486. Historically, this department carries a high number of vacant, unfunded police officer positions. As of September 19, 2010 there are 198 vacant police officer positions, 54 vacant superior officer positions, and 70 vacant detective positions for a total of 322 vacant sworn personnel positions. The remaining 164 vacant positions are civilian positions.

The following table summarizes the current number of vacant positions for each department based upon the September 19, 2010 position control register. Generally, the number of filled positions is greater than the number of active employees on the payroll as at any one time there are approximately 100+ who are on leave or workers compensation.

Filled/Vacant Positions by Department as of September 2010

Department	2010 Total Authorized Positions	Filled Positions (9-19-10)	Vacant Positions (9-19-10)	% Vacant
Audit & Control	89	69	20	22.5%
Civil Service	106	95	11	10.4%
Clerk	131	108	23	17.6%
Consumer Affairs	43	32	11	25.6%
District Attorney	417	370	47	11.3%
Economic Development	31	27	4	12.9%
Elections	123	118	5	4.1%
Environment & Energy	62	53	9	14.5%
Executive	175	144	31	17.7%
Finance & Taxation	53	44	9	17.0%
Fire Rescue & Emergency Services	92	75	17	18.5%
Health Services	1,536	1,225	311	20.2%
Information Technology Services	91	78	13	14.3%
Labor	203	162	41	20.2%
Law	117	109	8	6.8%
Legislature	151	128	23	15.2%
Parks	215	196	19	8.8%
Planning	28	23	5	17.9%
Police	3,592	3,106	486	13.5%

Filled/Vacant Positions by Department as of September 2010				
Probation	467	390	77	16.5%
Public Administrator	6	5	1	16.7%
Public Works	971	806	165	17.0%
Real Property Tax Service	37	26	11	29.7%
Sheriff	1,322	1,217	105	7.9%
Social Services	1,787	1,603	184	10.3%
Soil & Water Conservation	6	5	1	16.7%
Total	**11,851**	**10,214**	**1,637**	**13.8%**

Permanent Salary Appropriations

The Budget Review Office monitors permanent salary expenditures throughout the fiscal year. Our independent analysis of the permanent salary appropriations concludes that generally the 2010 estimated permanent salary budget of $745.4 million, which is approximately $10 million less than adopted, is reasonable.

In the General Fund, the 2010 estimated budget for permanent salaries is $424.8 million, which is $15.3 million less than the adopted budget of $440.1 million and is within one-half of one percent of our estimated permanent salary cost.

Permanent salary appropriations in 2010 were adopted by the Legislature without major changes to the Executive's recommended amounts with the necessary exception of the inclusion of an additional $7.4 million for 200 Police Officer recruits.

The 2011 Recommended Budget includes $757.4 million for the net permanent salary cost for 11,575 authorized positions. The net cost of positions is derived by the following formula:

- The salary cost for all existing authorized positions (filled and vacant), plus the salary cost for new positions, plus the cost of other salary adjustments (contractual wage increases), minus the salaries of the abolished positions and the salaries of vacant positions (turnover savings).

Turnover savings is a term unique to government. The term refers to the savings that will occur in the budgeted salary costs for the time the position is vacant. The vacancy rates and the resultant turnover savings are attributable to the following:

- The lead time in filling the current vacant positions and positions that become vacant during the year due to retirements, resignations, death, other terminations, and leaves of absences.
- Hiring individuals into a position that becomes vacant during the year at a lower step (pay rate) than the previous incumbent.
- Not filling new positions in a timely fashion.

The Budget Review Office created an interactive computer model that allows modeling of both gross and net turnover savings under differing scenarios. The model allows differing fill rates for new positions as well as existing vacancies and also takes into account the estimated changes in state or federal aid associated with adjusting turnover savings. To create this model, we first verified the recommended amounts included in the total cost of positions, new positions, abolished positions, salary

adjustments, transfers, and turnover savings. This analysis was based upon the payroll register of September 5, 2010.

Our model enables the Budget Review Office to verify that the 2011 recommended net appropriations for permanent salaries include accurate amounts for new and abolished positions; factors in scheduled step increases; and ensure that transfer-in salaries equal transfer-out salaries. Our analysis concludes:

- The Recommended Budget includes 292 new positions at an annual permanent salary cost of $13 million, of which $5.9 million is for Correction Officers and other positions in the Sheriff's Office and $4.7 million for the Department of Social Services.
- The transfer-out salaries of $27,059,342 equal the transfer-in salaries.
- The 2011 turnover savings for all funds is $62.4 million, which represents 8.3% of permanent salaries.

In the General Fund, turnover savings is budgeted at $38 million, which represents 8.7% of total permanent salary appropriations. Based on our assumptions, we estimate there is approximately $18 million to fill $46.5 million worth of new ($9.1 million) and remaining vacant positions ($37.5 million). The majority of General Fund appropriations available to fill positions in 2011 are for public safety positions in Police and Sheriff, leaving $5.4 million to fund all other new and vacant positions.

BP PersonnelCosts11

2010 Early Retirement Incentive Program (ERIP)

Resolution No. 689-2010, authorized the County to participate in the statewide early retirement incentive. The retirement incentive is the tenth incentive program offered to employees by the County. In 1990 and 2008, the County offered its own retirement incentive in which retirees received a lump-sum payment upon retiring. In 1991, 1992, 1995, 1997, 1999, and 2002 the County participated in the state's retirement incentive programs, which offered additional service credits to retirees based upon their years of service. In 1995, the County participated in two separate state-legislated ERIP programs, one targeted (vacated positions were abolished) and one non-targeted.

Early retirement programs, coupled with restrictions on hiring, provide a positive alternative for reducing the number of employees and payroll costs without layoffs. In order to maintain salary cost reductions, Resolution No. 689-2010 restricts the filling of vacated positions to a maximum, twenty percent (20%) of the cost equivalent of the previous incumbent's salary. The total annualized salaries of the 312 ERIP participants is $23.1 million. The 2011 Recommended Budget takes proactive measures towards achieving the 80% savings required by Resolution No. 689-2010. Abolishing 118 positions results in a savings of $8.6 million of the $18.4 million target. An additional $847,194 is achieved through the downgrading of 27 positions to lower grade titles. An additional $9 million in savings will have to come through the management of the 194 vacant ERIP positions that are not abolished in the recommended budget. Out of the total $23.1 million in salaries that came off the payroll as a result of ERIP, the County will have $4.6 million to fill vacancies in 2011.

Pursuant to a decision from the New York State Comptroller, criteria for participation in the 2010 Early Retirement Incentive Program was at the sole discretion of the County Executive. The Executive made positions within the following categories and/or departments ineligible for participation:

- Public Safety
- Department heads and elected officials
- Positions that are more than 50% aided
- Board of Elections
- Consumer Affairs
- John J. Foley Skilled Nursing Facility

Logically, the largest departments had the greatest number of employees participate in the incentive. There were 84 participants in Health Services, 65 participants in Social Services, and 52 participants in Public Works. The following table summarizes the number of ERIP participants by department.

Department: Section	ERIP Participants	Abolished Positions
Audit & Control	12	10
Civil Service	9	6
County Clerk	4	1
District Attorney	21	1
Environment and Energy	4	2
Executive: Budget Office	2	0
Executive: Office for the Aging	1	0
Executive: Office of the County Executive	1	0
Finance and Taxation	4	3
Fire Rescue and Emergency Services	3	2

Department: Section	ERIP Participants	Abolished Positions
Health Services: Brentwood Health Center	1	0
Health Services: Court Ordered Evaluations	1	0
Health Services: Court Substance Abuse	1	1
Health Services: Early Intervention Administration Grant	1	0
Health Services: Environmental Health	15	9
Health Services: Environmental Protection	4	2
Health Services: Forensic Sciences	4	2
Health Services: General Administration	13	2
Health Services: Jail Mental Health, Alcohol & Drug Abuse	1	1
Health Services: Mental Health Programs	6	4
Health Services: Mental Hygiene	3	1
Health Services: Methadone Clinics	6	1
Health Services: Patient Care Administration	1	1
Health Services: Patient Care Programs	4	2
Health Services: Public and Environmental Health Lab	4	3
Health Services: Public Health	1	0
Health Services: Public Health Nursing	3	0
Health Services: Riverhead Health Center	3	1
Health Services: Services to Disabled Children	8	4
Health Services: Tobacco Education and Control Program	1	1
Health Services: Tri-Community Health Center	2	1
Health Services: Bioterrorism PH Prep Response	1	0
Information Technology Services	7	2
Labor	21	0
Legislature: Budget Review Office	1	0
Parks	5	2
Planning	1	0
Probation	9	5
Public Administrator	1	1
Public Works: Building Operations and Maintenance	7	2
Public Works: Building Sanitation Administration	7	6
Public Works: Court Facilities	4	2
Public Works: Custodial Services and Security	5	0
Public Works: Engineering	2	1
Public Works: Engineering: Sewage Facilities	1	0
Public Works: Highway and Bridge Maintenance	6	2
Public Works: Purchasing	1	1
Public Works: Road Machinery	7	2
Public Works: Sewer District #3	3	1
Public Works: Support Services	2	1
Public Works: Transportation	4	3
Public works: Vector Control	3	2
Real Property Tax Service Agency	5	2
Social Services: Administration	6	1
Social Services: Child Support Enforcement	12	5
Social Services: Community Services Administration	10	0
Social Services: Housing Services	13	8
Social Services: Information Technology	4	0
Social Services: Public Assistance Administration	19	8
Social Services: Training and Staff Development	1	0
TOTAL	**312**	**118**

Abolished Positions

The following table lists the titles and annualized salaries of the ERIP participants by title, department, and relevant major department division.

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Audit & Control	Asst. Municipal Finance Admin.	30	$104,478	
Audit & Control	Chief Auditor	31	$109,202	Abolish
Audit & Control	Chief Auditor	31	$109,202	Abolish
Audit & Control	Deputy County Comptroller	33	$115,910	
Audit & Control	Executive Director of Accounting Svc	36	$135,929	Abolish
Audit & Control	Executive Director of Auditing Svc	36	$135,929	Abolish
Audit & Control	Financial Systems Coordinator	28	$95,813	Abolish
Audit & Control	Head Clerk	18	$62,666	Abolish
Audit & Control	Head Clerk	18	$62,666	Abolish
Audit & Control	Investigative Auditor	29	$97,014	Abolish
Audit & Control	Investigative Auditor	29	$100,067	Abolish
Audit & Control	Senior Account Clerk	14	$52,043	Abolish
Civil Service	Administrator III	28	$95,813	Abolish
Civil Service	Certifications Manager	27	$91,898	Abolish
Civil Service	Director of Examinations	31	$109,202	
Civil Service	Principal Personnel Analyst	28	$87,435	Abolish
Civil Service	Principal Personnel Analyst	28	$95,813	Abolish
Civil Service	Secretarial Assistant	17	$59,847	Abolish
Civil Service	Secretarial Assistant	17	$59,847	Downgrade
Civil Service	Senior Clerk Typist	12	$47,528	Abolish
Civil Service	Senior Clerk Typist	12	$47,528	Downgrade
County Clerk	Administrator II	25	$84,355	
County Clerk	Head Clerk	18	$62,666	
County Clerk	Senior Micrographics Technician	16	$57,263	
County Clerk	Senior Micrographics Technician	16	$57,263	Abolish
District Attorney	Administrator I	21	$67,625	
District Attorney	Bureau Chief	38	$144,255	
District Attorney	Bureau Chief	38	$144,255	
District Attorney	Chief Assistant District Attorney	40	$156,443	
District Attorney	Complaint Evaluation Specialist	19	$61,700	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
District Attorney	Deputy Bureau Chief	36	$132,327	
District Attorney	Division Chief	39	$149,736	
District Attorney	Executive Assistant for Fin. & Admin.	34	$124,184	
District Attorney	Guard	08	$41,238	
District Attorney	Investigative Auditor	29	$85,947	
District Attorney	Payroll Supervisor	22	$74,750	
District Attorney	Principal Clerk	14	$52,043	
District Attorney	Principal Detective Investigator	32	$145,742	
District Attorney	Principal Legal Stenographer	17	$59,847	
District Attorney	Secretarial Assistant	17	$59,847	
District Attorney	Senior Clerk	11	$46,275	
District Attorney	Senior Clerk Typist	12	$47,528	
District Attorney	Senior Clerk Typist	12	$47,528	Abolish
District Attorney	Senior Detective Investigator	29	$127,916	
District Attorney	Senior Investigative Auditor	32	$114,083	
District Attorney	Victim Services Coordinator	21	$71,906	
Environment and Energy	Clerk of the Works	23	$77,909	Abolish
Environment and Energy	Land Management Spec. V	27	$91,898	Abolish
Environment and Energy	Land Management Specialist IV	22	$72,532	
Environment and Energy	Land Management Specialist V	27	$91,898	
Executive: Aging	Senior Caseworker	22	$74,750	
Executive: Budget And Management	Assistant Budget Director	33	$119,120	
Executive: Budget And Management	Dir. of Management and Research	36	$135,929	
Executive: Office of County Exec	Payroll Supervisor	22	$74,750	
Finance & Taxation	Accountant	20	$68,617	
Finance & Taxation	Head Clerk	18	$62,666	Abolish
Finance & Taxation	Head Clerk	18	$62,666	Abolish
Finance & Taxation	Principal Clerk	14	$52,043	Abolish
Fire, Rescue & Emergency Svc	Chief of Fire Rescue Services	30	$101,686	Abolish
Fire, Rescue & Emergency Svc	Emergency Services Dispatcher III	20	$68,617	
Fire, Rescue & Emergency Svc	Fire Marshal II	20	$68,617	Abolish
Health: Bioterrorism Ph Prep Response	Senior Clerk Typist	12	$42,152	Downgrade
Health: Brentwood Health Center	Registered Nurse	19	$65,589	
Health: Court Ordered Evaluation	Clinical Nurse Practitioner	27	$91,898	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Health: Court Substance Abuse	Clinic Coordinator	25	$84,355	Abolish
Health: Div of Comm Mental Hygiene	Chief Management Analyst	31	$109,202	
Health: Div of Comm Mental Hygiene	Media Development Coordinator	26	$88,088	Abolish
Health: Div of Comm Mental Hygiene	Senior Drug Abuse Educator	22	$74,750	
Health: Early Intervention Adm Grant	Asst. Coord. of Special Education	25	$84,355	
Health: Environmental Health	Assoc. P.H. Sanitarium H.0.	30	$104,478	
Health: Environmental Health	Associate Public Health Sanitarian	28	$95,813	Abolish
Health: Environmental Health	Associate Public Health Sanitarian	28	$95,813	Abolish
Health: Environmental Health	Chief Public Health Sanitarian	34	$124,184	
Health: Environmental Health	Principal Public Health Sanitarian	21	$114,083	
Health: Environmental Health	Principal Public Health Sanitarian	21	$114,083	Abolish
Health: Environmental Health	Principal Stenographer	15	$54,680	
Health: Environmental Health	Public Health Sanitarian	21	$71,906	Abolish
Health: Environmental Health	Public Health Sanitarian	21	$71,906	
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	Abolish
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	Abolish
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	Abolish
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	Abolish
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	
Health: Environmental Health	Senior Public Health Sanitarian	24	$81,067	Abolish
Health: Environmental Protection	Principal Clerk	14	$52,043	Downgrade
Health: Environmental Protection	Principal Clerk	14	$52,043	Abolish
Health: Environmental Protection	Public Health Sanitarian	21	$69,713	Downgrade
Health: Environmental Protection	Public Health Sanitarian	21	$71,906	Abolish
Health: Forensic Sciences	Head Clerk	18	$62,666	Abolish
Health: Forensic Sciences	Morgue Assistant	14	$52,043	
Health: Forensic Sciences	Principal Clerk	14	$52,043	Abolish
Health: Forensic Sciences	Senior Morgue	18	$62,666	
Health: General Admin	Administrator IV	31	$109,202	Downgrade
Health: General Admin	Assistant Commissioner	33	$119,120	
Health: General Admin	Courier	12	$47,528	
Health: General Admin	Director of Information Mgt.	33	$119,120	Abolish
Health: General Admin	Fed-State Aid Claim Coord	31	$109,202	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Health: General Admin	Hlth Svcs Empl Reltns Dir	29	$100,067	
Health: General Admin	Principal Auditor	28	$95,813	Abolish
Health: General Admin	Principal Contracts Examiner	28	$95,813	
Health: General Admin	Senior Account Clerk	14	$52,043	Downgrade
Health: General Admin	Senior Account Clerk	14	$52,043	
Health: General Admin	Senior Account Clerk	14	$52,043	Downgrade
Health: General Admin	Senior Account Clerk Typist	14	$52,043	Downgrade
Health: General Admin	Senior Grants Analyst	24	$81,067	
Health: Jail Mh, Alc, & Da Program	Drug Counselor	19	$65,589	Abolish
Health: Mental Health Juv Del Project	Senior Stenographer	12	$47,528	Abolish
Health: Mental Health Pgms	Clinical Nurse Practitioner	27	$91,898	
Health: Mental Health Pgms	Clinical Nurse Practitioner	27	$91,898	
Health: Mental Health Pgms	Psychiatric Social Work	21	$41,499	Abolish
Health: Mental Health Pgms	Psychiatric Social Worker	21	$71,906	Abolish
Health: Mental Health Pgms	Psychiatrist II	37	$142,115	Abolish
Health: Mental Health Pgms	Senior Psychiatric	25	$84,355	
Health: Methadone Clinics	Clerk Typist	09	$42,856	
Health: Methadone Clinics	Clinic Coordinator	25	$84,355	
Health: Methadone Clinics	Clinic Manager	24	$81,067	Abolish
Health: Methadone Clinics	Drug Counselor	19	$65,589	
Health: Methadone Clinics	Guard	08	$41,238	
Health: Methadone Clinics	Registered Nurse	19	$65,589	
Health: Patient Care Programs	Clinical Nurse Practitioner	27	$91,898	Abolish
Health: Patient Care Programs	Community Service Aide	05	$36,618	Downgrade
Health: Patient Care Programs	Dental Assistant	08	$41,238	
Health: Patient Care Programs	Secretarial Assistant	17	$59,847	Abolish
Health: Patient Care Svcs Adm	Intergovernmental Relations Coord	31	$109,202	Abolish
Health: Public & Environ Health Lab	Chemist III	26	$88,088	Downgrade
Health: Public & Environ Health Lab	Chemist III	26	$88,088	Abolish
Health: Public & Environ Health Lab	Chief-Pub & Env Hlth Lab	33	$119,120	Abolish
Health: Public & Environ Health Lab	Forensic Scientist III/Air Poll	26	$88,088	Abolish
Health: Public Health	Health Program Analyst Ii	22	$64,232	
Health: Public Health Nursing	Home Health Aide	08	$41,238	
Health: Public Health Nursing	Public Health Nursing Director	32	$110,664	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Health: Public Health Nursing	Senior Clerk Typist	12	$47,528	Downgrade
Health: Riverhead Health Center	Public Health Nurse I	21	$71,906	
Health: Riverhead Health Center	Public Health Nurse I	21	$71,906	Abolish
Health: Riverhead Health Center	Registered Nurse	19	$65,589	
Health: Services To Disabled Children	Account Clerk/Typist	11	$46,275	Abolish
Health: Services To Disabled Children	Director of DSCSN	32	$114,083	
Health: Services To Disabled Children	Head Clerk	18	$62,666	Downgrade
Health: Services To Disabled Children	Health Program Analyst III	24	$78,535	Downgrade
Health: Services To Disabled Children	Senior Clerk Typist	12	$47,528	Abolish
Health: Services To Disabled Children	Senior Stenographer	12	$47,528	Downgrade
Health: Services To Disabled Children	Special Education Service Coord	23	$77,909	Abolish
Health: Services To Disabled Children	Special Education Service Coord	23	$77,909	Abolish
Health: Tobacco Education & Control Prog	Health Program Analyst II	22	$74,750	Abolish
Health: Tri-Community Hlth Ctr	Medical Assistant	09	$42,856	Abolish
Health: Tri-Community Hlth Ctr	Senior Clerk Typist	12	$47,528	Downgrade
Information Technology Services	Data Control Specialist	21	$71,906	
Information Technology Services	Data Entry Operator	09	$42,856	
Information Technology Services	Data Entry Operator	09	$42,856	
Information Technology Services	Head Clerk	18	$62,666	Abolish
Information Technology Services	Office Systems Analyst I	19	$81,067	
Information Technology Services	Office Systems Analyst III	24	$81,067	
Information Technology Services	Office Systems Analyst IV	28	$95,813	
Information Technology Services	Principal Account Clerk	17	$58,046	
Information Technology Services	Principal Data Entry Oper	15	$54,680	
Information Technology Services	Switchboard Operator	09	$42,856	Abolish
Information Technology Services	Systems Analyst Supervisor	30	$104,478	
Labor	Driver-Messenger	08	$41,238	
Labor	Head Clerk	18	$62,666	
Labor	Labor Crew Leader	14	$52,043	
Labor	Labor Crew Leader	14	$52,043	
Labor	Labor Crew Leader	14	$52,043	
Labor	Labor Specialist II	21	$71,906	
Labor	Labor Specialist II	21	$69,713	
Labor	Labor Specialist II	21	$67,625	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Labor	Labor Specialist II	21	$71,906	
Labor	Labor Specialist II	21	$71,906	
Labor	Labor Specialist II	21	$65,615	
Labor	Labor Specialist III	23	$77,909	
Labor	Labor Specialist III	23	$77,909	
Labor	Labor Specialist III	23	$77,909	
Labor	Labor Specialist V	27	$91,898	
Labor	Labor Technician	17	$59,847	
Labor	Office System Analyst II	21	$61,727	
Labor	Principal Clerk	14	$52,043	
Labor	Principal Stenographer	15	$54,680	
Labor	Secretarial Assistant	17	$59,847	
Labor	Word Processing Supervisor	15	$51,443	
Legislature: Budget Review	Asst. Dir. of Budget Review	33	$119,120	
Parks, Rec & Conservation	Automotive Mechanic IV	18	$62,666	
Parks, Rec & Conservation	Park Supervisor I	15	$54,680	
Parks, Rec & Conservation	Park Supervisor II	19	$65,589	Abolish
Parks, Rec & Conservation	Park Supervisor II	19	$65,589	
Parks, Rec & Conservation	Radio Operator	12	$47,528	Abolish
Planning	Computer Graphic Map Spec	20	$68,617	
Probation	Administrator I	21	$69,713	Abolish
Probation	Clerk Typist	09	$42,856	Abolish
Probation	Dir. of Program Evaluation	28	$95,813	Downgrade
Probation	Principal Clerk	14	$52,043	Abolish
Probation	Probation Assistant	17	$59,847	
Probation	Secretary	17	$0	
Probation	Senior Clerk Typist	12	$42,152	Abolish
Probation	Senior Clerk Typist	12	$47,528	Abolish
Public Administrator	Administrator III	28	$95,813	Abolish
Public Works: Bldg/Sant Administration	Account Clerk	11	$44,892	Abolish
Public Works: Bldg/Sant Administration	Chief Deputy Comm.	40	$155,009	
Public Works: Bldg/Sant Administration	Head Clerk	18	$62,666	Abolish
Public Works: Bldg/Sant Administration	Head Clerk	18	$62,666	Abolish
Public Works: Bldg/Sant Administration	Senior Accountant	24	$81,067	Abolish
Public Works: Bldg/Sant Administration	Senior Data Entry Operator	11	$46,275	Abolish

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Public Works: Bldg/Sant Administration	Senior Financial Analyst	24	$81,067	Abolish
Public Works: Bldgs Operations & Maint	Maintenance Mechanic III	15	$54,680	
Public Works: Bldgs Operations & Maint	Maintenance Mechanic Iv	18	$62,666	
Public Works: Bldgs Operations & Maint	Maintenance Mechanic IV.	22	$62,666	
Public Works: Bldgs Operations & Maint	Maintenance Mechanic III	15	$54,680	
Public Works: Bldgs Operations & Maint	Maintenance Mechanic III	15	$54,680	
Public Works: Bldgs Operations & Maint	Senior Clerk	11	$46,275	Abolish
Public Works: Bldgs Operations & Maint	Trade Shop Manager	23	$77,909	Abolish
Public Works: Court Facilities	Custodial Worker III	16	$57,263	
Public Works: Court Facilities	Custodial Worker III	16	$46,275	
Public Works: Court Facilities	Principal Clerk	14	$52,043	Abolish
Public Works: Court Facilities	Senior Clerk Typist	12	$47,528	Abolish
Public works: Custodial Svcs & Security	Custodial Worker I	08	$41,238	
Public works: Custodial Svcs & Security	Custodial Worker III	16	$55,593	
Public works: Custodial Svcs & Security	Custodial Worker III	16	$57,263	
Public works: Custodial Svcs & Security	Custodial Worker III	16	$50,686	
Public works: Custodial Svcs & Security	Director Custodial & Security	28	$92,942	
Public Works: Engineering	Principal Clerk	14	$52,043	Abolish
Public Works: Engineering	Traffic Engineer II	26	$88,088	Downgrade
Public Works: Engineering: Sewerage Fac	Chief Engineer - Sanitation	36	$135,929	
Public Works: Hghwy & Bridge Maintenance	Account Clerk Typist	11	$46,275	Abolish
Public Works: Hghwy & Bridge Maintenance	Auto Equipment Operator	10	$44,996	
Public Works: Hghwy & Bridge Maintenance	Equipment Contracting Officer	30	$104,478	Abolish
Public Works: Hghwy & Bridge Maintenance	Highway Labor Crew Leader	18	$62,666	
Public Works: Hghwy & Bridge Maintenance	Highway Labor Crew Leader	18	$62,666	
Public Works: Hghwy & Bridge Maintenance	Sign Painter II	18	$62,666	
Public Works: Planning Transportation Proj	Administrator I	21	$65,615	Abolish
Public Works: Planning Transportation Proj	Chief Accountant	31	$105,914	Abolish
Public Works: Planning Transportation Proj	Director of Trans Oper	34	$124,184	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Public Works: Planning Transportation Proj	Special Trans Coordinator	27	$91,898	Abolish
Public Works: Purchasing	Head Clerk	18	$60,761	Abolish
Public Works: Road Machinery	Auto Mechanic III	16	$57,263	
Public Works: Road Machinery	Auto Mechanic V	21	$71,906	Abolish
Public Works: Road Machinery	Automotive Mechanic III	16	$57,263	
Public Works: Road Machinery	Automotive Mechanic III	16	$57,263	
Public Works: Road Machinery	Communications Technician I	21	$71,906	Abolish
Public Works: Road Machinery	Director of Fleet	35	$101,816	
Public Works: Road Machinery	Maintenance Mechanic IV	18	$62,666	
Public Works: Sewer District #3	Oper Crew Chief Wastewater	21	$71,906	Abolish
Public Works: Sewer District #4	Maintenance Mechanic III	15	$54,680	
Public Works: Sewer District #5	Maintenance Mechanic III	15	$54,680	
Public Works: Support Services	Copy Camera Operator II	15	$54,680	Abolish
Public Works: Support Services	Courier	12	$47,528	
Public Works: Vector Control	Labor Crew Leader	14	$62,666	Abolish
Public Works: Vector Control	Purchasing Tech.	17	$59,847	Abolish
Public Works: Vector Control	Senior Clerk Typist	12	$47,528	Downgrade
Real Property Tax Service	Head Clerk	18	$62,666	
Real Property Tax Service	Mapping Products Developer	29	$100,067	Abolish
Real Property Tax Service	Principal Clerk	14	$52,043	
Real Property Tax Service	Real Property Recorder II	10	$44,996	Abolish
Real Property Tax Service	Senior Account Clerk	14	$48,911	
Social Services: Administration	Administrator III	28	$95,813	Downgrade
Social Services: Administration	Assets & Resources Supervisor	26	$71,201	
Social Services: Administration	Investigator Iv	26	$85,399	
Social Services: Administration	Principal Clerk	14	$52,043	
Social Services: Administration	Real Estate Analyst	28	$95,813	Downgrade
Social Services: Administration	Senior Clerk Typist	12	$47,528	Abolish
Social Services: Child Support Enforcement	Administrator I	21	$71,906	
Social Services: Child Support Enforcement	Child Support Specialist I	15	$59,847	
Social Services: Child Support Enforcement	Child Support Specialist I	15	$59,847	
Social Services: Child Support Enforcement	Child Support Specialist I	15	$59,847	
Social Services: Child Support Enforcement	Child Support Specialist I	15	$59,847	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Social Services: Child Support Enforcement	Child Support Specialist I	15	$59,847	
Social Services: Child Support Enforcement	Child Support Specialist II	20	$68,617	
Social Services: Child Support Enforcement	Child Support Specialist III	23	$77,909	
Social Services: Child Support Enforcement	Child Support Specialist III	23	$77,909	
Social Services: Child Support Enforcement	Child Support Specialist III	23	$77,909	
Social Services: Child Support Enforcement	Senior Account Clerk	14	$52,043	
Social Services: Child Support Enforcement	Senior Clerk	11	$47,528	
Social Services: Family, Children & Adult Svcs	Administrator I	21	$67,625	Abolish
Social Services: Family, Children & Adult Svcs	Asst Bureau Dir of Soc Ser	26	$88,088	
Social Services: Family, Children & Adult Svcs	Asst Bureau Dir of Soc Ser	26	$88,088	Downgrade
Social Services: Family, Children & Adult Svcs	Asst Bureau Dir of Soc Ser	26	$88,088	
Social Services: Family, Children & Adult Svcs	Caseworker Supervisor	24	$81,067	Abolish
Social Services: Family, Children & Adult Svcs	Community Service Worker	12	$47,528	
Social Services: Family, Children & Adult Svcs	Community Service Worker	12	$47,528	Abolish
Social Services: Family, Children & Adult Svcs	Division Administrator	34	$124,184	
Social Services: Family, Children & Adult Svcs	Senior Clerk	11	$46,275	Abolish
Social Services: Family, Children & Adult Svcs	Senior Clerk Typist	12	$47,528	Abolish
Social Services: Housing Emp & Childcare	Bureau Director of Soc Svcs	29	$94,143	Abolish
Social Services: Housing Emp & Childcare	Bureau Director of Soc Svcs	29	$100,067	
Social Services: Housing Emp & Childcare	Casework Supervisor	24	$81,067	Abolish
Social Services: Housing Emp & Childcare	Casework Supervisor	24	$81,067	Abolish
Social Services: Housing Emp & Childcare	Caseworker Supervisor	24	$81,067	
Social Services: Housing Emp & Childcare	Clerk Typist	09	$42,856	Abolish
Social Services: Housing Emp & Childcare	Community Service Worker	12	$47,528	Abolish
Social Services: Housing Emp & Childcare	Community Service Worker	12	$47,528	
Social Services: Housing Emp & Childcare	Neighborhood Aide	13	$49,929	

Department: Division	Title	GR	Annual Salary	2011 Rec. Budget
Social Services: Housing Emp & Childcare	Principal Clerk	14	$52,043	Abolish
Social Services: Housing Emp & Childcare	Social Services Examiner I	16	$57,263	Abolish
Social Services: Housing Emp & Childcare	Social Services Examiner III	19	$77,909	Abolish
Social Services: Housing Emp & Childcare	Social Services Examiner IV	27	$91,898	
Social Services: Public Assist Admin	Administrative Aide	19	$61,700	Abolish
Social Services: Public Assist Admin	Assistant Division Admin	31	$109,202	Abolish
Social Services: Public Assist Admin	Clerk	09	$42,856	Abolish
Social Services: Public Assist Admin	Clerk Typist	09	$42,856	Abolish
Social Services: Public Assist Admin	Division Administrator	34	$124,184	
Social Services: Public Assist Admin	Neighborhood Aide	13	$49,929	
Social Services: Public Assist Admin	Principal Stenographer	15	$54,680	Abolish
Social Services: Public Assist Admin	Senior Clerk Typist	12	$47,528	Downgrade
Social Services: Public Assist Admin	Social Service Examiner IV	27	$83,885	Downgrade
Social Services: Public Assist Admin	Social Service Project Coord	23	$77,909	Abolish
Social Services: Public Assist Admin	Social Services Admin Planner	26	$88,088	Abolish
Social Services: Public Assist Admin	Social Services Exam III	23	$77,909	
Social Services: Public Assist Admin	Social Services Exam V	29	$100,067	
Social Services: Public Assist Admin	Social Services Exam V	29	$100,067	Downgrade
Social Services: Public Assist Admin	Social Services Exam V	29	$100,067	
Social Services: Public Assist Admin	Social Services Examiner III	19	$75,612	
Social Services: Public Assist Admin	Social Services Examiner III	19	$71,149	Abolish
Social Services: Public Assist Admin	Social Services Examiner IV	27	$91,898	
Social Services: Public Assist Admin	Social Services Examiner IV	27	$81,380	Downgrade
Social Services: Training & Staff Dev	Principal Clerk	14	$52,043	Downgrade
Total	**312**		**$23,035,000**	**Abol: 118 Down: 27**

Terminal Pay

Terminal Pay is the compensation owed to an employee at their time of separation from the County. It includes the payment of accrued vacation and sick time balances as well as deferred lag pay; it consists of the following object codes:

- 1020- Terminal Vacation Pay
- 1050-Terminal Sick Leave Payments
- 1380-Deferred Pay

Terminal pay for ERIP retirees totals $11 million in 2010, approximately 38% of the $29.5 million 2010 estimated budget for terminal payments. In the General Fund, terminal pay related to ERIP was $9.8 million. Resolution No. 693-2010 authorized the transfer of $10 million from the Tax Stabilization Reserve Fund to the General Fund to offset the costs of terminal pay associated with the retirement incentive. Based on terminal pay information for ERIP participants provided to the Budget Review Office from the Department of Audit and Control, the following units are understated in the 2010 estimated budget:

Unit #	Department: Division	2010 Est. Budget	2010 ERIP Terminal Pay	Surplus/ Deficit
1025	Legislature-Budget Review	$101,826	$104,874	-$3,048
1175	Public Administrator	$20,000	$80,578	-$60,578
1355	Real Property Tax Services	$85,147	$94,608	-$9,461
1412	County Clerk	$28,176	$70,470	-$42,294
3400	Fire Rescue & Emergency Svcs	$151,136	$179,250	-$28,114
4005	Health-General Administration	$609,882	$695,124	-$85,242
4015	Health-Public Health	$92,029	$94,784	-$2,755
4100	Health-Patient Care	$60,012	$64,196	-$4,184
4320	Health-Mental Health	$156,648	$159,880	-$3,232
4425	Health-Pub & Env Health Lab	$377,649	$392,338	-$14,689
8020	Planning	$17,768	$19,741	-$1,973
	Total	$1,700,273	$1,955,844	-$255,571

The 2010 estimated budget should be increased by $255,571 to reflect the actual costs associated with ERIP terminal pay.

Issues for Consideration

The County will be in transition in 2011 due to the retiring of 312 employees and the subsequent abolishing of 118 positions. The 312 employees that left the County under ERIP retired with a combined 8,816 years of institutional knowledge; an average of over 28 years of service per employee. Departments will have to manage creatively and efficiently to avoid an adverse impact on services or dramatic increases in overtime as a result of the loss of key employees and an overall reduction in authorized positions. The requirement that the County achieve an 80% salary savings for each of the two years following the incentive means that these challenges will persist in 2012.

BP ERIP 11

Employee Benefits

Health Insurance

Overview

The Employee Medical Health Plan of Suffolk County (EMHP) was created via legislative resolution in 1991 with an effective start date of January1, 1992. It is a self-insured health plan which provides for a diverse universe of enrollees and their dependents including active employees, retirees, dependent survivors, terminated vested employees, self-paying faculty, COBRA participants, and Benefit Fund employees to whom it offers a wide array of coverage including hospitalization, prescription drugs, mental health, and major medical. The vast majority of County employees and retirees are enrolled in the EMHP while those whom are not are offered healthcare through one of three available HMO health plans. The County's health insurance plan currently consists of 20,707 enrollees representing 46,726 lives.

The Kaiser Family Foundation and the Health Research and Educational Trust have conducted an annual survey from January to June for each of the last twelve years targeting non-federal private and public employers on an annual basis in order to compile and analyze current data pertaining to employer sponsored health benefits. They have determined that employers are the leading source for health insurance across the country and that employers' health insurance covers approximately 157 million non-elderly people in America today. The average annual premiums for employer-sponsored health insurance in 2010 are $5,049 for single coverage and $13,770 for family coverage. Compared to 2009, premiums for single coverage are five percent higher ($4,824) and premiums for family coverage are three percent higher ($13,375). Since 2000, average premiums for family coverage have increased 114%.[1]

The 2010 annual premium for family coverage in EMHP is $14,568 which compares favorably to the average family coverage premium for all plan types of $13,770 considering the level of benefits provided by the EMHP and geographical cost differences especially since costs in the New York metropolitan area are among the highest in the nation. Twenty percent of covered workers are in plans with an annual total premium for family coverage of at least $16,524 (120% of the average premium).[2] Although the EMHP is 5.8% more than the average family coverage premium for all plan types in 2010 it is also 11.8% less than the premium being paid by 20% of all covered workers which is laudable given its geographic factors and the current environment of growing health care costs.

EMHP Specific Considerations

Cost Saving Measures

On October 15, 2007, the 11 unions and the County agreed to extend a modified version of the existing EMHP Memorandum of Agreement (MOA) through December 31, 2011 and Resolution No. 1098-2007 granted legislative approval of the agreement as required by Civil Service Law on November 20, 2007.

The revised agreement stipulated that implementation of annual, recurring, cost savings measures of $15 million would commence in 2009. The EMHP Labor Management Committee's Benefit Consultant was charged with the task of providing a menu of various cost-saving measures which could be used to achieve the required savings for the unions. Effective 2009, the following six changes were implemented within the Plan:

[1] [2] KFF/HRET Employer Health Benefits 2010 Summary of Findings pg.1

- The discontinuance of County on County (dual EMHP) coordination of benefits and multiple EMHP family plans among County employed spouses/domestic partners.
- A provider network change from PPO to POS.
- In-network provider co-pay increases.
- The requirement that Medicare eligible participants pay in-network co-payments.
- The implementation of a Drug Quantity Management (DQM) program.
- Effective April 1, 2009, an increase of full time service years from five to ten for retiree health insurance eligibility.

The MOA stipulates that no later than September 1, 2010, the Benefit Consultant shall provide a reconciliation analyzing whether $15 million in cost savings were achieved in 2009. In the event that $15 million in savings were realized in 2009 no further reconciliations will be required for the duration of the agreement. In the event there were insufficient or surplus savings realized, the Benefit Consultant will provide a menu of additional options to be implemented to increase or decrease savings measures as appropriate.

On September 29, 2010, BRO was informed that the Benefit Consultant had not yet completed the reconciliation. The MOA stipulates that the Unions have 120 days from the time that the consultant data is provided to them to select from the options which will result in additional savings or enrichment of the plan as is appropriate. The Benefits Consultant's failure to provide the reconciliation on-time has shifted the timeline beyond when the Executive could have addressed this issue in the 2011 Recommended Budget, if necessary. It is also unknown at the time of this writing, whether the Benefit Consultant's reconciliation would have any ramifications on the EMHP budget for 2011or how and when the findings of the reconciliation might affect the EMHP in 2011.

EMHP Expenditures

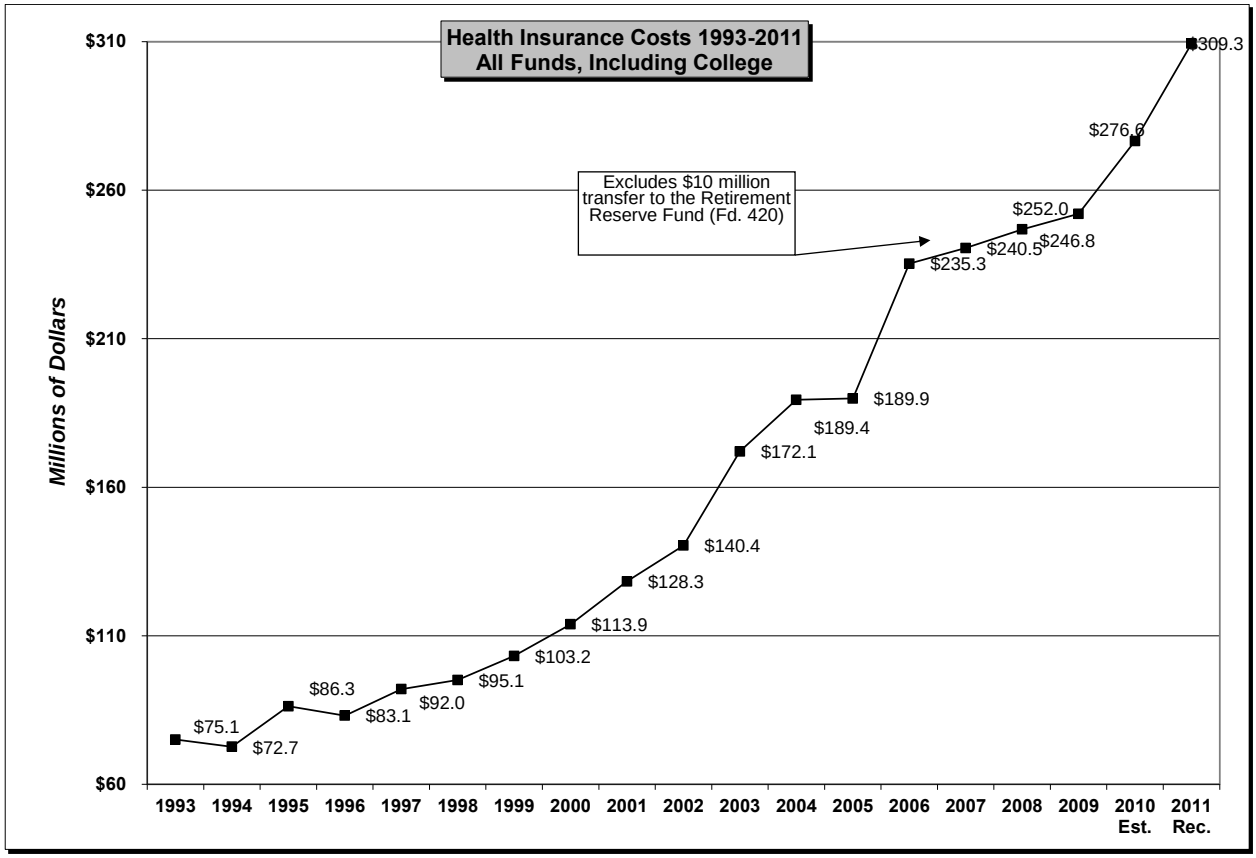
The 2011 recommended expenditure for health insurance is $309.3 million which is $2.6 million less than the projection of $311.9 million within the Suffolk County Annual Health Benefits Report provided by Lockton, the County's health insurance consultant. The vast majority of the difference between the recommended budget and the Consultant's cost projection lies within two expenditures; major medical claims and hospital claims. The Consultant projects major medical costs for EMHP in 2011 at $100.9 million, which is $1.5 million higher than recommended and hospital claims at $98.9 million which is $1.3 million higher than recommended.

The health insurance consultant's medical/hospital, mental health, and prescription drug cost trend projections use annual medical trends based on current marketplace trends and claims experience specific to EMHP during the past four fiscal years and adjusted to reflect plan design changes. The consultant's 2011 annual trend rates for EMHP are nine percent for medical claims (major medical and hospitalization), 12% for prescription drugs, five percent for mental health, and five percent for Medicare Part B premium reimbursements. These trends are identical to 2010 projections with the exception of Medicare Part B reimbursements which have increased from 3.1% to five percent. The 2011 cost projections assume a net increase of 153 enrollees from 21,247 to 21,400 or .7%, which is reasonable based upon recent experience and enrollee growth trend data. Lockton projects the County's health insurance costs to grow by $32.7 million or 11.7 % in 2011 from $279.1 million to $311.9 million, which is in line with the recommended budget, which indicates health insurance costs will grow $32.8 million or 11.8% from $276.5 million to $309.3 million. The 2011 projections for incurred medical expenses within the EMHP include $5.6 million attributed to the Patient Protection and Affordable Care Act of 2010 and the provision of coverage to adult children of enrollees up to age 26. This provision commences January 1, 2011. The 2011 EMHP projected cost growth, net this coverage enhancement is

more moderate at approximately 9.7% and is the same rate of growth experienced by the EMHP between 2009 and 2010 based upon the 2010 estimated budget. The 2011 Recommended Budget for employee health care costs is reasonable.

The 2010 budget estimate includes $276.5 million for health insurance costs, which is $3.8 million less than the adopted budget of $280.3 million and $2.6 million less than Lockton's projection of $279.1 million. The difference between the 2010 adopted and the 2010 estimated is primarily observed within major medical claims (-$4.1 million), hospital claims (+$2 million), prescription drug claims (-$1.1 million), and behavioral health claims (-$400,000). The 2010 estimates are reasonable.

The following graph illustrates health insurance expenditures from 1993 to 2011, excluding the 2006 $10 million transfer to the Retirement Reserve Fund. The source of the data is the relevant County operating budget.



EMHP Revenues

The health insurance fund typically receives 95% of its revenue from interfund transfers and the remaining five percent from COBRA, other premiums, interest, rebates, and recoveries from providers.

The 2010 estimated budget incorporates the 2009 actual fund balance of $16.9 million, which is $5.3 million greater than adopted. The estimated budget includes $249 million in revenue from interfund transfers to the Health Insurance Fund (Fund 039), which is $5.6 million less than adopted and approximately $700,000 more than the Budget Review Office (BRO) estimate of $248.3 million. Additionally, the 2010 estimated budget includes $19.7 million in other revenues, which is $4.4 million more than the consultant's estimate of $15.3 million explained by the fact that the estimated budget

includes $4.3 million in ERRP revenue, which is not considered by the Consultant in their 2010 projection. Assuming the ERRP revenue projection is good; 2010 projections are reasonable.

For 2011, the recommended budget includes $276.5 million of interfund revenue representing approximately 92% of total revenues. This departure from its typical revenue source allocation is resultant from the inclusion of $7.3 million from the Early Retiree Reinsurance Program (ERRP) provided for in the Affordable Care Act of 2010. This program provides $5 billion for temporary financial help for employer plans effective June 23, 2010 and ending January 1, 2014. ERRP will make payments to employer plans on behalf of early retirees age 55 and older who are neither active employees nor Medicare eligible, for 80% of their medical costs minus negotiated price concessions, for health benefits between $15,000 and $90,000. Payments to the employer plans must be used to lower health costs for enrollees.

BRO was unable to acquire any supporting documentation for the ERRP revenue projection; however, we were advised by the Executive's Budget Office that the ERRP revenue projections were provided by the Consultant. The ERRP revenue was not included in Lockton's Annual Health Benefits Report. The 2011 recommended interfund transfer from the John J. Foley Skilled Nursing Facility is proposed at a level which insures adequate health care provisions are budgeted regardless of the status of its operations.

Overall, budgeted revenues appear reasonable assuming the recommended ERRP revenue is sound.

GASB 45-Other Post-Employment Benefits

The Governmental Accounting Standards Board (GASB) Statement No. 45 requires governments to establish standards for the measurement, recognition, and display of all other post-employment benefit (OPEB) expenses, expenditures, and related liabilities including, but not limited to, life insurance and healthcare. Suffolk County budgets and finances its OPEB obligations on a pay-as-you-go basis which accounts for current liabilities only as compared to the annualized required contribution (ARC) funding methodology which accounts for both current and accrued liabilities.

GASB Statement No. 45 requires the County to measure and disclose a dollar figure for OPEB liability utilizing an accrual basis of accounting on an annual basis. Annual OPEB cost is calculated by combining the annual employer contribution for current liabilities along with a component representing the total unfunded actuarial accrued liabilities, which may be amortized over a period not to exceed 30 years.

The Suffolk County GASB 45 Financial Report generated by Nyhart for the fiscal year ending December 31, 2009 indicates that the County's actuarial accrued liability (AAL) for OPEB is $3.96 billion which is approximately $30 million more than reported in the last assessment of our OPEB obligation for the fiscal year beginning January 1, 2007. Current retirees account for the greatest portion of the liability, approximately $2.2 billion, followed by future retirees which account for approximately $1.8 billion. GASB Statement No. 45 requires municipalities to quantify their accrued OPEB liabilities only. The funding methodology utilized by the County is a policy decision.

Non-Healthcare Benefit Considerations

Retirement

The Employer Contribution Stabilization Program was signed into law on August 11, 2010 as Chapter 57 of the Laws of 2010. This statute allows Suffolk County to amortize $19,042,133 of its Employees' Retirement System (ERS) contribution due in 2011, which includes approximately $640,000 of amortization eligibility attributed to the College's required contribution. If the County opts to amortize a portion of the 2011 contribution, the amortized amount would be paid in equal annual installments over a ten year period at a five percent rate of interest beginning with the 2012 payment. Prepayment

would be permitted at any time. Participation in this program allows the County to mitigate the impact of the current retirement rate increases; however, opting into the program requires the County to build reserve accounts in future years within the State Retirement System to mitigate the effects of rate spikes by continuing to pay higher contribution rates when actual contribution rates are decreasing. These excess payments will be applied to any outstanding amortizations first, and then be used to fund the County's reserve account maintained by the State.

The 2011 recommended retirement budget of $113,652,890 represents both the Employees' Retirement System (ERS), excluding the College, and the Police and Fire Retirement System (PFRS). The Recommended Budget amortizes the maximum amount allowed by the State in 2011, which is problematic given the fact that the College will pay their retirement liability to the State in full in December and will not opt to amortize any portion of their bill. The ramification of the College's decision is that the Executive's recommended budget for the ERS portion of the retirement liability is understated by approximately $640,000. Approximately $538,000 or 84% of the deficit lies within the General Fund portion of the ERS payment while all other funds account for approximately 16% or $102,000. The payment is due to New York State on February 1, 2011. The County's retirement liability, if paid in full, is $132,879,358, excluding the College, which is $38.4 million more than in 2010. The ERS portion of the bill, excluding the College, is $74,938,919 in full or $56,536,786 utilizing the maximum amortization. The PFRS portion of the bill is $57,970,439. The aggregate contribution rate in 2011 for ERS is approximately 12.7%; however, the effective contribution rate, assuming full amortization, is approximately 9.5%. The aggregate contribution rate in 2011 for PFRS is approximately18.5 % and includes group term life insurance premiums. The PFRS contribution is not eligible for amortization in 2011.

The 2011 retirement employer contribution of $132.8 million (excluding the College) is $38.4 million more than the 2010 contribution of $94.4 million. BRO projects the County's estimated employer contribution for 2012 to increase by approximately $40 million based upon the State Comptroller's announcement that the average contribution rate for the ERS will increase from 11.9% to 16.3% and for PFRS from 18.2% to 21.6%. A portion of the 2012 retirement contribution may also be eligible to be amortized.

Additionally, the 2012 employer contribution will increase for payment of the 2010 ERIP incentive costs, which we estimate to be $14.8 million if paid in its entirety in 2012 or $3.7 million if amortized over five years at approximately 8% interest for a total cost of approximately $18.5 million. Payments for any portion of the 2011 contribution which are amortized will also begin with the 2012 retirement contribution. Assuming the full $19 million is amortized over ten years, we estimate annual payments of $2.46 million.

The upward trending contribution rates demonstrate the impact of the recent financial crisis upon the State's Pension fund. In total, we project an increase of $46.1 million for retirement in 2012, which reflects higher employer contribution rates, amortization of a portion of the 2011 contribution and the 2010 ERIP amortization payment.

Benefit Fund and Life Insurance Contributions

Suffolk County employees are represented by ten collective bargaining units; each unit has its own benefit fund. The County's contribution to each benefit fund is based upon a negotiated per employee rate. Additionally, the County pays life insurance premiums as stipulated within the collective bargaining agreements for employees and for retirees as well, in the Correction Officer Association and Deputy Sheriff Benevolent Association bargaining units. Each benefit fund has a Board of Trustees, designated by the Union and the County, which manages and sets benefit levels within their respective fund.

We anticipate that all of the County's ten labor unions will enter fiscal year 2011 with no labor agreements in place. Generally, the benefit fund contribution rates for all collective bargaining units and for exempt employees are tied to either the AME or the PBA contribution rates which, barring any contract negotiation settlements prior to the beginning of the 2011 fiscal year, will remain frozen at the 2008 levels of $1,381 and $1,905 respectively.

The estimated 2010 benefit fund/life insurance contribution of $16.9 million is approximately $350,000 less than adopted. Based upon year-to-date expenditures of $14 million as of September 15, 2010, the estimated budget is reasonable.

The 2011 Recommended Budget includes a total of $16.7 million for the benefit fund/life insurance contributions, which is a decrease of approximately $230,000 (1.4%) as compared to the estimated budget. The recommended budget includes approximately $72,000 of the $372,000 requested for contributions for staff at the John J Foley Skilled Nursing Facility which is addressed in further detail in the Department of Health section of this review. The recommended benefit fund contribution is reasonable assuming closure of the Foley Facility as included in the recommended budget.

Social Security (FICA)

Employer's contributions to Social Security tax are computed based upon a pre-determined contribution and benefit base and tax rate for Old Age, Survivors, and Disability Insurance (OASDI) and an unlimited earnings base and pre-determined tax rate for Medicare Hospital Insurance (HI). The 2010 wage base for Old Age, Survivors, and Disability Insurance (OASDI) is $106,800 which is the same as it was in 2009. This is the first time since 1971 that the wage base has not been increased while the rate remains set by statute at 6.2% as it has been for more than 20 years. The Medicare Hospital Insurance tax has no maximum wage base; it is 1.45% on all wages.

The estimated 2010 Social Security liability of $65.5 million is $4.1 million more than the adopted budget and represents 6.7% of estimated personal services costs. This estimate is reasonable and consistent with the 2009 actual FICA ratio of 6.85%. The estimated General Fund Social Security appropriation of $36.1 million is $1.1 million more than the 2010 adopted budget and represents 6.93% of estimated personal services within the General Fund. This estimate is reasonable and consistent with the 2009 actual FICA ratio of 7.17%. The estimated Police District Social Security appropriation of $21.9 million is $3.1 more than the 2009 adopted budget and represents 6.11% of the estimated personal services within the Police District Fund. This estimate is reasonable and consistent with the 2009 actual FICA ratio of 6.16%.

The 2011 Recommended Budget includes $62.5 million for Social Security, which represents 6.53% of the total personal services costs and is 0.32% less than the 2009 actual FICA ratio of 6.85%. The 2011 recommended Social Security funding of $34.7 million in the General Fund represents 6.62% of personal services and appears to be understated by as much as $1.8 million, based upon an average composite FICA ratio of 6.96%, utilizing 2008 and 2009 actual FICA ratios and the 2010 estimated ratio, and assuming budgeted personal service costs are fully expended as budgeted. The 2011 recommended Social Security funding of $21.4 million within the Police District Fund represents 6.16% of personal services and appears reasonable based upon actual experience in 2008 and 2009 and the 2010 estimated ratio of 6.11%.

Unemployment Insurance

The County reimburses the State dollar-for-dollar for all unemployment claims paid to former employees. The 2010 estimated unemployment insurance appropriations total $806,121 for all funds. This estimate is $81,707 more than the adopted budget of $724,414. The estimated General Fund

expenditure of $669,164 is likely overstated by $100,000 based upon expenditures through October 5, 2010 of $292,297.

The 2011 Recommended Budget includes $1,540,166 across all funds as requested. The recommended unemployment insurance appropriation of $750,000 in Fund 632- John J Foley Skilled Nursing Facility provides ample funding for approximately 72 employees to receive the maximum funding of $405 weekly for 26 weeks. In the event that the John J Foley skilled nursing facility ceases operations in 2011, as is reflected in the Executive's proposed operating budget, the Budget Review Office anticipates a deficit within Unemployment Insurance for Fund 632. However, the closure would result in surplus healthcare appropriations based upon the recommended funding of $5.3 million which is ample for the full year and could be applied to the anticipated deficit.

Budget Review Office Recommendations

- Increase 2011 Recommended Social Security within the General Fund (001-EMP-9030) by $1,000,000 to more accurately reflect anticipated expenditures based upon recent FICA contribution rates experienced by the County in Fund 001.
- Increase 2011 Recommended Retirement within the General Fund (001-EMP-9010) by $538,000 to accurately reflect the County's liability by accounting for the portion of 2011 contribution amortization allocated to, but not utilized by, the College.
- Decrease 2010 Estimated General Fund Unemployment Expenditure(001-EMP-9055)by $100,000 based upon year-to date expenditures through October 5, 2010

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Debt Service

Serial Bonds

Serial bonds are general obligation debt used to finance most capital improvements. Related debt service costs in the operating budget represent principal and interest payments on bonds issued over the past 20 years. Across all County funds, excluding the Community College, these costs totaled $68.2 million for 2009 , are estimated to be $95.3 million in 2010, and are recommended at $120.7 million in 2011. The General Fund portion is $47.7 million in 2009, $69.6 million in 2010, and $75.8 million in 2011.

The artificially low amount in 2009 is due in part to the County's 2008 securitization of Tobacco Master Settlement Agreement revenues. The County issued $233 million in "Tobacco Bonds", $219 million of which is being used to pay off a portion of existing County debt. County debt service payments from the proceeds of Tobacco Bonds are considered an off-budget expense to be footnoted on the County's financial statements. The General Fund cost, after adding back these payments, results in debt service increasing by an additional:

- $20.0 million in 2008 to $91.2 million;
- $48.3 million in 2009 to $96.0 million;
- $46.0 million in 2010 to $115.6 million; and
- $39.3 million in 2011 to $115.1 million.

In return for $219 million in reduced debt service payments between 2008 and 2013, the County will forgo 36% of tobacco revenue (about $8.5 million per year) between 2009 and 2012, and 75% of tobacco revenue from 2013 until the bonds are repaid, which is forecast to be in 2034. This will result in an estimated $18.3 million reduction in General Fund revenue in 2013 to a projected annual loss of $26.5 million by 2034.

To determine if the recommended budget includes sufficient funding for serial bond debt service, we estimate the cost of the upcoming 2010 Series B bond issue, scheduled to close on October 28, 2010, and add to this principal and interest payments on previously issued bonds.

- The upcoming Series B bond issue will be for $111,505,000, of which $73,681,713 is for General Fund capital projects (including $35.235 million for the jail), $20 million for land acquisitions paid out of Fund 477 sales tax revenue, $375,000 for the Police District, $7.24 million for various sewer districts, $3,934,786 for the College, and $6,273,501 for other funds. The County's financial advisor, Capital Markets Advisors, has provided us with an estimated debt service schedule for this bond issue.

Based on this estimate and debt service payments on all previously issued bonds, the Budget Review Office finds that the recommended budget does not provide sufficient funds for serial bond debt service in the General Fund, with the shortfall in excess of $2 million.

Bond Anticipation Notes

Bond anticipation notes (BANs) are issued for one year. In general, when BANS mature after one year, the County may (1) renew the BANs annually for up to five years, (2) roll them over into long term serial bonds, or (3) retire them with proceeds from local revenue, state aid or federal aid. The County did not issue BANS from 2004 through 2008. Since then $17,537,214 was issued in 2009, $15,225,000 in May of this year and $13,999,970 will be issued this month (October 2010). The projects included in

the BAN issue are for the most part associated with Federal Stimulus funds. They require first instance funding on the County's part. Federal funds will then pay off the principal amount, while the County incurs the interest expense. Although the expense is not large, the recommended budget did not include funding for BAN interest. Based on an assumed two percent interest rate, we find the 2011 recommended budget included funding for only one of two BANs, resulting in an estimated shortfall of $157,630.

Tax Anticipation Notes

Tax anticipation notes (TANs) are short-term notes, one year or less, issued for cash flow purposes in anticipation of the receipt of property taxes and delinquent property taxes (DTANs). Two borrowings take place each year: (1) TANs are usually issued at the beginning of January, although the County has the discretion to close in December, and (2) DTANs are issued in the fall.

The County just borrowed $120 million in DTANS on September 22, 2010, with interest to be paid off in September of 2011. To our knowledge this will be the largest DTAN the County has borrowed, with the amount steadily rising from $35 million in 2006.

Cash flow problems also factor into the next County TAN borrowing. For the second year in a row the County expects to issue its next TAN in late December, instead of the usual date at the beginning of January. Again, expected borrowing will be a new high of $370 million, the fourth consecutive year in the $300 million range. This note is scheduled to mature in August 2011.

Large annual increases in cash flow borrowings, experienced in each of the past three years, are indicative of significant mounting fiscal and cash flow problems that the County is experiencing. Revenue shortfalls in sales tax, property tax, and state aid result in insufficient revenues to pay for day-to-day expenditures.

Debt Issuance and Redemption Expense

Expenses involved with the issuance of debt instruments are paid out of the operating budget under "001-9700-DBT-Debt Issuance & Redemption Expense-4760-Bond & Note Issue Expense". This includes costs for putting together the official statement that accompanies each bond issue, bond counsel, fiscal advisors and bond insurance. The budget includes about $600,000 annually for this cost.

Pay-As-You-Go Financing

Local Law 23-1994, the 5-25-5 legislation, established a pay-as-you-go funding program for short lived and recurring capital projects. Funding for pay-as-you-go is included in the budget as Transfer to General Capital Reserve Fund (001-E401) and Transfer to Capital Fund (001-E525). The program is a long-term cost effective means of controlling debt service expenses and is viewed as having a positive impact on the County's credit rating. Pay-as-you-go funding is listed as a "significant" best practice by the rating agency Fitch IBCA.

The Recommended Budget includes nothing for pay-as-you-go in 2010 and one-million dollars in 2011. Pay-as-you-go financing has been suspended every year since 2001. Resolution No. 781-2010 suspends it for 2010. As of now, no resolution has been adopted to suspend it for 2011. Over the past 20 years (1990-2009), funding has averaged $2.4 million per year, ranging from zero to $10.9 million.

Increasingly larger levels of borrowing for capital projects in recent years is indicative of a lack of funding for projects that are suited for financing with cash. An aggressive pay-as-you-go policy could fund $15 million to $20 million in capital projects. The Budget Review Office has long been an advocate of a

strong pay-as-you-go policy. This policy saves money over time and, as previously noted, is viewed favorably by the financial markets. Due to current fiscal and economic challenges, this marks the third year where BRO concurs with the logic to forgo pay-as-you-go financing.

The 50% Rule

Resolution No. 1011-2008 authorized the Suffolk County Comptroller to issue bonds with "level or declining annual debt service" for the years 2009 to 2011. Only once since 2003 (2006 Series A) did the County issue bonds in accordance with Section 21(d) of Local Finance Law, the "50% Rule", where principal repayment is required to be no less than one-half the largest payment over the life of the bond.

The "50%-Rule" has a faster payback period. The trade-off is that total debt service costs are less under the "50%-Rule", but higher in the first few years. The financial markets and rating agencies react favorably to municipalities that consistently issue their debt with relatively short payback periods. Relying exclusively on level debt service will increase the County's payback periods. While the short run savings of "level debt service" may seem attractive to the architects of current budgets, the ramifications of such a policy is millions of dollars in non-productive interest costs imbedded in future budgets.

Effects of the Recommended Budget

The following table compares Budget Review Office projections to what appears in the Recommended Budget. Our findings indicate that the budget is short $7,874,549 in General Fund debt service costs with a surplus of $1,374,240 in related revenue. The combined shortfall is $6,500,308.

	2011 Recommended Budget		BRO Projections		Difference (BRO *minus* Recommended Budget)		
	2010 Est	2011 Rec	2010 BRO	2011 BRO	2010 Est	2011 Rec	2010 Est *plus* 2011 Rec
001-9710-6900-Serial Bonds	$36,886,193	$43,075,435	$36,865,582	$43,420,857	($20,611)	$345,422	$324,811
001-9710-7800-Interest On Bonds	$32,321,810	$32,399,955	$32,314,352	$34,417,923	($7,458)	$2,017,968	$2,010,510
001-9730-Bond Anticipation Notes-7820-Bond Anticipation Note Interes	$350,744	$350,744	$350,744	$508,374	$0	$157,630	$157,630
001-DBT-9760-TANs-7840-TAN Interest	$4,181,847	$3,023,889	$5,641,431	$6,945,903	$1,459,584	$3,922,014	$5,381,597
Expenditure Total (changes related to General Fund debt service)					$1,431,515	$6,443,034	**$7,874,549**
Revenue: Premiums reeceived on TAN and DTAN borrowings							
001-DBT-2710-Premium & Accrued Interest On Borrowing	$5,435,083	$5,250,000	$4,910,966.70	$4,910,966.70	($524,116)	($339,033)	($863,150)
Revenue: Premiums reeceived on BAN and Serial Bond borrowings							
001-2956-Earnings Investments - Capital	$2,195,000	$1,425,000	$3,472,556.79	$2,384,833.25	$1,277,557	$959,833	$2,237,390
Revenue Total (changes related to General Fund debt service)					$753,440	$620,800	**$1,374,240**
Shortfall (Expenditures minus Revenue related to General Fund debt service)							**$6,500,308**

As seen in the table, for expenditures:

- Serial bond debt service principal and interest (001-9710) is understated by $2,335,321. The breakdown is:
  - ✓ General Fund principal repayment on serial bonds could be reduced by $20,611 in 2010, but is short by $345,422 in 2011, for a net deficit of $324,811.
  - ✓ General Fund interest on serial bonds could be reduced by $7,458 in 2010, but is underfunded by $2,017,968 in 2011, for a net cost of $2,010,510.

- Bond Anticipation Note (BAN) interest is underfunded by $157,630 in 2011. Our analysis is based on the cost of BAN issues of $15,225,000 in May of this year and $13,999,970 later this month (October), at an assumed two percent interest rate.
- Tax Anticipation Note (TAN) interest for this year is based on the $113 million DTAN and $350 million TAN that were paid earlier this year. The 2010 budget estimate is short by $1,459,584. As for 2011, based on $120 million DTAN issued in September and a projected $370 million TAN to be issued at year-end (at an assumed two percent interest rate), the 2011 Recommended Budget is short $3,922,014. The combined shortfall for 2010 and 2011 is $5,381,597.

As for related revenue:

- The County receives revenue in the form of premiums paid on borrowings. These premiums reflect payments by bidders to lower the effective interest rate charged in order to secure the winning bid. Revenue is understated in the recommended budget, resulting in a surplus of $1,374,240.

Issues for Consideration

- The Budget Review Office agrees with the recommended budget presentation of funding pay-as-you-go in 2011 as a Transfer to Capital Fund (001-E525), instead of a Transfer to General Capital Reserve Fund (001-E401). We have long believed that Fund 401 is not a reserve fund and should be eliminated. General Fund transfers to Fund 401 have never been reserved. Instead they have been used to disperse operating funds during a given year for capital projects. A reserve fund should reserve funds for more than just a portion of the year that they are deposited for. Since these funds are not being reserved, they should not be deposited in a 400 series reserve fund.
- With pay-as-you-go financing suspended every year for the past ten years (2001-10), the County may want to re-think its stance on this law. While pay-as-you-go is a wise fiscal policy, if County lawmakers are consistently unable and/or unwilling to adhere to this policy, the County may want to abolish this law entirely.
- The BRO recommends forgoing level debt service in the future and returning to the more conservative "50%-Rule" to repay its serial bonds. The resulting faster retirement of debt and lower long-run costs would be well received by the credit rating agencies. Should the County wish to continue to allow the Comptroller to issue level debt service beyond 2010, an authorizing resolution would be the recommended course of action.

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Energy Trends

Effects of the Recommended Budget

Energy Trends for Light, Power and Water (4020)

Energy markets remain volatile but gradual recovery from the global economic crisis supports an upward trend in energy prices. Monthly average NYMEX closing prices reveal that crude oil prices have increased by more than 36% and natural gas prices have increased by more than 16% over the same period a year ago, despite lower demand and higher than average reserves.

Across all funds, actual expenditures for Light, Power and Water (4020) were approximately $28.5 million in 2009, down from approximately $30.1 million in 2008. On average, approximately 72% of expenditures for this object flow from the General Fund. Payments for electricity (approximately 78%) and natural gas (approximately 16%) represent nearly all expenditures from this object. The fund also includes expenditures to the Suffolk County Water Authority (SCWA) and other local water districts (approximately 2%). A growing line item within this object is attributable to payments for performance contracts relating to energy improvements at County facilities by the New York Power Authority (NYPA) and others, now at approximately 4% of total expenditures for Light, Power and Water.

The 2010 Adopted budget for this object is $31.4 million. Year-to-date expenditures are approximately $17.2 million, of which approximately $12.4 million are attributable to the General Fund. Despite the commodity cost increases noted above, a winter season that was colder than recent years, and a record hot summer season, Budget Review anticipates that annual expenditures for Light, Power and Water in 2010 will be within the Executive's estimate of approximately $29.1 million, of which approximately $20.2 million is attributable to the General Fund. A slight reduction in the unit cost of electricity, a fixed-price contract for natural gas commodity, and ongoing energy efficiency upgrades at County facilities are several contributing factors mitigating Suffolk County expenditures for energy in 2010.

Based on energy forecasts by the Energy Information Administration (EIA) and others, Budget Review anticipates that energy commodity prices will increase through 2011, at a greater rate than economic recovery. Assuming that the summer of 2011 will be more moderate than the extremely hot summer of 2010, year-over-year consumption of electricity is expected to decline. LIPA is expected to continue its historical trend of absorbing and/or deferring excess costs in the near-term, resulting in a moderate upward adjustment in the cost of electricity in 2011. Scheduled adjustments in National Grid's five-year natural gas rate plan, however, and efforts to recover Site Investigation and Remediation (SIR) costs relating to Manufactured Gas Plants (MGPs), will likely result in upward pressure on natural gas rates. A winter period colder than normal has been forecast by some, which could signal an increase in natural gas consumption over the same period a year ago. Budget Review suggests that expenditures for Light, Power and Water could range between $29.7 and $31.5 million in 2011. With careful consideration to the energy use profile of Suffolk County facilities, anticipation that significant progress will be made on energy efficiency upgrades included in the Capital Program, and reliance on potential savings attributable to recommendations made herein, Budget Review supports the Executive's Recommended 2011 funding level of $28.6 million.

Issues for Consideration

Main Drivers of Suffolk County Energy Expenditures

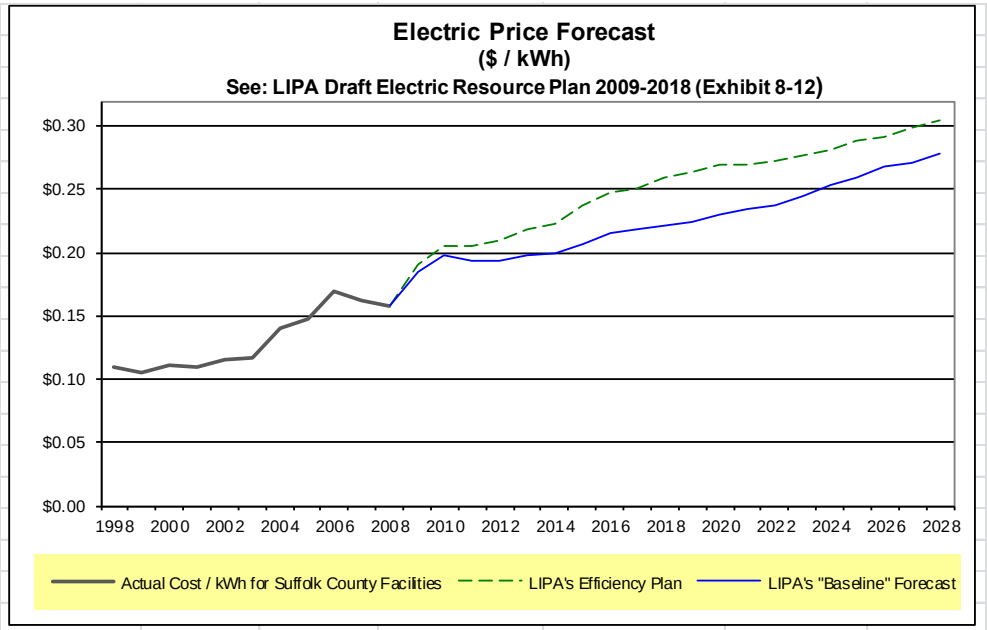
The energy use profile of Suffolk County facilities is the primary influence on expenditures for energy. All other influences relating to expenditures for energy are beyond the County's ability to control, including; energy commodity prices, local utility rates and charges, and costs associated with regulatory

measures that are passed on to consumers. In that context, in its due diligence on behalf of taxpayers, the County should act decisively to reduce energy consumption.

Electricity: As noted above, the dominant share of Suffolk County's average annual expenditures for energy (approximately 78%) relate to consumption of electricity. Seasonal electricity use by County facilities typically peaks during summer months as air conditioning needs increase. Despite the continued economic downturn, the extreme weather we experienced during the summer of 2010 was sufficient to result in a new peak demand record within the LIPA service territory.

In February 2010, LIPA adopted a new electric resource plan with a strong focus on ratepayer funded energy efficiency initiatives. LIPA's has stated it will fund its ten-year program at $100 million per year to support what are projected to be very aggressive efficiency gains. In its Draft Electric Resource Plan (2009-2018), LIPA illustrated a comparative electric rate forecast based on a "Reference Plan" (a baseline – "business as usual") and a "Representative Plan" including, among other factors, the impact on rates associated with adoption of the more aggressive efficiency plan. In Graph I below, Budget Review illustrates Suffolk County's actual cost per kilowatt hour through 2008 and the likely trend going forward based on LIPA's projections.

Graph I ~ Illustration of Forecasted LIPA Electric Rates



Source: BRO - LIPA Energy Plan - Interp of Ann Avg Rates for OP '11

LIPA's Draft Electric Resource Plan also considered the status of existing on-island power plants and other influences on the projected cost of electricity. Budget Review observes that two significant influences that must be considered in the projected cost of electricity are the Power Supply Agreement (PSA) and Management Service Agreement (MSA) currently in effect between LIPA and National Grid. Both of these agreements, worth billions, are due to expire in May 2013. Unless National Grid sells its on-island generation assets it is unlikely that LIPA will find an alternate PSA provider. In any case, Long Island electric ratepayers will be subject to operating and maintenance costs (including the cost of emissions credits), and saddled with potentially billions of dollars in debt service associated with any effort to upgrade the aging plants. A two-year transition period is stipulated in the MSA should the contract be awarded to another provider. In that context, Budget Review anticipates that LIPA will award the next MSA before May 2011.

The LIPA Act grants the Long Island Power Authority power to set rates and charges[3]. Budget Review observes that LIPA's administration of rates and charges has been less than predictable relative to market conditions, however, and its practice of "absorbing" and/or deferring excess costs has contributed to the long-term debt burden on ratepayers. In that context, LIPA's newly appointed Chief Operating Officer, Michael Hervey confirmed before Suffolk County Legislators that year-to-date, LIPA has incurred approximately $184 million in storm related costs; approximately $157 million more than it budgeted for storm restoration in 2010. He also stated that LIPA is still hoping for reimbursement from the Federal Emergency Management Agency (FEMA) of approximately $57 million attributable to the storm that hit Long Island in March. According to Mr. Hervey, LIPA has not yet determined how the excess storm related costs will be reconciled, but recovery of those cost through a bill adjustment is being weighed against increased revenues resulting from the hot summer season, and LIPA's cash reserves[4].

In the context that every $40 million incurred as charges by LIPA ratepayers is equivalent to an average bill increase of approximately 1%, recovery of $100 million would equate to a bill increase of approximately 2.5%. In the past LIPA has sought to avoid bill adjustments by drawing on cash reserves to "absorb" excess costs, or deferring collection over multiple years by bonding expenses. Ultimately, all LIPA costs are paid for by ratepayers, but this practice has concealed important price signals that may have resulted in a natural reduction in demand for energy, and lower electric bills. Once again we must ask if LIPA has sufficient cash on hand to absorb these excess costs, and how much carrying cost will be added to the debt burden we already bear. An equally important but perhaps not so obvious question is; when will we take action on our own behalf to mitigate the cost of electricity. Reducing electric consumption is a self-directed measure the County should aggressively pursue in order to reduce expenditures for electricity, especially in context to the projected cost.

Natural Gas: The second largest component of annual expenditures for Light, Power and Water is attributable to the consumption of natural gas (approximately 16% of object 4020). Subsequent to the acquisition of KeySpan by National Grid in August 2007, a five-year natural gas rate plan became effective in January 2008. Since then, natural gas rates on Long Island have included additional revenue streams for the utility, including incentives for administering energy efficiency programs, and recovery of all environmental remediation costs at a number of former Manufactured Gas Plants (MGPs).

Suffolk County has secured incentives from National Grid's efficiency programs, but program funding for all of Long Island is only $10 million per year, of which $4 million is claimed by the utility for administrative costs. As reported by the Department of Public Works, National Grid's commercial efficiency programs ran out of money in June of this year.

Pending conclusion of an ongoing Public Service Commission (PSC) proceeding[5], Long Island natural gas ratepayers may soon face additional costs relating to Site Investigation and Remediation (SIR) of former MGP sites. The PSC is considering the utility's petition to recover SIR costs in January 2011. Budget Review noted in February 2010 that the projected ratepayer liability that may result from this petition is approximately $334 million through 2012 (excluding carrying costs)[6].

[3] The LIPA Act, Public Authorities Law, Section 1020 – see § 1020-f (u).

[4] Comments of Michael Hervey, Chief Operating Officer, LIPA during appearance before the Suffolk County Legislature's Economic Development, Higher Education & Energy Committee, October 6, 2010.

[5] Verified Petition of The Brooklyn Union Gas Company D/B/A National Grid NY and KeySpan Gas East Corporation D/B.A National Grid to Reopen Proceedings to Consider Recovery of Deferred Balances, Cases 60-G-1185 and 1186, January 29 2010.

[6] See Budget Review memo; *Public Service Commission Proceedings Relating to Recovery of* Site Investigation and Remediation Costs by National Grid, February 23, 2010.

A retail rate strategy pursued by National Grid since January 2008 may hasten a rise in natural gas rates in the near future. With implementation of the current (2008-2012) rate plan, National Grid has aggressively urged large volume ratepayers, including Suffolk County, to move from "alternative fuel" rates to historically more expensive "firm" gas rates7. In the near-term, the change has facilitated purchasing agreements between those customers and independent marketers to supply natural gas commodity at a discount to "bundled" utility rates. Indeed, Suffolk County has entered into a fixed rate one-year contract with a marketer that includes seven of the County's largest facilities. The contract is expected to render significant near-term savings to the County. The long-term consequence of the migration of many large volume consumers to firm gas, however, has already resulted in regional gas capacity issues across Suffolk and Nassau Counties. National Grid's ability to supply new and existing customers is dependent on available capacity of supply and distribution pipeline networks. When natural gas capacity becomes constrained then investment is required for new resources. As a consequence of the mass-migration of large volume consumers to "firm" retail rates, the need for additional natural gas supply pipelines to Long Island, and new distribution pipes on Long Island, will likely arrive sooner than would otherwise have been the case. Debt service for new pipelines will drive up the cost of natural gas for Suffolk County facilities and all consumers across our region. National Grid has informed the Public Service Commission that it will file its next rate case in March 20118.

Performance Contract Payments: Suffolk County has entered into several special contracts that have financed energy related capital improvements at County facilities through projected operating savings. At 4% of total annual expenditures for Light, Power and Water, the ten- to twenty-year payment schedules to the New York Power Authority (NYPA) and other vendors represent long-term annual operating costs. Payments to NYPA currently total approximately $500,000, but the debt service interest rate is adjusted each January based on NYPA's cost of money.

Energy Market Overview

Crude oil prices peaked on the New York Mercantile Exchange (NYMEX) at a daily closing price of more than $145 per barrel on July 6, 2008. On the same day, natural gas closed at the 2008 peak closing price of more than $13 per million Btus. The economic collapse occurring at that time resulted in a global decline in demand for energy, and energy commodity prices fell. In January 2009, crude oil was trading at a monthly average closing price of approximately $42 per barrel and natural gas at approximately $5 per million Btus.

Crude Oil: Despite the continued global economic recession, crude oil prices began to rise in March 2009 and closed the year at more than $74 per barrel (an increase of 77% over the price in January of that year). Crude oil prices continued to rise to more than $84 per barrel through April 2010, when an oil well catastrophe occurred in the Gulf of Mexico. Soon after, the federal government instituted a six month moratorium on deep-water offshore drilling, which shut down millions of barrels per day of potential U.S. oil production. Oddly, with supply capacity reduced, crude oil prices dropped by more than $10 per barrel in May. In fact, crude oil prices are only now approaching the April closing price average as of the time of this writing, in early October. Still, year-to-date through September, crude oil prices have risen by more than 36% during 2010. Why; because for some time the market has not been

[7] Under special contract with the utility, and with discounted rates, large volume natural gas consumers with the capability to burn an alternate fuel (i.e. #2 fuel oil) are obligated to switch away from natural gas use during severe winter temperatures. This helps to "balance" the system, ensuring adequate supply for "Firm" gas customers. Natural gas ratepayers that do not have the ability to burn an alternate fuel subscribe to a variety of "Firm" gas rates – thereby securing uninterrupted natural gas service throughout the year for space heating and other needs.

[8] Verified Petition of The Brooklyn Union Gas Company D/B/A National Grid NY and KeySpan Gas East Corporation D/B.A National Grid to Reopen Proceedings to Consider Recovery of Deferred Balances, Cases 60-G-1185 and 1186, January 29 2010.

driven by demand and supply fundamentals. In fact, according to Energy Economist James Williams, "oil prices are still behaving like equities and continue to trade more or less in sync with stock indexes"[9]. That influence on price compounds our continued dependence on crude oil imports, which Williams puts at 53% (down from 60% five years ago)[10].

Natural Gas: In contrast to crude oil price volatility, natural gas commodity prices have remained below $5 per million Btus for all but three months since January 2009. The resulting price advantage compared to refined oil products has resulted in a reported shift to natural gas for consumers with fuel switching capability, especially in the electric generation market. Still, natural gas commodity prices have remained relatively stable due in part to a renewed focus on inland natural gas reserves from shale fields, because production from those fields has increased dramatically, and because that production has been profitable at lower market prices[11]. This has put a virtual halt to proposals to build Liquefied Natural Gas (LNG) import terminals, and rendered natural gas supplies from weather sensitive areas (i.e. the Gulf Coast) less influential on price. But how long will that last?

The Marcellus Shale Field: Extending from Ohio to West Virginia, and through Pennsylvania into the Southern Tier of New York State, the Marcellus field contains the closest natural gas reserves of significance to our region. Production forecasts have prompted Iroquois Gas Transmission System operators to propose a sixty-mile connecting pipeline project from Pleasant Valley, New York to Wantage, New Jersey (see Illustration I below)[12]. So high are expectations for long-term production that Iroquois suggests the proposed connecting to other shale reserves through the Rockies Express Pipeline will connect the Hudson River Valley, Long Island, New York City, and New England to a 350 year supply of natural gas, at 2008 consumption levels[13].

Illustration I ~ Proposed NYMarc Connector Pipeline

Source: Iroquois Pipeline Operating Company website

Natural gas production from shale fields is heavily dependent on 'horizontal drilling" coupled with a process known as "hydraulic fracturing" (aka "fracking"). A well is drilled down and then across a shale

[9] James Williams, Energy Economist: U.S. Petroleum Overview – September 2, 2010, p.1.
[10] Ibid, p.5.
[11] James Williams, Energy Economist: Marcellus vs Arkansas Shale Plays, Natural Gas Storage – May 24, 2010, p. 1.
[12] Iroquois Gas Transmission System; NYMarc Project Overview website, http://www.iroquois.com/project/documents/NYMarcBrochure11.05.09.pdf
[13] Ibid, NYMarc

layer and then large volumes of water is injected into the shale formation causing it to fracture, thereby releasing more product for harvesting than would otherwise be recoverable. In addition to environmental concerns typical of fossil fuel drilling operations, the large volume of water required for the process has created environmental concerns and is the focus of growing opposition to fracking. In anticipation of market development in New York State, the Department of Environmental Conservation (DEC) is reviewing hydraulic fracturing, and is expected to promulgate rules relating to water use and other issues. Proximity to New York City watershed areas (see Illustration II below) has resulted in opposition from Manhattan Borough President Scott Stringer who released a report in February 2009 entitled Uncalculated Risk. That document sites negative environmental consequences resulting from fracking in nine states across the country.

Illustration II ~ Marcellus Shale in NY & NYC Watershed

Source: EarthJustice website

In addition to viability issues, the total cost of natural gas harvested from the Marcellus field may rise due to other influences. As reported in Bloomberg Businessweek, legislators in Pennsylvania are moving to levy a tax on natural gas drilling that "would split proceeds among the state general fund, environmental needs and local governments"[14].

<u>Plenty, plenty everywhere, but not a drop to spare</u>: James Williams observes of the British Petroleum Gulf oil spill, "At the rate it was presumably flowing, the Macondo well was producing at one percent of all U.S. oil production"[15] – but the spill has been declared the greatest environmental accident in U.S. history. Iroquois projects a 350 year supply of natural gas from virtually next door, but will proliferation of fracking result in competition for potable water supply – or worse, contaminate water supply for a major metropolitan region? Are we tantalizingly close to abundant energy reserves, or have we reached a point where we are willing to put more at risk to sustain the status quo? There are very practical arguments in support of developing fossil fuel reserves, and even if a longer-term view of alternative energy markets prevails, it may take a generation before fossil fuels are displaced to a level of significance. In that context, we should expect continued volatility in energy commodity markets, for both traditional and emerging technologies. As end users, by inaction we abdicate market power to our

[14] Pa. House approves natural-gas drilling tax, The Associated Press, September 29, 2010.
[15] James Williams, Energy Economist: U.S. Petroleum Overview – September 2, 2010, p.5.

energy providers, by decisive action we seize the initiative and drive down expenditures for energy by making better use of the energy supply available.

Budget Review Office Recommendations

Reducing energy consumption is less a technical issue and more an issue of culture, making it more difficult to achieve successful results. A recent example of our unwillingness to change our approach to energy efficiency is the County's failure to implement on a pilot basis a proposed four-day work-week as a "virtual" capital project. The proposed pilot potential was arrived at by consensus of Budget Review and the Department of Public Works after a survey of nearly all County facilities. It speaks volumes that the concept has been successfully implemented in municipal and private sector markets across the country where it is yielding reported savings in energy expenditures ranging between 10 and 30% with little to no disruption of services, and yet we lack the imagination to even try it at selected facilities. The following excerpt from a recent article appearing in *The New York Times* illustrates how broadly energy innovations are being applied by others, even in situations where failure is not an option:

Last week, a Marine company from California arrived in the rugged outback of Helmand Province bearing novel equipment: portable solar panels that fold up into boxes; energy-conserving lights; solar tent shields that provide shade and electricity; solar chargers for computers and communications equipment…."There are a lot of profound reasons for doing this, but for us at the core it's practical, said Ray Mabus, the Navy secretary and a former ambassador to Saudi Arabia, who has said he wants 50 percent of the power for the Navy and Marines to come from renewable energy sources by 2020. That figure includes energy for bases as well as fuel for cars and ships"[16].

The world has changed, and for nearly two decades high-end technologies have been installed in buildings around the world to better control energy use. As effective as those systems can be if properly installed, programmed, and maintained, Building Management Systems (BMS) are not adequately understood or employed because the culture of how we manage our buildings has not kept pace with technology. Suffolk County facilities equipped with these sophisticated energy management systems suffer from a systemic lack of control. Their wide-spread failure has been documented, in part, by a Detailed Investment Grade Energy Audit of the John J. Foley Skilled Nursing Facility, an Energy Assessment of the William H. Rogers Building, and as drivers of ongoing upgrades at several other landmark County properties, including the Dennison Building. The consequence of this poor performance is wasted energy and unnecessarily excessive expenditures for energy.

<u>Energy Systems Computer Specialist (Grade 32-34)</u>: Budget Review first recommended that the County create the position of Energy Systems Computer Specialist (Grade 32-34) in the Review of the 2009-2011 Proposed Capital Program – and reaffirms that recommendation with the following simple cost/benefit justification:

- The Department of Public Works has identified more than thirty County facilities with Building Management Systems. Budget Review has compiled the actual 2009 per building energy data for these buildings, which indicates they account for approximately $13.9 million in expenditures for energy – or nearly half of the total 2009 energy expenditures for all Suffolk County facilities.
- The Department of Public Works has estimated the cost to bring all BMS County-wide on-line for web-accessible monitoring to be approximately $300,000 (including all hardware and software upgrades that may be required).

[16] The New York Times, by Elisabeth Rosenthal, October 4, 2010.

- Budget Review projects the 2011 full-year salary and fringe benefits cost of the proposed Energy Systems Computer Specialist to be within a range of approximately $101,910 to $109,589, and a half-year salary and fringe benefits range of approximately $50,955 to $54,795.
- Based on the projected savings potential noted for the JJ Foley and WH Rogers facilities, a very conservative estimate of the savings potential relating to BMS management is not less than 10% of total annual expenditures for energy - or approximately $1.4 million for this collection of County facilities. A more realistic projection of the annual savings potential at many of these County facilities may be as high as 30% (approximately $4.1 million for all buildings with BMS).
  - Worst Case Full Year Employee Analysis:
    - Annual Employee Cost …….. = $109,589
    - Initial Cost (for web access) ……. + = <u>$300,000</u>
    - Total Cost …… = $409,589
    - Potential Annual Savings (recurring) …….. = $1,392,892
    - Simple Payback = cost / annual savings = .29 years (approximately 3 ½ months)
    - Return on Investment (ROI) = 1 / Simple Payback = 340%

Budget Review notes that the recommended position and upgrades relating to Countywide BMS are integral measures, and that simply hiring an employee or upgrading access to building management systems will not achieve the desired results. The position should be created within the Department of Public Works, Division of Building Operations and Maintenance so that a natural span of control exist between the individual observing issues requiring attention, and the individuals deployed to administer adjustments and repairs.

<u>Employee Development / Training and Continuing Education</u>: Budget Review has noted in prior reviews that savings resulting from training opportunities denied will ultimately add to long-term operating costs and decreased productivity. Suffolk County employee development and training opportunities relating to new energy technologies are limited and deficient. Moreover, significant institutional knowledge has been lost over the past several years as long-time employees have left County service and staffing levels have decreased. Suffolk County should embrace employee development and training with vigor as a vehicle to mitigate severe staffing shortfalls. As it relates to energy, priority should be given to training and educational venues that can result in efficiencies and savings. Parameters should be defined and department managers should be empowered to authorize training and educational venues at the department level.

JSEnergyTrends11

Fees For Services: Non-Employees (4560)

Fees for Services are primarily used to hire consultants to provide services not available in-house. The consultant services are provided by both firms and individuals that are generally "for profit" groups.

Expenditures (4560)

Department	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Audit & Control	$417,122	$498,000	$411,000	$463,000	$430,000
Board of Elections	$25,043	$70,000	$55,000	$63,000	$57,000
Civil Service	$212,524	$500,000	$200,000	$1,403,750	$1,170,000
Consumer Affairs	$15,728	$36,300	$32,670	$41,800	$40,000
District Attorney	$605,075	$609,544	$586,795	$740,000	$762,000
Economic Development	$222,298	$248,326	$250,378	$525,161	$525,161
Employee Benefits	$9,618,138	$10,531,881	$10,669,302	$10,040,579	$10,040,579
Environment & Energy	$46,224	$90,500	$66,550	$87,550	$1,202,255
Executive	$156,165	$267,790	$193,950	$4,773,729	$260,790
Finance & Taxation	$148	$500	$850	$500	$500
FRES	$111,167	$45,745	$386,390	$32,943	$32,778
Health Services	$26,159,919	$26,708,703	$26,969,232	$29,256,594	$25,001,103
Labor	$79,600	$38,000	$96,025	$465,974	$456,974
Law	$2,207,014	$1,802,948	$1,642,535	$1,681,500	$1,681,500
Legislature	$255,042	$375,000	$249,000	$270,000	$270,000
Miscellaneous	$530,845	$495,100	$485,600	$535,600	$535,600
Parks	$38,282	$120,000	$79,000	$71,505	$70,000
Planning	$20,652	$48,662	$40,841	$60,950	$56,550

Expenditures (4560)

Department	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Police	$649,464	$555,300	$624,411	$968,900	$984,509
Probation	$284,611	$487,925	$684,588	$510,130	$436,690
Public Administrator	$7,500	$7,500	$7,500	$10,000	$10,000
Public Works	$4,414,161	$5,662,500	$4,963,742	$18,745,575	$18,745,575
Sheriff	$1,098,162	$1,628,311	$1,878,311	$3,328,333	$1,878,333
Social Services	$3,512,659	$3,891,400	$3,896,779	$4,584,452	$3,982,632
Vanderbilt Museum	$238,170	$235,000	$438,152	$170,000	$170,000
Total	$50,925,713	$54,954,935	$54,908,601	$78,831,525	$68,800,529

Effects of the Recommended Budget

The 2011 Recommended Operating Budget includes $68,800,529 for Fees for Services or 2.5% of total expenditures across all funds. The recommended amount is 25.3% or $13,891,928 above the 2010 estimate. This is mainly attributed to a new expenditure of $14,111,575 in the Department of Public Works for professional services associated with the countywide red light violation camera system. Other significant changes include:

- Civil Service/Human Resources: An increase of $970,000 attributed to the June 2011 Police Officer exam and psychological testing due to anticipated hiring of law enforcement personnel. There is also an estimated increase in enrollment in the Flexible Benefit Program contributing to higher administrative costs.
- District Attorney: An additional $172,000 is included for development of a new Case Management System, which is $22,000 more than requested.
- Economic Development: Increase of approximately $150,000 associated with marketing services for business retention and expansion and $116,661 for a Fair Housing Plan required by the U.S. Department of Housing and Urban Development.
- Environment and Energy: Increase of $1.1 million due to the recommended transfer of the Peconic Estuary Program from the Department of Health Services.
- Health: Decreases due to the expiration of federal grant funds to address H1N1 ($979,752) and for the WIC Nutrition program ($326,645). Other decreases are the result of the proposed transfer of the Peconic Estuary Program to the Department of Environment and Energy and the proposed closure of the John J. Foley Skilled Nursing Facility. There is an increase in Patient Care Programs of approximately $1 million to reflect a change from contracted agency (object 4980) to a fee for service contract.

- Labor: Increase of $221,336 designated for training and intensive services associated with the Workforce Investment Act and an increase of $129,713 for legal and financial counselors/speakers and services for the Displaced Homemaker Program.
- Police: Increase of $408,978 for Public Safety Answering Points (PSAP's).
- The 2011 recommended amount is $10 million less than requested due to:
- Executive (Aging): The Office for the Aging requested $4,509,439 for nutrition and home care contracts in Fees for Services (4560). The Recommended Budget schedules this funding in Contracted Agencies (4980).
- Health: A decrease of $4.3 million is mainly attributed to a reduction of $2.2 million for the John J. Foley Skilled Nursing Facility, the transfer of the Peconic Estuary Program to the Department of Environment and Energy ($1.1 million) and several smaller reductions in other programs.
- Sheriff: The recommended funding for substitute housing is $1,450,000 less than requested. The Sheriff requested an increase due to jail renovations, overcrowding and more restrictive inmate classifications such as gang member separation and inmate mental observation candidates.

RG FeesForServices11

New Format for Departmental Presentation

This year the Budget Review Office report contains a new format for the Departmental presentations.

After researching report styles prepared by other award winning jurisdictions to present budgetary analyses, we developed what we believe to be a format that targets key information in a precise and organized manner.

Each Department presentation begins with tabular material to depict information about Personnel and specific aggregated expenditures and revenues. The Personnel data includes the total number of authorized positions, filled, vacant and percentage vacant based on the authorized position control report as of 9/19/2010. This is intended to give the Legislature a picture of the department staffing based on this recent payroll.

The expenditure and revenue data is aggregated to provide an overall picture to show increases and decreases compared to the prior year actuals and the current year estimates. Expenditure data is limited to the major categories of expenditure and may include more than one fund. It is intended to provide an illustrative picture of expenditure and revenue.

The Department presentation specifically addresses the effects of the recommended budget, issues for Legislative consideration, and summarizes the Budget Review Office recommendations.

The Budget Review Office is sensitive to the current fiscal climate, the impact of the recession and the slow pace of recovery. We are also sensitive to the necessity to meet targeted savings associated with the Early Retirement Incentive Program. The County will experience a few years of transition as we recover and restructure from the significant loss of institutional knowledge. For these reasons we have tempered some of our recommendations to allow for the transition and the recovery when appropriate.

As always, the report contains an executive summary of findings and recommendations for your convenience.

Departments and Agencies

Audit and Control

Personnel (as of 9/19/2010)

Authorized Positions:	89	**Filled Positions:**	69
Vacant Positions:	20	**Percentage Vacant:**	22.5%
Positions Abolished in the Recommended Budget:	10	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,663,750	$6,034,161	$5,901,340	$6,252,234	$5,161,452
Equipment (2000s)	$17,418	$45,900	$20,400	$37,595	$31,900
Supplies (3000s)	$55,463	$75,827	$53,350	$75,827	$69,673
Contracts (4000s)	$422,159	$523,145	$418,900	$485,675	$450,000
Totals	$6,158,790	$6,679,033	$6,393,990	$6,851,331	$5,713,025

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$4,983,727	$6,390,257	$3,343,418	$3,183,000	$3,383,200
Totals	$4,983,727	$6,390,257	$3,343,418	$3,183,000	$3,383,200

Effects of the Recommended Budget

The 2011 Recommended Budget is 14.5% less than the 2010 Adopted Budget and 10.7% less than the 2010 estimated budget. The $5.7 million recommended budget for Audit and Control is $242,000 less than the 2005 Adopted Budget (Appropriations: 001-AAC-1315 and 001-AAC-1990). The difference between the 2010 Adopted Budget, the 2010 estimated budget, and 2011 Recommended Budget is due primarily to the Early Retirement Incentive Program.

The 2010 estimated revenue is approximately $3 million less than adopted as Refunds of Prior Year's Expenses (Rev Code 2701) and Other Unclassified Revenues (Rev Code 2770), which were adopted at $1,610,466 and $1,740,351, respectively, are not expected to materialize. The recommended budget estimates a similarly low revenue total in 2011. Both the 2010 estimated and 2011 recommended budgets are reasonable.

Staffing

Since August 2007, when the Division of Risk Management was transferred to the Department of Civil Service, Audit and Control has had an average of 83 filled positions. The 69 employees currently working in Audit and Control represent the Department's lowest staffing level in more than twenty years, which could impact the ability of the Department to respond timely in addressing those matters that might involve fraudulent activity. Furthermore, it will be difficult for the Department to keep up with the processing of vouchers.

The Department requested two new positions in 2011 for the Audit Division, an Auditor Trainee (grade 17) and a Senior Stenographer (grade 12), to assist with the increasing workload. The recommended budget does not include these positions and abolishes ten positions out of the 12 vacancies created by the 2010 Early Retirement Incentive Program (ERIP). Two of the abolished positions, Executive Director of Accounting Services and Executive Director of Auditing Services, are unique titles that provide direction and supervision to two of the core functions of the Department. The following table lists the positions vacated through ERIP along with their status in the 2011 Recommended Budget.

ERIP Participants		
Title	**Gr**	**Status**
Executive Director of Accounting Services	36	Abolished
Executive Director of Auditing Services	36	Abolished
Deputy County Comptroller	33	Vacant
Chief Auditor	31	Abolished
Chief Auditor	31	Abolished
Assistant Municipal Finance Administrator	30	Vacant
Investigative Auditor	29	Abolished
Investigative Auditor	29	Abolished
Financial Systems Coordinator	28	Abolished
Head Clerk	18	Abolished
Head Clerk	18	Abolished
Senior Account Clerk	14	Abolished

Eighty-eight percent of the recommended budget's $966,000 decrease for the Department of Audit and Control is due to a reduction in Permanent Salaries (001-AAC-1315-1100); primarily due to abolishing half of the current vacancies. However, the recommended budget provides sufficient appropriations to fund all currently filled positions for the full year and all remaining vacancies for 75% of the year in 2011.

Audit Recoveries

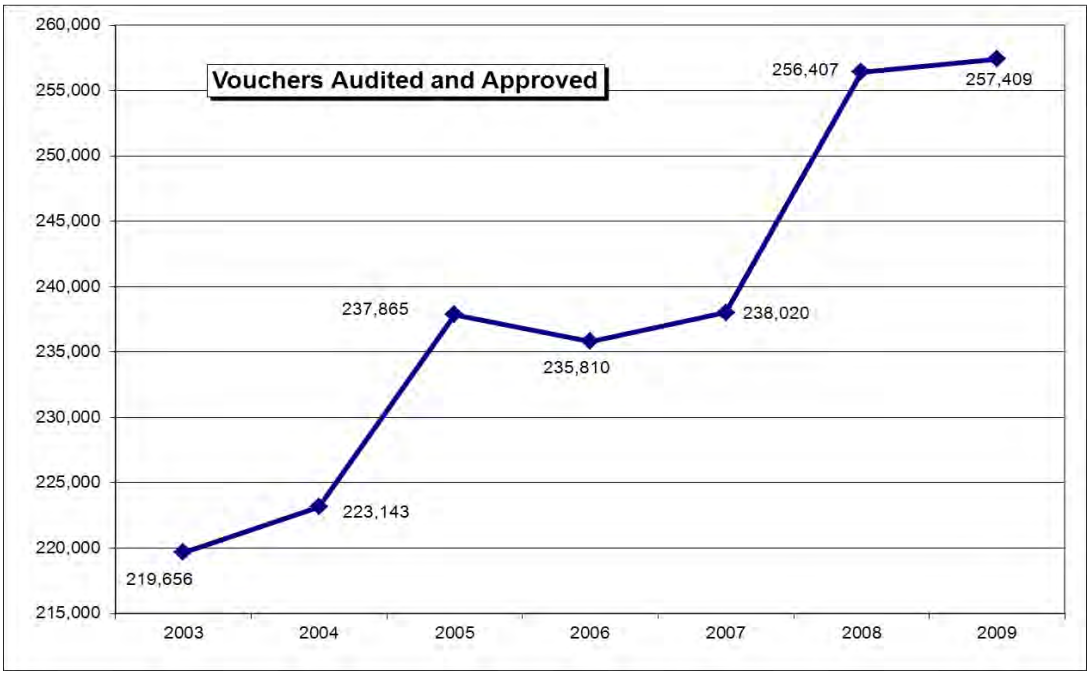
The Department's most significant source of revenue is Audit Recoveries (001-AAC-2702). Recoveries are estimated at $725,000 for 2010, which is reasonable. The recommended budget includes $800,000 for this revenue source in 2011, which is 33% higher than requested by Audit and Control. Considering the abolishment of auditor positions and a reduction in funds for outside audits, the recommended budget may be overstated.

Issues for Consideration

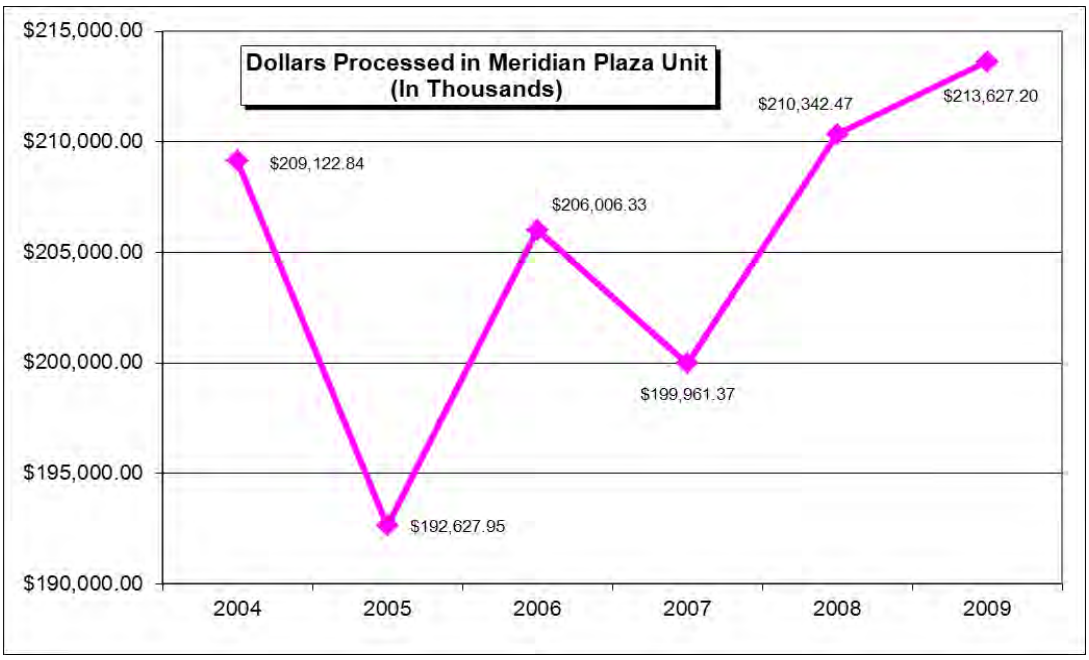
Workload

The Department is facing an increasing workload in terms of volume and complexity. Without sufficient staff to manage with this larger and more demanding workload, the Department's ability to respond timely in addressing those matters that might involve fraudulent activity may be impaired. The Audit Division, Appropriations Unit, and Meridian Plaza Unit have been experiencing growth in workload while staff has decreased.

The Appropriations Unit reviews and approves payment vouchers for every department in the County. The workload continues to increase. In 2009, the Unit audited and approved 257,409 vouchers totaling approximately $1.6 billion.



The Meridian Plaza Unit audits checks, vouchers, service contracts, and electronic benefits issued to vendors and clients. A significant portion of the unit's workload is devoted to auditing standard vouchers for the Department of Social Services (DSS). The dollars processed in this unit have risen every year since 2007.



Prompt Payment Policy

Resolution No. 1357-2007 adopted a 30 day prompt payment policy for daycare centers; Resolution No. 500-2010 enacted a similar policy for all non-profits contracting with the County. With the proposed reductions in staff, these deadlines might prove too onerous for the Department.

Outside Audits

The recommended budget provides $40,000 for outside audits (001-AAC-1315-4560), which is $33,000 less than requested but $17,000 more than estimated for 2010 and $15,000 more than was actually expended in 2009. Due to the large reduction in staffing, it makes sense to consider increasing these funds as it will be difficult to perform the same amount of audits in-house in 2011 that were performed in years past.

Budget Review Office Recommendations

- Increase Fees for Services by $33,000 from $40,000 to $73,000, as requested by the Department since outside audits will become more necessary as staff is depleted.
- Restore the Executive Director of Accounting Services and Executive Director of Auditing Services positions as these are essential to the Department's operations. There are sufficient appropriations to fill these positions.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1315-4560	Fees for Services	$23,000	$0	$40,000	$33,000

BP AAC11

Board of Elections

Personnel (as of 9/19/2010)

Authorized Positions:	123	**Filled Positions:**	118
Vacant Positions:	5	**Percentage Vacant:**	4%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$8,465,597	$8,193,378	$8,274,517	$8,207,228	$8,207,228
Equipment (2000s)	$507,364	$10,000	$225,000	$10,000	$5,000
Supplies (3000s)	$1,268,000	$2,729,500	$2,996,310	$3,174,910	$2,667,010
Contracts (4000s)	$2,584,798	$3,063,580	$2,831,488	$3,466,290	$2,915,965
Totals	$12,825,759	$13,996,458	$14,327,315	$14,858,428	$13,795,203

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$517,036	$0	$856,513	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$132,697	$116,980	$130,127	$137,127	$137,127
Totals	$649,733	$116,980	$986,640	$137,127	$137,127

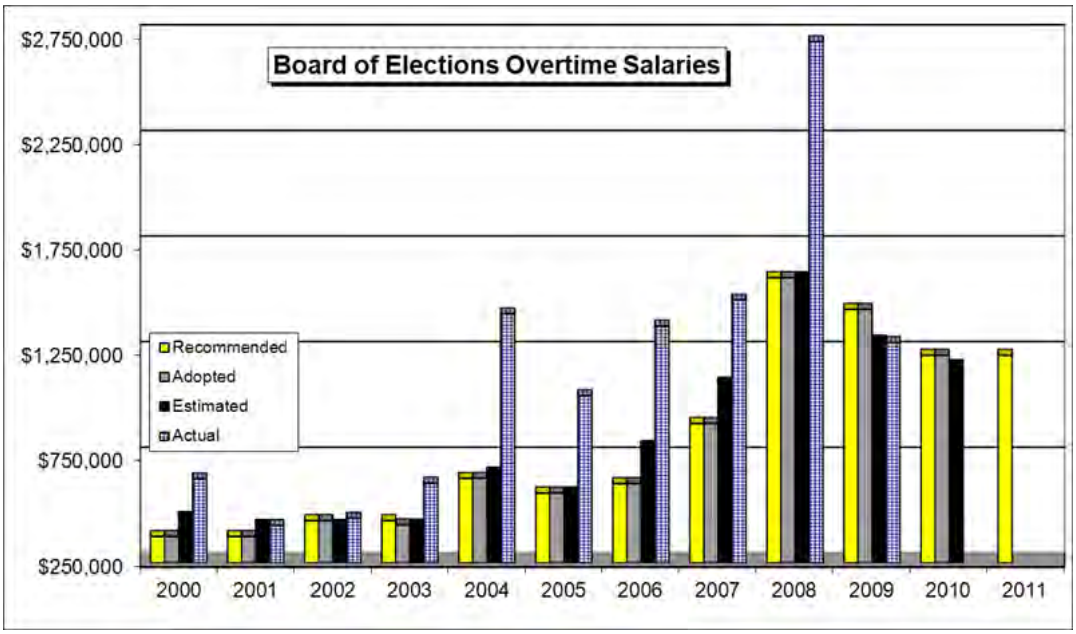
Effects of the Recommended Budget

The 2011 Recommended Budget is 7.6% less than requested, 1.4% less than the 2010 Adopted Budget, and 3.7% less than the 2010 estimated budget. Permanent Salaries (001-BOE-1450-1100) are recommended as requested and are sufficient to fund all currently filled positions for the full year and all vacancies for approximately half the year. The Board of Elections was excluded from the 2010 Early Retirement Incentive Program.

Revenue associated with the Board of Elections is minor and is typically limited to $75,000 to $100,000 annually for the rental of voting equipment to local jurisdictions such as school districts or fire departments. The 2010 estimated budget includes revenue of $856,513 due to one-time Help America Vote Act (HAVA) grant funds used to purchase equipment. The 2011 Recommended Budget includes $137,127 for all Board of Elections revenues, which is reasonable based on historical data.

Overtime Salaries

Estimating expenditures for the Board of Elections is challenging since a large percentage of expenditures are not incurred until election season, which takes place after the budget cycle is substantially complete. Overtime Salaries (001-BOE-1450-1120) are typically one of the largest variables associated with elections expenses. Based on year-to-date expenditures, the 2010 estimated budget is understated. As of September 29, 2010, $995,516 or 84% of the $1.18 million estimated budget has been expended. Given historical precedents and the fact that this year is the first year of full HAVA implementation, actual overtime costs will almost certainly exceed the estimated budget by a substantial amount. The 2011 Recommended Budget for overtime salaries is equal to the 2010 Adopted Budget and is most likely understated as well. The following chart shows overtime expenditures since 2000.



Outside Printing

The Board requested $1.5 million for the printing of paper ballots to be used in the new optical scan voting machines (001-BOE-1450-3040). The 2011 Recommended Budget provides $1,125,000. The Board of Elections is required to print ballots for 110% of the registered voters in Suffolk County for each primary and general election. The Board is also required to run 300 test ballots through each of its approximately 1,200 machines before each election, and is required to provide sample ballots at all 288

polling places, including Spanish ballots at several locations. The Board of Elections has expressed concern that the recommended appropriations will be insufficient.

Elections Inspectors

The 2011 Recommended Budget provides $2,779,065 for Elections Inspectors (001-BOE-1450-4510), which is $539,345 less than requested and $129,595 less than the 2010 Adopted Budget, but $93,901 more than the 2010 estimated budget. While the recommended budget is substantially less than requested, it is more in line with actual expenditures for nonpresidential election years.

Issues for Consideration

Help America Vote Act of 2002

This fall optical scan voting machines were used during statewide primaries for the first time; they will be used for the first time in a general election this November. Although we have been anticipating these changes for several years, evaluating the Board of Elections budget request remains as difficult in 2011 as it was in 2009 and 2010. The County has attempted to budget for HAVA expenses over the past few budget cycles; however, we are still basing appropriations on untested estimates. We will not have a better understanding of the costs associated with paper ballot printing, overtime, and election inspectors until after the 2010 general election, which will not occur until after the 2011 budget cycle.

Mechanical Lever Voting Machines

The Board of Elections currently rents 11,000 square feet of warehouse space at a cost of $7,249 per month for the temporary storage of the obsolete mechanical lever machines. The cost to store these machines for the duration of 2011 will be approximately $87,000. The County should develop a long-term plan for these machines after the election.

Budget Review Office Recommendations

- Increase the 2010 estimated budget by $1.5 million from $1,183,680 to $2,683,680 to reflect a more realistic cost for overtime expenditures
- Develop a long term plan for the storage, sale, or disposal of lever machines, which no longer have a legal use in New York State elections.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation -object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1450-1120	Overtime Salaries	$1,183,680	+$1,500,000	$1,233,000	$0

BP BOE11

Civil Service/Human Resources

Personnel (as of 9/19/2010)

Authorized Positions:	106	**Filled Positions:**	95
Vacant Positions:	11	**Percentage Vacant:**	10.4%
Positions Abolished in the Recommended Budget:	5	**New Positions:**	2

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,977,779	$6,282,623	$6,123,647	$6,908,456	$6,081,111
Equipment (2000s)	$1,794	$11,507	$11,057	$5,100	$3,700
Supplies (3000s)	$383,050	$176,696	$92,555	$244,330	$208,233
Contracts (4000s)	$214,396	$506,895	$203,815	$1,413,750	$1,179,194
Totals	$6,577,019	$6,977,721	$6,431,074	$8,571,636	$7,472,238

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$435,554	$635,000	$635,000	$2,510,000	$2,510,000
Other Income	$159,570	$166,219	$181,819	$224,000	$222,500
Totals	$595,124	$801,219	$816,819	$2,734,000	$2,732,500

Effects of the Recommended Budget

The 2011 Recommended Budget is $512,000 more than the 2010 Adopted Budget due to increased costs associated with administering the police exam in June of 2011. There is a $1.9 million increase in revenue due to exam fees.

Staffing

Recommended salary appropriations are 9.6% less than the 2010 Adopted Budget and 3.3% less than the 2010 estimated budget due to positions being vacated as a result of the 2010 Early Retirement Incentive Program (ERIP). Nine employees participated in ERIP; five of the resulting vacancies are abolished in the recommended budget. The following chart lists ERIP titles and their status in the recommended budget.

ERIP Participants		
Title	**Gr**	**Status**
Principal Personnel Analyst	28	Abolished
Principal Personnel Analyst	28	Abolished
Secretarial Assistant	17	Vacant
Secretarial Assistant	17	Vacant
Director of Examinations	31	Abolished
Senior Clerk Typist	12	Abolished
Senior Clerk Typist	12	Vacant
Certifications Manager	27	Vacant
Administrator III	28	Abolished

Although the recommended budget abolishes the Director of Examinations position, which is a unique County title for the head of the Examinations Division, a Principal Personnel Analyst was recently reclassified to Director of Examinations. Administering Civil Service exams is a core County function that requires adequate oversight and supervision to ensure the timely issuance of tests and the establishment of eligible lists in a manner that upholds the integrity of the process.

The 2011 Recommended Budget creates a new Account Clerk Typist (grade 11) position for the Temporary Assistance Unit, a floating clerical pool that serves all County departments. The recommended budget also creates a new Deputy County Personnel Officer (grade 39) in order to establish a clear line of succession should the County Personnel Officer be unable to continue his duties. Currently, Civil Service is the only large County department without a deputy director position. The annual salary cost of adding this position would range from $105,586 to $149,162, depending on the step at which the employee is hired; however, it does not appear that funding has been included for this position. The Executive has recommended this position in the past, but the Legislature chose not to include it in the adopted budget. The current Personnel Officer's term is set to expire in 2013.

The recommended budget includes sufficient permanent salary appropriations to fund all currently filled positions in the department for the duration of 2011. There is no funding to fill newly created or vacant positions.

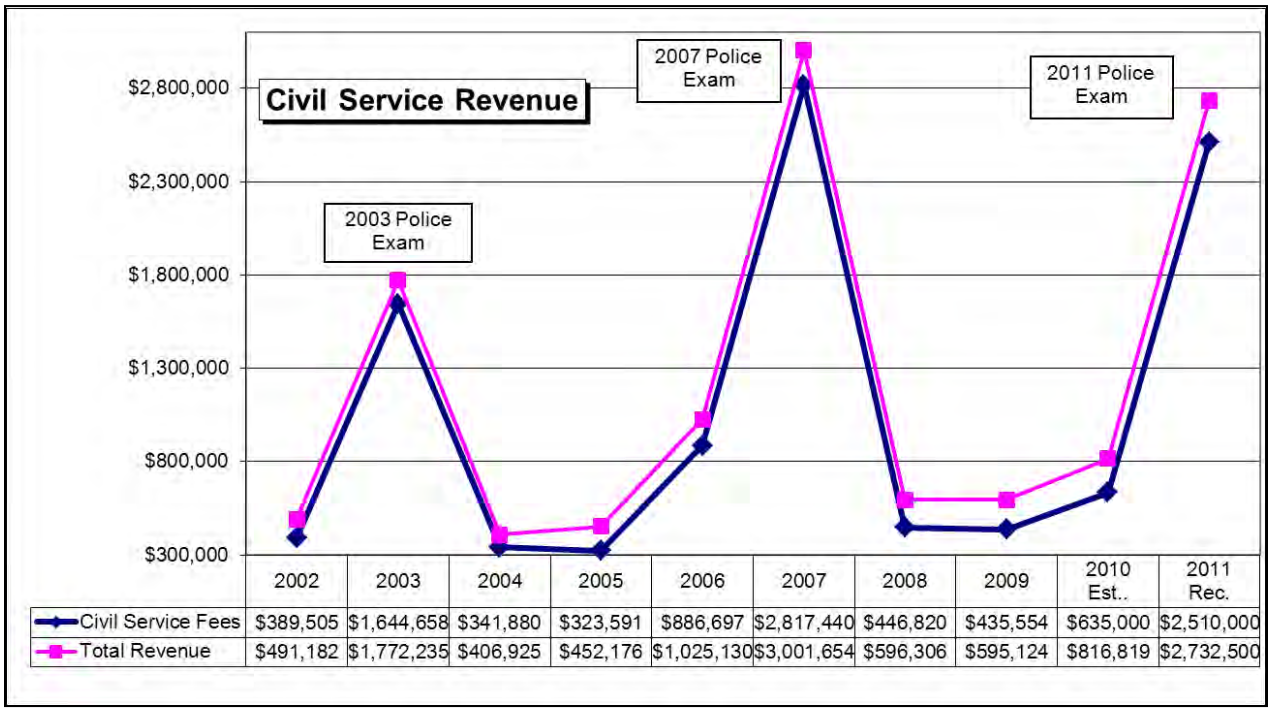
2011 Police Exam

Civil Service requested additional appropriations for the administration of the 2011 Police Exam. The recommended budget provides approximately 15% less than requested. The following chart lists the requested and recommended amounts for costs associated with the police exam, including funds for exam monitors, supplies, printing, credit card fees for accepting online payments, and contractual services for psychological exams and validity studies.

Fd	Dep	Unit	Obj	Obj Name	2011 Req	2011 Rec	Rec-Req
001	CIV	1430	1110	Interim Salaries	$612,000	$550,800	($61,200)
001	CIV	1430	3010	Office Supplies	$20,000	$10,000	($10,000)
001	CIV	1430	3020	Postage	$7,000	$5,000	($2,000)
001	CIV	1430	3040	Outside Printing	$14,300	$7,000	($7,300)
001	CIV	1430	3460	Bank Service Charges	$70,000	$63,000	($7,000)
001	CIV	1430	3770	Advertising	$10,000	$9,000	($1,000)
001	CIV	1430	4560	Fees For Svcs: Non-Employee	$1,403,750	$1,170,000	($233,750)
				Total	$2,137,050	$1,814,800	($322,250)

Revenue

As seen in the following chart, Civil Service Fees (001-1430-1240) typically account for approximately 87% of the Department's revenues. Revenues are significantly higher every four years when the police exam is given.



The Recommended Budget includes $2.5 million in revenue from Civil Service fees in 2011; approximately quadruple what is estimated for 2010. It is important to note that the revenue projected for the 2011 police exam is less than the $2.8 million collected from the last police exam in 2007, despite a higher than expected number of applicants. The Personnel Director has expressed concerns that even this decreased estimate may be too optimistic as a result of recently enacted fee waiver legislation.

Pursuant to the following legislation, the following groups would have the $100 exam processing fee waived:

Resolution No.	Exemption
206-2006	Unemployed, Medicaid Recipients, TANF Recipients, and Food Stamp Recipients
326-2007	Auxiliary Police
459-2007	Veterans
254-2008	Volunteer Fire Department and EMT Personnel
402-2009	Volunteer Members of the Community Emergency Response Team (CERT)

At the time of the last police exam in 2007, exemptions were given only to individuals on public assistance or that were unemployed and able to demonstrate that they were the primary provider for a household. Current legislation does not include the primary provider clause and adds the above exemptions. In addition, the following factors have contributed to the Department of Civil Service's concerns:

- More veterans take the police exam than any other exam.
- Resolution No. 206-2006 does not specify how a status of unemployment must be "certified".
- The police exam attracts mostly young people due to eligibility requirements. Many recent high school and college graduates would qualify as unemployed.
- The County relies on substantial revenues to offset the costs of exam proctors, facility rental, psychological evaluations, increased printing, and other expenses associated with administering the police exam.

Civil Service estimates $1.9 million or 76% of the total expected 2011 exam revenue to come from the police test. The Department estimates that it will receive up to 40,000 police applications. Implicit in these estimates is an exemption rate greater than 50% (40,000 x $100= $4 million).

Issues for Consideration

The Divisions of Risk Management and Employee Medical Health Plan are budgeted within the Department of Civil Service.

Risk Management

Risk Management oversees the County's self-insurance program, workers' compensation, and auto and general liability. The division is responsible for processing these expenditures; however, the actual expenses are accrued to the miscellaneous category in the County's Self Insurance Fund (038). The following table is a summary of the County's liability from 2009 through the 2011 Recommended Budget.

Total County Liability Expenses 2009 Actual-2011 Recommended					
038-MSC	2009 Act	2010 Adpt	2010 Est	2010 YTD	2011 Rec
Auto Liability	$1,108,221	$1,035,000	$1,518,000	$1,096,003	$790,000
Auto Physical Damage	$1,754,471	$1,410,000	$1,202,000	$944,174	$1,255,000
Bus-3CD	$816,906	$1,176,000	$1,952,000	$595,500	$1,283,000
Employee Practices Liability	$204,632	$250,000	$1,139,104	$2,045,167	$100,000
General Liability	$3,284,422	$1,020,000	$787,000	$421,769	$980,000
Medical Malpractice Insurance	$425,000	$500,000	$47,400	$47,646	$150,000

Total County Liability Expenses 2009 Actual-2011 Recommended					
038-MSC	**2009 Act**	**2010 Adpt**	**2010 Est**	**2010 YTD**	**2011 Rec**
Unallocated Insurance	$4,392,014	$4,625,000	$4,175,000	$4,021,036	$4,400,000
VDT Claims	$55,555	$95,000	$79,000	$50,421	$90,000
Workers' Compensation	$28,470,374	$27,410,600	$29,574,100	$21,391,410	$30,485,600
Grand Total	$40,511,596	$37,521,600	$40,473,604	$30,613,127	$39,533,600

It is standard practice for the County to issue serial bonds to pay for judgments and liabilities. While this offers the County the advantage of deferring payment and is sensitive to cash flow needs, it leads to higher overall costs. By placing an average of $5 million in the operating budget each year for liability cases, the County could avoid significant debt service costs. The downside of placing these funds in the operating budget is that it forces the County to find additional revenue in the equal amount.

The following chart shows the additional cost associated with bonding liability settlements for 2008 through 2010 (as of September 15, 2010). When bonds are issued for 20 years at prevailing rates, the cost to the County is approximately 33% higher than the amount of the settlements; an additional $6 million.

Comparison Cost of Paying for Settlements with Operating Funds or Serial Bonds (2008-2010)			
2010 YTD			
Type	**Authorized**	**Cost to Bond**	**Interest Payments**
Auto Liability and Damage	$1,000,000		
Bus Liability	$0		
Employee Practices Liability	$2,045,167		
General Liability	$0		
Medical Malpractice	$48,857		
Total	$3,094,024	$4,637,409	$1,543,385
2009 Actual			
Type	**Authorized**	**Cost to Bond**	**Interest Payments**
Auto Liability and Damage	$894,262		
Bus Liability	$293,076		
Employee Practices Liability	$204,632		
General Liability	$2,963,871		
Medical Malpractice	$0		
Total	$4,355,842	$6,565,042	$2,209,200
2008 Actual			
Type	**Authorized**	**Cost to Bond**	**Interest Payments**
Auto Liability and Damage	$468,306		
Bus Liability	$1,061,122		
Employee Practices Liability	$24,000		
General Liability	$2,243,716		
Medical Malpractice	$724,999		
Total	$4,522,143	$6,815,688	$2,293,545

	Totals		
	3 Yr. Authorized Total	Cost to Bond	Interest Payments
	$11,972,009	$18,018,139	$6,046,130

BP CIV11

Consumer Affairs

Personnel (as of 9/19/2010)

Authorized Positions:	43	**Filled Positions:**	32
Vacant Positions:	11	**Percentage Vacant:**	26%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$1,469,928	$2,063,427	$1,844,676	$2,064,277	$2,061,540
Equipment (2000s)	$413	$5,500	$3,500	$3,500	$2,950
Supplies (3000s)	$25,795	$40,689	$25,100	$38,300	$32,563
Contracts (4000s)	$16,038	$41,900	$34,620	$47,400	$44,800
Totals	$1,512,174	$2,151,516	$1,907,896	$2,153,477	$2,141,853

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$41,733	$0	$32,000	$34,999	$34,999
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$4,485,079	$4,538,300	$5,153,215	$5,371,800	$5,372,000
Totals	$4,526,812	$4,538,300	$5,185,215	$5,406,799	$5,406,999

Effects of the Recommended Budget

Personal Services

The Recommended Budget provides $2 million for Permanent Salaries which is adequate to fund all 32 filled positions in 2011, and fill all 11 vacant positions for half of the year.

Revenues

Due to an input error, the Recommended Budget overstates Consumer Affairs 2010 Estimated, Requested and Recommended Revenues by $265,000.

Issues for Consideration

Personal Services

The filling of the 11 vacant positions will enable the Department to become more proactive in its mission than reactive.

- **Administration Unit** - For the last two years, the Department has been without an Assistant Director of Consumer Affairs. Without this position, it is ambiguous who is responsible when the Director of Consumer Affairs is absent, such as on vacation or out sick.
- **Constituent Complaints Unit** - This unit responds to constituent complaints by phone, mail, email, and walk-ins. Currently this unit is without a Director of Complaints Investigations & Information, which is the head of the unit, a Clerk Typist, and a Community Service Aide. Filling these positions will enable the unit to have sufficient supervisory and support staff, freeing the three investigators for field work and investigating complaints on site.
- **Licenses Unit** - This unit licenses many of the trades in Suffolk County (Home Improvement, Electrical, Plumbing, Painting, and others) and investigating constituent complaints with these trades. Currently this unit is without an Occupation License Specialist V, which is the head of the unit, a Consumer Affairs Investigator II – Electrical, and a Neighborhood Aide. Filling these positions will provide sufficient supervision and enable the Department to properly investigate complaints against licensed and unlicensed individuals.
- **Weights and Measures Unit** - This unit tests and inspects over 21,000 weight and measuring devices in Suffolk County that are used for commercial purposes (food, scrap metal, gold scales, gas pumps, fuel oil truck meters, and others). Currently this unit is without a Director of Weights & Measures (earmarked to Administrator IV in 2011), which is the head of the unit, and two Weights & Measures Inspectors. Filling these positions will provide sufficient supervision and enable the Department to properly investigate complaints arising from inaccurate weight and measure devices.

Revenues

The $265,000 error in the recommended revenue is a result of input errors concerning revenue codes utilized when the operations of Consumer Affairs were under the Office of the County Executive. Based on discussions with the Budget Office, the following revenue amounts were input in error: Fines - Weights & Measures at $165,000 and Fines – Licensing and Complaints at $100,000.

Based on historical revenue trends and the inclusion of the $165,000 input error, BRO projects the Estimated Fine – Weights and Measure (code 2631) revenue is overstated by $125,862 in 2010 and by $165,000 in 2011.

Based on historical revenue trends and the inclusion of the $100,000 input error, BRO estimates the Fines – Licensing and Complaints (code 2632) revenue is overstated by $116,650 in 2010 and by $100,000 in 2011.

The Estimated Weights & Measures revenue (code 2547) is a $407,215 or 39.3% increase over the Adopted Budget. Based on discussions with the Department, the increase in Weights & Measures revenue is primarily a result of increased enforcement from the two additional filled and trained Weights & Measures Inspectors in 2010. Based on historical revenue trends, BRO estimates Weights & Measures revenue (code 2547) is overstated by $205,580 in 2010 and reasonable for 2011.

Budget Review Office Recommendations

- Reduce 2011 recommended revenues by $265,000. To correct the budget input errors and to be within historical revenue trends, reduce Consumer Affairs 2010 estimated revenues by $448,092.

Table of BRO Recommended Changes

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-EXE-6610-2631	Fines - Weights and Measures	$330,000	-$125,862	$330,000	-$165,000
001-EXE-6610-2632	Fines – Licensing & Complaints	$134,000	-$116,650	$140,000	-$100,000
001-EXE-6610-2547	Weights & Measures Fees	$1,444,215	-205,580	$1,500,000	$0

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Cornell Cooperative Extension of Suffolk County

CCE General Fund Contractual Expenditures

PSEUDO Code	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
GGW1	$361,383	$385,875	$385,875	$385,875	$385,875
GHE1	$150,703	$172,922	$161,000	$172,922	$172,922
HSD1	$678,873	$686,338	$675,568	$675,568	$675,568
HSE1	$477,819	$477,819	$483,159	$483,159	$483,159
HSF1	$489,338	$491,506	$496,936	$496,936	$496,936
HSG1	$0	$82,000	$82,000	$0	$0
HSI1	$917,857	$948,134	$948,134	$948,134	$948,134
JHU1	$0	$188,500	$188,500	$0	$0
001 Totals	$3,075,973	$3,433,094	$3,421,172	$3,162,594	$3,162,594

CCE Fund 477 Contractual Expenditures

PSEUDO Code	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
GZA1	$367,332	$340,000	$340,000	$420,000	$420,000
HSJ1	$145,417	$130,875	$130,875	$130,875	$130,875
HSK1	$276,582	$260,786	$260,786	$260,786	$260,786
HSM1	$201,698	$187,272	$187,272	$187,272	$187,272
HSN1	$329,920	$320,441	$320,441	$320,441	$320,441
477 Totals	$1,320,949	$1,239,374	$1,239,374	$1,319,374	$1,319,374
Grand Totals	$4,396,922	$4,672,468	$4,660,546	$4,481,968	$4,481,968

PSEUDO Code	CCE Program Name
GGW1	Diabetes Prevention
GHE1	Food Stamp Program
GZA1	Suffolk County Phase II Stormwater Management Program
HSD1	Administration, Finance and Communication
HSE1	Marine
HSF1	Agriculture & Horticulture
HSG1	4H Youth & Development & Farm Education
HSI1	Farm Meat Production
HSJ1	Alternative Management Strategies for Control of Insect Pest
HSK1	Implementation and Development of Suffolk County's Agricultural Stewardship
HSM1	Pest Management Program for Suffolk County Properties
HSN1	Restoration of Peconic Bay Scallop Populations and Fisheries
JHU1	Family Health & Wellness

Effects of the Recommended Budget

Cornell Cooperative Extension of Suffolk County

Cornell Cooperative Extension requested funding as adopted in 2010, $3.4 million for the eight General Fund programs. The Recommended Budget discontinues funding of $82,000 for Cornell Cooperative Extension's 4H Youth & Development & Farm Education, and $188,500 for Family Health & Wellness as requested by the Department of Health Services. The Legislature restored funding for the 4H Youth & Development & Farm Education, and the Family Health & Wellness programs in the 2010 Adopted Budget.

Issues for Consideration

4H Youth & Development, & Farm Education Program (HSGI)

This program provides education in Animal Science, Career Exploration, Citizenship, Clothing & Textile, Food & Nutrition, Plant Science, and runs Cloverbud Clubs. CCE reports this program reaches 30,000 youth countywide annually.

Family Health & Wellness Program (JHUI)

This program provides education in Nutrition, Diabetes, Human Development, Parenting, and Professional Development. CCE reports this program has reached over 50,000 Long Island residents and has helped reduce childhood obesity and Type II diabetes.

CCE 477 Water Quality Fund Programs

Cornell Cooperative Extension requested an increase of three percent in funding over the 2010 adopted amounts to maintain program service levels, and an additional $67,083 to fund a Stormwater Coordinator and $2,717 for associated equipment for the Suffolk County Phase II Stormwater Management Program (GZAI) to fulfill 2011 program requirements. The Recommended Budget includes $420,000 as requested by CCE and the Department of Environment and Energy for the Suffolk County Phase II Stormwater Management Program. The Department of Health Services did not request the three percent funding increase for four other CCE 477 programs. The recommended budget includes a total of $899,374 for the four other water quality programs, the same as the 2010 Adopted Budget. A three percent increase would be an additional $26,981.

Expanded Overviews of 2011 Defunded CCE Programs

The following CCE programs are terminated in 2011 unless funding is restored.

Family Health & Wellness (JHU1)

This program, in conjunction with the College of Human Ecology and the Department of Human Development and Nutritional Sciences at Cornell University, is comprised of three functional areas: Food and Nutrition Education in Communities, Reducing Obesity Prevalence and Preventing and Managing Disease, and Strengthening Family Well-Being. Cornell Cooperative Extension of Suffolk County requested $188,500 from the County to fund $181,138 in salary expenditures for six part-time, and one full-time staff member and $7,362 for other program costs. In addition to County funds, Cornell University is providing $75,282 to fund 95.5% of the fringe benefits expenditures of $77,155 and is projecting program revenue of $14,807 to fund the remaining other program expenditures.

- **Food and Nutrition Education in Communities** - This sub program is designed to reach families countywide; educational programs are held at the CCE building in Riverhead, County Farm in Yaphank, schools, libraries, and community locations. The program focuses on chronic disease prevention, proper nutrition, food safety, diabetes self-management and weight management. Seventy-five percent of the target population is families at or below the federal property level. The

program also provides nutrition education to students in targeted school districts and parents of young children though library programs. The program promotes the use of two government programs, the Expanded Food and Nutrition Education (EFNEP), and the Supplemental Nutrition Assistance Program (SNAP-NY).

The program's goals are: Reach 600 families and individuals and 600 youth, though a series of classes (EFNEP). Reach 8,000 adults and 1,000 youth with health and wellness messages. Work with the Department of Social Services (DSS) and human service agencies in recruiting participants and expanding program opportunities. Reach 2,000 parents/caregivers of young children and youth to improve parenting with food skills, food choices, and physical activity. Reach 250 educators, dieticians and health professionals to participate in 90 hours of professional training in childhood obesity, nutritional research and food safety.

- **Reducing Obesity Prevalence and Preventing and Managing Chronic Disease** - This sub program is designed to educate human service agency professionals, school staff and parents to promote behavioral changes pertaining to diet to support good health. This Diabetes Education Program is a collaboration between the Suffolk County Department of Health Services, Division of Patient Care, and Cornell Cooperative Extension. The program's goals are accomplished through individual consultations, diabetes self-management classes, weight management classes, community presentations at libraries and schools, and through professional development training for professional staff at the County health centers.

  The program's goals are to educate 5,000 adults though media, website, print, and community events to increase their awareness of risk factors and prevention of Type 2 diabetes; counsel 2,000 individuals with diabetes through group and individual education sessions how to better manage their disease; identify 500 individuals with diabetes or the risk for developing diabetes though the County health centers and provide diabetes education; educate 2,000 families/adults to understand the elements of a healthy lifestyle; increase awareness and enhance knowledge on the risks of obesity and Type 2 diabetes through media.

- **Strengthening Family Well-Being** - This sub program provides educational programs and materials on all aspects of child development through parenting workshops and at schools, libraries, and community organizations. The program's goal is to increase awareness of challenges faced by families raising children (lack of social support, access to quality child care, access to healthy food and activities). The program provides a 90 hour "Family Development Credentialing Program" to front line family workers at the CCE Riverhead office.

  Service level: Provide 100 hours of training for 250 educators, youth workers and human services staff, on topics of current interest. Provide 200 hours of topical, research-based education programs for 5,000 parents, and caregivers at CCE Riverhead site, and at local community sites. Provide technical assistance to County departments and community groups on topics related to Family Wellness, as needed. Provide support to Family Place Libraries with staff training and parent-toddler workshops in child development and nutrition. Write a monthly article for parents in the Long Island Parent Magazine.

  We were informed by CCE that the Family Health & Wellness Program, in addition to the above, oversees and administers the following County, State and Federal programs, and without County support of $188,500 for JHU1 in 2011, the programs are in jeopardy of reduced or lost funding as follows in the next table:

Program	Amount	Funding Source *
Diabetes Education Contract (GGW1)	$385,375	County General Funds to CCE
Cornell University Support – Employee Benefits	$355,646	Cornell University to CCE
NYS "Creating Healthy Places" Grant	$225,000	State Grant to CCE
ESNY Food Stamp Program (GHE1)	$172,922	Federal Funds to NYS to County DDS to CCE
EFNEP Nutrition Education	$114,269	Federal Funds to Cornell University to CCE
March of Dimes Grant	$56,461	Foundation Funds to CCE
Family Health & Wellness (JHU1)	$14,807	Program Fees
Total	**$1,324,480**	

*The above table data was provided by Cornel Cooperative Extension of Suffolk County

4-H Youth and Development and Farm Education (HSG1)

This program is based and administered from the Suffolk County farm and Cornell Cooperative Extension of Suffolk County's (CCE) farm education center. CCE proposed funding for this program at $546,431 in 2011 with three funding streams, the County share at $82,000 or 15% of the program cost (or 26% of the salary expenditures); Cornell University share at $131,431 or 24% of the program cost (or 97% of the fringe benefits expenditures); and program revenue of $333,000 or 61% to fund all other program expenditures.

As per CCE funding request's, the 4-H Youth Development & Farm Education Program is affiliated with the Suffolk County Community College Veterinary Science Technology Program, LaGuardia College's Farm Animal Nursing course, and Eastern and Western Suffolk BOCES Small Animal Care vocational programs for high school students. The County Farm is a hands-on learning laboratory and is the only local opportunity for these students to work with large farm animals.

Service level: in addition to the above but not limited to the following: Provide 4-H programs in schools; libraries; organize two special events, the Baby Animal Day, and the Pumpkin Fling contest at the County Farm; run summer day camp programs for youths; provide agriculture education, 4-H programs and 4-H livestock showmanship program at the County Farm.

We have been informed by CCE that without County funding of $82,000 in 2011 the CCE University funding share of $131,431 and program service would be reduced and program offering fees increased.

Budget Review Office Recommendations

- Restore the 4H Youth & Development & Farm Education program at $82,000.
- Restore the Family Health & Wellness program at $188,500.
- Provide $26,981 for a three percent increase for four CCE 477 programs.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation -object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-8750-4980-HSG1	4H Youth & Development & Farm Education	$82,000	$0	$0	$82,000
001-8750-4980-JHU1	Family Health & Wellness	$188,500	$0	$0	$188,500

Table of BRO Recommended Changes					
Expenditures					
477-8751-4980-HSJ1	Alternative Management Strategies for Control of Insect Pest	$130,875	$0	$130,875	$3,926
477-8751-4980-HSK1	Implementation and Development of Suffolk County's Agricultural Stewardship	$260,786	$0	$260,786	$7,824
477-8751-4980-HSM1	Pest Management Program for Suffolk County Properties	$187,272	$0	$187,272	$5,618
477-8751-4980-HSN1	Restoration of Peconic Bay Scallop Populations and Fisheries	$320,441	$0	$320,441	$9,613

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County Clerk

Personnel (as of 9/19/2010)

Authorized Positions:	131	**Filled Positions:**	108
Vacant Positions:	23	**Percentage Vacant:**	17.6%
Positions Abolished in the Recommended Budget:	1	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,637,974	$6,272,801	$5,655,192	$6,698,513	$5,634,330
Equipment (2000s)	$116,374	$191,640	$236,581	$147,845	$130,045
Supplies (3000s)	$775,609	$735,442	$649,774	$754,187	$731,287
Contracts (4000s)	$525,927	$553,097	$550,150	$584,850	$573,450
Totals	$7,055,884	$7,752,980	$7,091,697	$8,185,395	$7,069,112

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$35,727	$203,478	$68,229	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$16,436,834	$16,700,000	$17,491,800	$17,365,318	$17,950,000
Other Income	$5,779	$2,500	$4,000	$2,500	$4,000
Totals	$16,478,340	$16,905,978	$17,564,029	$17,367,818	$17,954,000

Effects of the Recommended Budget

Personal Services

The Recommended Budget provides $5.3 million for permanent salaries, which is adequate to fund all 108 filled positions in 2011. The Department requested $6.3 million or $1million more for the filling of all vacant positions over the year.

As a result of the Early Retirement Incentive Program, the Recommended Budget abolishes one vacant Senior Micrographics Technician position.

Revenue

The Recommended Budget estimates a $791,800 or 4.7% increase in 2010 Departmental Income (County Clerk, Micrographics, and Subscription Fees) over the adopted amount, and recommends a $1.25 million or 7.5% increase in 2011 Departmental Income over the 2010 adopted amount.

Issues for Consideration

Personal Services

The recommended funding for Permanent Salaries is insufficient to fill any vacant positions, and will result in a vacancy rate of 17%. Sixteen of the 22 or 73% of the vacant positions are under grade 19 and are the workforce that interacts with the general public on a day to day basis and processes the records in the office. These records include deeds, mortgages, court judgment, certificates of incorporation, and papers in accordance with County and State Laws. Based on discussions with the County Clerk's Office and field visits, processing time has increased and back logs have occurred. To address these issues, the Department has relied on temporary staff and overtime, but has expressed concern that staff members are becoming burned out and sick time has increased as a result of this practice. The Recommended Budget provides $200,000 for Temporary Salaries; $5,000 less than requested, and $60,000 for Overtime; $10,000 less than requested.

Revenue

Based on historical revenue and workload trends, the Budget Review Office makes the following recommendations concerning Departmental Income revenue:

Revenue Code	Revenue Name	Executive Estimated 2010	BRO Estimated 2010	2010 Estimated Difference	Executive Recommended 2011	BRO Estimated 2011	2011 Recommended Difference
1255	County Clerk Fees	$16,500,000	$15,731,472	($768,528)	$16,800,000	$16,121,752	($678,248)
1256	Micrographics Fees	$118,438	$112,772	($5,666)	$150,000	$120,000	($30,000)
1260	County Clerk Subscription Fees	$873,362	$849,650	($23,712)	$1,000,000	$1,000,000	$ -
	Totals	$17,491,800	$16,693,893	($797,907)	$17,950,000	$17,241,752	($708,248)

Budget Review Office Recommendations

- Reduce 2010 Estimated Departmental Income revenue by $797,907.
- Reduce 2011 Recommended Departmental Income revenue by $708,248.

Table of BRO Recommended Changes

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1255	County Clerk Fees	$16,500,000	-$768,528	$16,800,000	-$678,248
001-1256	Micrographics Fees	$118,438	-$5,666	$150,000	-$30,000
001-1260	County Clerk Subscription Fees	$873,362	-$23,712	$1,000,000	$0

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District Attorney

Personnel (as of 9/19/2010)

Authorized Positions:	417	**Filled Positions:**	370
Vacant Positions:	47	**Percentage Vacant:**	11.3 %
Positions Abolished in the Recommended Budget:	2	**New Positions:**	1

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$29,276,890	$31,140,769	$32,822,441	$30,739,704	$30,642,843
Equipment (2000s)	$166,103	$368,984	$301,865	$358,599	$358,599
Supplies (3000s)	$695,374	$745,571	$757,421	$995,436	$948,348
Contracts (4000s)	$1,527,734	$1,636,135	$1,584,529	$1,705,984	$1,727,984
Totals	$31,666,101	$33,891,459	$35,466,256	$33,799,723	$33,677,774

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$2,347,952	$2,534,699	$2,088,595	$2,320,650	$1,605,923
Federal Aid (4000s)	$345,678	$84,066	$554,980	$602,591	$113,188
Departmental Income	$0	$0	$0	$0	$0
Other Income	$82,452	$130,382	$36,506	$1,508,277	$9,005
Totals	$2,776,082	$2,749,147	$2,680,081	$4,431,518	$1,728,116

Effects of the Recommended Budget

Total Expenditures and Revenues

Total expenditures are recommended at $33,677,774 or 3.6% less than requested. Most of the difference of $121,949 is for nine new positions that are not included and minor cuts in supplies and grants that are not included; but may be received in the 4th quarter of 2011 in sequence with the Federal and State budget cycles. There is also an equivalent loss in aid for these grants on the revenue side. The grants that are not included are the Elder Abuse Program, Edward Byrne Grant, Domestic Violence Program and the Byrne Justice Assistance Grant (JAG).

The requested positions to be filled in August of 2011 are four Assistant District Attorneys (ADA), three Paralegal Assistants and two Guards. The ADA and Paralegal Assistant positions will be used to address narcotic, gang, homicide and white collar crime issues as well as to aid the Case Advisory Bureau (CAB), which moves felony cases through the criminal justice system at an accelerated pace.

There is sufficient funding included in 2011 for permanent salaries to fund all currently filled positions, several vacancies including a Clerk Typist for Night CAB, one new Office Systems Analyst I position to aid the new Case Management System and a class of ADA's in August to replace separations and from four vacated ERIP positions. A total of 21 DA employees participated in ERIP.

The Case Management System is a tracking system for all cases prosecuted by the DA. There is an increase in related contracted services and computer equipment.

The DA requested an additional $1.5 million in revenue (001-2605) to account for the sales tax of investigation restitutions of approximately four percent. The Budget Review Office agrees with the 2011 Recommended Budget that this funding should not be included.

Issues for Consideration

Vehicles

The DA has an authorized fleet of 133 vehicles of which at least 25% will exceed 110,000 miles by year's end. This projects out to 33 vehicles with 18 already exceeding that level. Vehicles are used to transport staff, witnesses and defendants, conduct surveillance, undercover operations, and in general for the prosecution and investigation of criminal offenses. The DA requested the replacement of 33 vehicles at a cost of $641,850. Based upon mileage, the Budget Review Office recommends that a portion of the $4 million for vehicle purchases in the Department of Public Works be dedicated to the replacement of 15 sedans for the District Attorney at a cost of $291,750.

Budget Review Office Recommendations

- Replace 15 sedans at a cost of $291,750.
- Allow the DA to fill vacancies during the year with existing funding.

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Economic Development and Workforce Housing

Personnel (as of 9/19/2010)

Authorized Positions:	31	**Filled Positions:**	27
Vacant Positions:	4	**Percentage Vacant:**	13
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$1,778,693	$1,885,281	$1,818,992	$1,962,923	$1,922,471
Equipment (2000s)	$1,549	$3,400	$2,250	$3,400	$2,750
Supplies (3000s)	$123,137	$183,564	$151,286	$175,442	$176,272
Contracts (4000s)	$2,852,595	$3,713,749	$3,317,163	$2,892,687	$2,986,301
Totals	$4,755,974	$5,785,994	$5,289,691	$5,034,452	$5,087,794

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$766,890	$766,890	$766,890	$766,890
Departmental Income	$2,462,306	$3,793,263	$3,435,470	$4,159,059	$4,268,687
Other Income	($2,288)	$879,466	$7,000	$267,173	$850,000
Totals	$2,460,018	$5,439,619	$4,209,360	$5,193,122	$5,885,577

Effects of the Recommended Budget

Personal Services

The Recommended Budget estimates $1.79 million in 2010 for Permanent Salaries which is adequate to fund all 27 filled positions and $41,680 to fill vacancies in the Community Development unit. For 2011, the budget includes $1.9 million for Permanent Salaries, which is insufficient by $29,237 to fund filled positions in the Economic Development Administration unit, and provides $161,282 to fill vacancies in the Community Development unit.

Economic Development Administration (Fund 001)

As requested by the Department, funding for Fees for Services: Non-Employee (4560) is increased by $150,011 to $325,000, and Special Services (4770) is decreased by $201,400 to $0. The recommended funding for Contracted Agencies is decreased by $240,000 to $76,500 compared to 2010 estimates.

Cultural Affairs Administration (Fund 192)

As requested, the Recommended Budget transfers the Program Coordinator - Cultural Affairs position from the Film Promotion unit to the Cultural Affairs Administration unit (within Fund 192). Although not requested by the Department, the Recommended Budget transfers the Contract Management Analyst and Principal Account Clerk from the General Fund in Economic Development Administration to Fund 192 Cultural Affairs Administration to reduce General Fund expenditures and fund the positions with Hotel/Motel Tax revenue. This reduces the available Hotel/Motel funds in 2011 by $150,996 for Cultural Affairs programs.

The recommended funding for Contracted Agencies is decreased by $509,571 to $6,000; Special Services (4770) for cultural affairs programs is increased by $88,787 to $352,447.

Film Promotion (Fund 192)

The Recommended Budget includes $89,982 for Special Services (4770), (was $0) and $10,000 for Fees for Services: Non-Employees (4560).

Revenue

Recommended Revenue

The Recommended Budget includes a total of $5.9 million for revenue in the aggregate for all funds. The greatest revenue increase occurs in the Airport Fees & Rents, which increased by $899,108 (192%) over the adopted budget of $469,509. The 2010 estimated aggregate revenue is $1.2 million less than the adopted amount of $5.4 million.

Issues for Consideration

Staffing

The recommended funding for Permanent Salaries in the Economic Development Administration unit is estimated by BRO to be insufficient by $29,237 to fund filled positions. An offset will be required to address this estimated funding shortfall.

The Community Development unit is budgeted in 2010 and 2011 with Federal grant funds. Currently there are three vacant positions in the Community Development unit; Community Development Director, Community Development Specialist I, and Principal Stenographer. BRO estimates there is $41,680 in appropriations to fill all three vacant positions in the fourth quarter of 2010, and the recommended funding is estimated to provide $161,282 to fill all three vacant positions in 2011, if Federal funding is available.

The Recommended Budget transfers two positions within the Department from the General Fund to the Hotel/Motel Fund (192) at a total cost of $150,996 including salary, employee benefits, and miscellaneous administrative expenses. This transfer results in a total of three positions being funded by the Hotel/Motel revenue in 2011 at a cost of $257,822. It is a policy decision to fund positions in Fund 192 to provide relief to the General Fund at the expense of cultural arts programs.

Increased Funding for Department Marketing and Reduced Funding for Cultural Programs in Economic Development Administration (Fund 001)

The Recommended Budget increases Fees for Services: Non-Employee by $150,011 to $325,000 for marketing, which includes $300,000 for Business Retention, Expansion and Attritions marketing, and $25,000 for LI Works Coalition. The recommended increase represents a 92% increase over the average (2008, 2009 actuals and estimated 2010) for this category of expense.

Funding for Special Services (4770) for cultural grants to help foster cultural events in Suffolk County was adopted at $201,400. This funding is not included in the Recommended Budget or the Department's request. The 2010 estimate for expenses by the Citizen's Advisory Board for the Arts is $109,857 for 43 cultural grants to be administered through the Suffolk County Alliance of Arts Councils, which is comprised of the East End Arts Council ($24,156), Greater Port Jefferson-Northern Brookhaven Arts Council ($20,772), Huntington Arts Council ($19,201), Islip Arts Council ($24,572), and Smithtown Township Arts Council ($21,156). This funding was approved by Resolution No. 306-2010.

In the 2010 Adopted Operating Budget, $314,000 was budgeted for Contracted Agencies. The recommended funding for Contracted Agencies is decreased by $237,500 to $76,500 ($6,000 to fund one unidentified and $70,500 to fund 11 identified contract agencies). The Department did not request funding. The Recommended Budget does not include funding of $237,500 for the Legislature's 40 identified contract agency programs as adopted in 2010.

Cultural Affairs Administration (Fund 192)

The Recommended Budget reduces funding for Cultural Affairs agencies by $420,784, from $779,231 in the 2010 Adopted Budget to $358,447 in the 2011 Recommended Budget. The Recommended Budget includes $352,447 for the Citizen's Advisory Board for the Arts (CAB), which is an increase of $88,787 from the 2010 adopted appropriation of $263,660. However, the Recommended Budget eliminated General Fund appropriations for CAB cultural programs. Resolution No. 306-2010 appropriated $109,857 from the General Fund for 49 cultural arts agencies recommended by the CAB. The CAB recommends funding via Legislative resolution for designated cultural programs that attract visitors to Suffolk County. The Citizen's Advisory Board for the Arts and the Suffolk County Motion Picture/Television Film Commission recommended the following 25 cultural program grants in 2010.

Agency	2010 CAB Appropriated by Res. 210-2010
ARENA PLAYERS REPERTORY THEATRE OF L.I., INC.	$15,000
BRIDGEHAMPTON HISTORICAL SOCIETY	$5,000
BROOKHAVEN ARTS AND HUMANITIES COUNCIL, INC.	$7,500
BYRD HOFFMAN WATER MILL FNDATION	$5,000
CINEMA ARTS CENTRE	$15,000
EAST END ARTS AND HUMANITIES COUNCIL, INC.	$19,000

GREATER PORT JEFFERSON ARTS COUNCIL	$12,000
GUILD HALL OF EAST HAMPTON, INC.	$5,000
HALLOCKVILLE, INC.	$13,000
HECKSCHER MUSEUM	$10,000
HUNTINGTON ARTS COUNCIL	$19,000
ISLIP ARTS COUNCIL, INC.	$12,660
LONG ISLAND MUSEUM OF AMERICAN ART, HISTORY & CARRIAGES	$10,000
LONG ISLAND PHILHARMONIC, INC.	$12,000
LONGHOUSE RESERVE	$6,500
OYSTERPONDS HISTORICAL SOCIETY	$5,000
PARRISH ART MUSEUM	$7,000
SMITHTOWN TOWNSHIP ARTS COUNCIL, INC.	$17,000
STONY BROOK FNDATION, INC. (POLLOCK-KRASNER HOUSE)	$5,000
TEATRO EXPERIMENTAL YERBABRUJA, INC.	$7,000
THEATRE THREE PRODUCTIONS, INC.	$13,000
TRIBECA FILM INSTITUTE	$15,000
WESTHAMPTON BEACH PERFORMING ARTS CENTER, INC.	$18,000
WHALING MUSEUM SOCIETY, INC.	$5,000
YMCA OF LI DBA YMCA BOULTON CENTER FOR THE PERFORMING ARTS	$5,000
	$263,660

The 2010 Adopted Budget included $515,571 for contracted cultural affairs programs. The Recommended Budget eliminated all funding for this purpose, except $6,000 for Huntington Chamber of Commerce, LI Fall Festival. The following table lists the 33 agencies that received Hotel/Motel funding in 2010.

Agency	2010 Modified Fund 192
AIRMID THEARTRE COMPANY	$1,500
AMERICAN DANCE THEATRE OF LONG ISLAND	$5,000
BABYLON VILLAGE ARTS COUNCIL	$7,500
BAY STREET THEATER	$20,400
BELLPORT CHAMBER OF COMMERCE	$5,000
CINEMA ARTS CENTRE, HUNTINGTON	$5,000
COPIAGUE CHAMBER OF COMMERCE	$5,000
EAST END ARTS COUNCIL - HARVEST GOSPEL CONCERT SERIES	$5,000
EAST END ARTS COUNCIL - WINTERFEST	$10,000
EAST END CHILDREN'S MUSEUM	$5,000
FISCHER - HEWINS VFW POST 6249	$35,000
FRIENDS OF SMITHTOWN LIBRARY	$30,000

GALLERY NORTH ARTS FESTIVAL	$5,000
GREATER PORT JEFF ART COUNCIL	$13,000
GREATER PORT JEFFERSON NORTHERN BROOKHAVEN ARTS COUNCIL	$5,000
GUILD HALL OF EAST HAMPTON	$12,500
HAMPTON FILM FESTIVAL	$12,500
HUNTINGTON ARTS COUNCIL, SUMMER ARTS FESTIVAL	$10,000
HUNTINGTON CHAMBER OF COMMERCE, LI FALL FESTIVAL	$25,000
ISLIP ARTS COUNCIL	$75,000
LONG ISLAND LATINO TEACHERS ASSOCIATION, INC.	$5,000
LONG ISLAND WINE COUNCIL	$10,000
MASTIC BEACH PROPERTY OWNERS ASSOCIATION	$5,000
MONTAUK OBSERVATORY	$5,000
MUSIC FESTIVAL OF THE HAMPTONS INC.	$5,000
NESCONSET CHAMBER OFCOMMERENCE	$15,000
REFLECTIVE GARDENS AT COMMON GROUND	$15,000
RONKONKOMA CHAMBER OF COMMERCE, FESTIVAL	$5,000
STALLER FILM FESTIVAL	$22,200
THE PERLMAN MUSIC PROGRAM	$7,000
THE SMITHTOWN PERFORMING ARTS COUNCIL, INC.	$100,471
VILLAGE OF PATCHOGUE	$6,000
WESTHAMPTON BCH PERFORM ARTS	$17,500
	$510,571

Based on the Hotel/Motel Tax allocation formula, ten percent of all revenue collected is to be utilized to support "cultural programs and activities" relevant to the continuation and enhancement of the tourism industry, and authorizes and empowers the Suffolk County Legislature to increase the "cultural programs and activities" allocation percentage one percent each fiscal year, commencing in 2011, up to an amount not to exceed fifteen percent. Each one percent increase in the "cultural programs and activities" allocation percentage requires a one percent decrease in the allocation for the Vanderbilt Museum.

Film Promotion Unit (Fund 192)

The Recommended Budget provides $89,982 for Special Services (4770) in 2011. Based upon the detail provided in the Department's budget request, $80,651 of the recommended $89,982 is for the six film festivals identified in the following table. The Budget Review Office recommends including the following film festival agencies in the operating budget as contracted agencies with activity (PSEUDO) codes to improve transparency.

Film Festival	2011 ECD Budget Request

STONY BROOK FILM FESTIVAL AKA STALLER FILM FESTIVAL		$15,000
FIRE ISLAND GOLDEN WAGON FILM FESTIVAL		$7,000
HAMPTONS INTERNATIONAL FILM FESTIVAL		$15,000
CINEMA ARTS CENTRE		$23,000
TRIBECA FILM INSTITUTE		$15,000
AFRICAN-AMERICAN FILM FESTIVAL		$5,651
	Total	**$80,651**

Revenue

The Recommended Budget includes a total of $5.9 million for revenue in the aggregate for all funds (Fund 192 - Hotel/Motel, Fund 351 – Community Development and Fund 625 – F. S. Gabreski Airport), which is an increase of $445,958 (8.2%) over the adopted budget. The greatest revenue increase occurs in the Airport Fees & Rents, which increased by $899,108 (192%) over the adopted budget of $469,509. The increased revenue is mostly associated with the redevelopment of 55 acres at Gabreski Airport for the Hampton Business and Technology Park and an approximately $1 million payment from Rechler Equity Partners who plan to redevelop the site in compliance with the town of Southampton's Airport Planned Development District Master Plan.

The Department's 2010 estimated aggregate revenue is $1.2 million less than adopted. The projected Hotel/Motel tax revenue is $324,046 (11.3%) less than the adopted revenue of $2.9 million. The greatest shortfall occurred in Unclassified Revenues, estimated at $7,000, which is $872,466 (99%) less than adopted. This shortfall resulted from the County not receiving $148,000 in Unclassified Revenues and $731,466 in an overly optimistic lease revenue from Rechler Equity Partners. According to the Department, lease payments from Rechler Equity Partners for development of the Hampton Business and Technology Park are not anticipated to start until the last quarter of 2011.

The estimated and recommended Airport revenue (Fund 625) is optimistic and will result in a projected 2011 year-ending deficit of $779,963. It appears from the budget presentation that the estimated 2010 year end Fund deficit of $781,314 is deferred to the end of 2011. This is a result of the 2011 recommended Unclassified Revenues (2770) being overstated by $847,974; Airport Fees & Rents (1770) being understated by $148,425; Take Off Fees (1771) being overstated by $47,494 and Security Landing Fees (1772) are overstated by $30,000 in both the 2010 estimated and 2010 recommended budgets. For expanded analysis of Economic Development and Workforce Housing revenues, see review of Funds 192, 351, and 625.

Community Development (Fund 351)

In general, Community Development's administration expenditures are reimbursed 100% with Federal funding. However, not all administrative expenditures are reimbursable, such as health insurance expenditures for retirees. As a result, each year Fund 351 ends with a deficit which continues to increase as prior years' deficits are incorporated into the current year's deficit. Although the Recommended Budget presents a balanced budget, it is unlikely that there is sufficient Federal funding to balance Fund 351 in 2010 and 2011. In 2008 there was an actual fund shortfall of $1.1 million, and in 2009 there was an actual fund shortfall of $1.2 million, an increase of $69,839. We estimate there may be an aggregate multiyear shortfall as large as $1.5 million by the end of 2011. This Fund will continue to generate deficits related to non-reimbursable administrative expenditures that should be absorbed by the General Fund.

Budget Review Office Recommendations

- Include an interfund transfer budget line from the General Fund 001 to Fund 351 to accurately reflect County Community Development expenditures and revenues.
- Include an interfund transfer in 2011 from the General Fund to Fund 625 of $807,043 and adjust airport revenues as submited to BRO by the ECD, to provide appropriate funds to balance Fund 625.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
625-IFT-R001	Interfund Transfer From the General Fund to Fund 625	$485,210	$0	$1,841	$807,043
192-6415-4770-000	Special Services	$7,009	$0	$89,982	-$80,651
192-6415-4980-HBP1	Stony Brook Film Festival	$0	$0	$0	$15,000
192-6415-4980-XXXX	Fire Island Golden Wagon Film Festival	$0	$0	$0	$7,000
192-6415-4980-HIP1	Hamptons International Film Festival	$0	$0	$0	$15,000
192-6415-4980-XXXX	Cinema Arts Centre	$0	$0	$0	$23,000
192-6415-4980-XXXX	Tribeca Film Institute	$0	$0	$0	$15,000
192-6415-4980-XXXX	African-American Film Festival	$0	$0	$0	$5,651

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
625-1770	Airport Fees & Rents	$469,509	$0	$1,368,617	$148,425
625-1771	Take Off Fees	$325,574	$0	$325,574	-$47,494
625-1772	Security Landing Fees	$40,000	-$30,000	$40,000	-$30,000
625-2770	Unclassified Revenues	$7,000	$0	$850,000	-$847,974

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Environment and Energy

Personnel (as of 9/19/2010)

Authorized Positions:	62	**Filled Positions:**	53
Vacant Positions:	9	**Percentage Vacant:**	14.5
Positions Abolished in the Recommended Budget:	2	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$3,411,680	$3,688,488	$3,611,327	$3,804,950	$3,771,065
Equipment (2000s)	$1,129	$12,250	$126	$0	$0
Supplies (3000s)	$74,509	$102,522	$79,927	$78,629	$85,741
Contracts (4000s)	$707,976	$775,110	$685,395	$808,395	$1,917,700
Totals	$4,195,294	$4,578,370	$4,376,775	$4,691,974	$5,774,506

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$1,360,574
Departmental Income	$26,915	$100,100	$125,100	$100,100	$125,100
Other Income	$356,721	$280,000	$377,169	$12,560,000	$12,560,000
Totals	$383,636	$380,100	$502,269	$12,660,100	$14,045,674

Effects of the Recommended Budget

New Division- Peconic Estuary Grant

The recommended budget creates a new division (001-8250 Peconic Estuary Grant) in the Department by transferring in the Peconic Estuary Program (PEP), formerly in the Department of Health Services (HSV), along with five positions (filled as of September 19, 2010). The five transferred positions include one from Health Services Environmental Quality Unit, and all four positions from Health Services Peconic Estuary Grant Unit.

A total of $1,448,953 was added to the Department's budget for this division. The bulk of this amount, 79% ($1,140,705), is for contractual expenses, which equals the amount requested for this object under HSV. The balance of the recommended funding (21%) is primarily for personal services. Federal aid of $1,360,574 was recommended due to the transfer of the PEP to the Department. This amount had been requested by the Department of Health Services, not the Department of Environment and Energy.

Staffing

The Department had a total of 62 authorized positions as of September 19, 2010, consisting of 16 filled positions in Fund 477 and 37 filled plus nine vacant in the General Fund. Four of the vacancies were a result of early retirement incentives. All of the early retirements were in the Division of Real Property Acquisition and Management, and two of these vacated positions are abolished in the recommended budget. Although no new positions are created, there is a net gain of three positions in the recommended budget for the Department, resulting from the abolishment of the two positions and the transfer in of five for the new PEP division. The recommended budget includes sufficient funding to fill all currently filled positions, as of September 5, 2010, for the duration of 2011, and enough to fill vacant positions for a quarter of the year.

Expenditure

There was a recommended decrease of $354,471 from the requested amount in the Division of Real Property Acquisition and Management, related to the abolished positions and turnover savings.

Revenue

The recommended budget includes revenues of $12 million for 2011 associated with the sale of surplus property in Yaphank. The sale would involve a 95 acre parcel, proposed for an industrial park, which is part of a larger acreage included in the sale agreement to Legacy Village Real Estate Group, LLC.

Issues for Consideration

Revenue - Yaphank Sale

The $12 million revenue estimate associated with the sale of surplus property in Yaphank assumes the required Legislative approval of Introductory Resolution No. 1883-2010, which would authorize the sale. At the time of this report, this legislation was still in public hearings and an Environmental Impact Statement was not completed. Documents related to the sale indicate that the County would seek a boundary change to the area (identified as "Area D") and that closing on this area would be on or before August 1, 2011. Other areas included in the sales agreement are expected to close in 2014. There are provisions in the sales agreement for the developer to terminate the agreement, or return Area D to the County, if certain conditions occur, even after the title closes on Area D. The purchase price is payable in installments: $1.5 million on execution of Letter of Intent, to be held in escrow; $1 million within 121 days of legislative approval of the sale, to be held in escrow; $9.5 million at the closing of Area D; and $45,501,500 at the closing of Areas A and B. However, the developer is entitled to a partial refund of $42,475,000 for the completion of specified items, with the County to receive no less than $15 million in the aggregate.

Expenditure

The portion of the budget requested for the Division of Water Quality Improvement, which is funded by Fund 477, was recommended at $86,266 more than the 2010 estimate, due in large part to an $80,000 increase in contractual expenses for the Cornell Cooperative Extension Stormwater Phase II Program.

Revenue- Auction Sale

The Department will hold an auction of surplus County-owned properties on October 20th and 21st of 2010. On a trial basis, the auction will be held on County property over a two day period. If the space proves inadequate, funds for site rental may need to be restored for next year. The auction program lists 173 properties with a total upset price of $2,227,170. Although the auction is held in 2010, closing dates are variable and revenue is not credited until the sales are finalized. The gain from the sale of these properties is expected to be less this year as many included parcels are sub-standard, irregular, land-locked, or otherwise undesirable lots, which may sell at less than the County investment. The County investment increases the longer we retain the property. Parcels generally must close within two years of signing the contract of sale, with provision for certain exceptions. Currently, two properties from the 2002 and 2007 auctions, totaling $981,000, remain in litigation.

Staffing

The responsibilities of the Department are increasing. The Commissioner has current responsibility for six Divisions, two of which have no filled positions, and the proposed transfer of the new PEP division would be an added responsibility next year. Recent responsibilities on The Suffolk County Environmental and Energy Inter-Agency Coordination Working Group have added significantly to the workload this year. The Department is active on 67 different boards, commissions, and committees.

Budget Review Office Recommendations

- The $12 million revenue from the sale of the 95 acres in Yaphank seems like the appropriate dollar amount should the sale go through next year. It should be considered that there could be a revenue shortfall. There is reasonable potential for the sale <u>not</u> to occur in 2011 and, even if it does occur, the developer has the recourse to return the property to the County and recoup his payment in the future, under certain conditions.
- Historically and functionally, the Peconic Estuary Program is highly compatible with the Department of Health Service's Office of Ecology. The Office studies and monitors links between public health, ecology, and the economy, and has served as the program office for the federally funded PEP since 1993. It provides administration and data management, in addition to conducting comprehensive water quality monitoring programs throughout the estuary. It is responsible for requests for proposals, monitoring contracts, and processing contractual payments. The Department of Environment and Energy has limited staff to take on these duties. There is no over-riding justification to move the program to the Department of Environment and Energy.
- The Department has several programs in which provision is made for the County to recover its investment in properties it sells or transfers. BRO recommends that the Department analyze and reconfigure the way the County investment is determined, including all additional expenses, to facilitate the ability of the County to recoup all monetary and opportunity costs due it.
- BRO has made a recommendation regarding Planning Steps and Land Acquisition in the Department of Planning report.

LH EVE 11

Executive Office

Personnel (as of 9/19/2010)

Authorized Positions:	70	**Filled Positions:**	54
Vacant Positions:	16	**Percentage Vacant:**	23%
Positions Abolished in the Recommended Budget:	1	**New Positions:**	1

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$4,235,051	$4,557,396	$4,793,057	$4,487,110	$4,954,707
Equipment (2000s)	$4,402	$20,500	$0	$12,000	$13,000
Supplies (3000s)	$155,650	$150,000	$193,026	$230,500	$237,500
Contracts (4000s)	$119,706	$193,250	$143,800	$211,250	$212,250
Totals	$4,514,809	$4,921,146	$5,129,883	$4,940,860	$5,417,457

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$697,307	$0	$4,000	$2,000	$2,500
Totals	$697,307	$0	$4,000	$2,000	$2,500

Effects of the Recommended Budget

County Executive

The Executive notes that his salary will be $13,590 less than set by Legislation.

Budget and Management, New Grants Management Unit

A new Grants Management Unit (Fund 016- Appropriation 1233) is created by transferring the Federal and State Aid Unit from the Department of Health Services to the supervision of the Office of Budget and Management. The nine transferred positions include one filled position from the Health Services Executive unit (001-4005-1000) and 8 positions (four filled and four vacant) from the Health Services Federal and State Aid Claims unit (001-4005-1151). These additional nine positions, originally in the General Fund, will be funded by Fund 016, and will bring the total number of recommended positions for the Executive Office to 79 in 2011.

Abolished and New Positions in the Executive Office

One vacant position in the Office of Budget and Management (Head Clerk, Grade 18) was abolished. One new position in Labor Relations (Deputy Director, Grade 30) is recommended. Sufficient funding was included to fill this position for six months. The Executive indicates that the new position is necessary to create a succession plan and to deal with an increased workload due to changes in State law. This position was also recommended in 2010, but not adopted. Elimination of this position would result in a potential savings of approximately $45,984, plus any benefit costs, in 2011. The Executive Department was affected by three early retirements.

Expenditures

Permanent Salaries make up the largest part (91%) of the Department's recommended 2011 budget. The amount provided for salaries in the new Grants Management Unit was $467,597 ($636,012 minus turnover savings of $168,415), causing an 11% increase from the amount requested by the Department.

All permanent salaries are in the General Fund except for the nine positions transferred to the Grants Management Unit, which are in Fund 016. Considering permanent salaries for only the pre-existing three Executive Units, there was a slight increase (2%) in the 2011 recommended from the 2010 estimate, and a slight decrease (-1%) from the 2010 Adopted. If we include the new unit in the comparison, there was a 9% increase from the 2010 Adopted and a 12% increase from the 2010 estimate.

Revenue

Actual 2009 revenue includes $696,507 in fines related to "Stop DWI" (001-2615), which is no longer accounted for in the Executive Office.

Issues for Consideration

Grants Management Unit

The new unit is expected to improve efficiencies by County-wide grant coordination and to maximize Federal and State Aid.

Budget Review Office Recommendations

Grants Management Unit

- Fund 016 contains funds for services to multiple County Departments. There is no significant revenue associated directly with the Grants Management Unit; however, they will process grants for a number of Departments, and will be able to charge back to the entities that receive the services. Some of the charges are reimbursable, usually from Federal or State Aid. The unit should develop a charge back methodology to enable them to recover their administrative and direct costs.

LH Executive11

Finance and Taxation

Personnel (as of 9/19/2010)

Authorized Positions:	53	**Filled Positions:**	44
Vacant Positions:	9	**Percentage Vacant:**	16.9%
Positions Abolished in the Recommended Budget:	3	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$2,939,558	$3,053,000	$2,977,804	$3,287,657	$2,999,529
Equipment (2000s)	$11,722	$41,163	$31,000	$39,903	$39,000
Supplies (3000s)	$271,157	$346,841	$281,250	$347,841	$337,128
Contracts (4000s)	$479,622	$499,996	$459,646	$544,996	$544,600
Totals	$3,702,059	$3,941,000	$3,749,700	$4,220,397	$3,920,257

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$757,383	$829,140	$773,640	$763,140	$793,640
Other Income	$1,648,540,755	$1,772,851,768	$1,744,517,062	$1,851,264,587	$1,805,699,525
Totals	$1,649,298,138	$1,773,680,908	$1,745,290,702	$1,852,027,727	$1,806,493,165

Effects of the Recommended Budget

The recommended budget is approximately half a percent less than the 2010 Adopted Budget, but 7.3% more than estimated in 2010 and 5.9% more than 2009 actual expenditures. Approximately 2/3 of all 2011 revenues are accrued to the Department of Finance and Taxation. The Recommended Budget projects that these revenues will increase $61 million from the 2010 estimated budget, including an increase of $12.1 million in property tax collection and an increase of $47.8 million in sales tax receipts.

Staffing

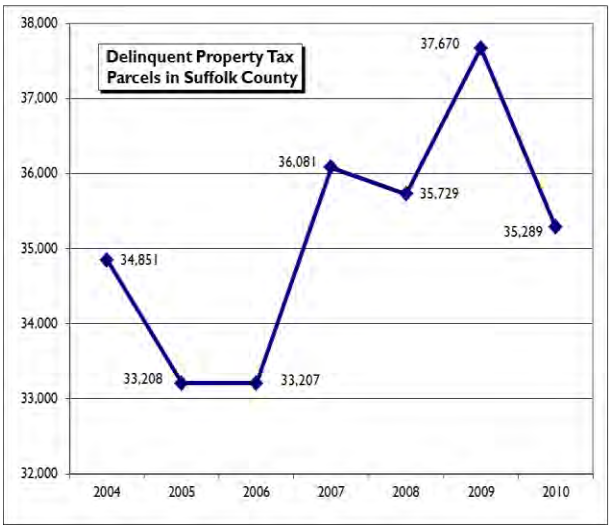
Four employees participated in the 2010 Early Retirement Incentive Program (ERIP). Three of those positions have been abolished in the Recommended Budget. The 2011 Recommended Budget provides $2.8 million for Permanent Salaries (001-FIN-1325-1100), which is sufficient to fund all of the Department's currently filled positions and 75% of its remaining vacancies in 2011. The following chart summarizes ERIP positions and their status in the recommended budget.

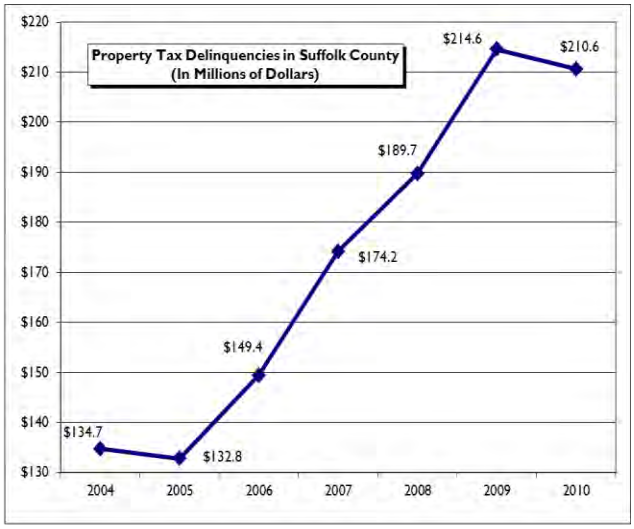
ERIP Participants		
Title	**Gr**	**Status**
Head Clerk	18	Abolish
Principal Clerk	14	Abolish
Head Clerk	18	Abolish
Accountant	20	Vacant

Issues for Consideration

Property Taxes

The Department of Finance and Taxation is heavily impacted by economic conditions. A slow economy results in a greater amount of property tax delinquencies, the amount of tax collected is reduced, and taxpayer refunds and certioraris increase. The total cost for 35,289 delinquent parcels in the ten towns decreased in 2010 for the first time since 2005; however, the $210.6 million in unpaid taxes is 22% over the average annual amount since 2004.





Cash Flow

The County budgets on an accrual basis, meaning the amount of cash on hand at any one point in time, is a fraction of budgeted revenue and varies significantly from day to day. For example, the County must provide up front funding for the over $580 million in state and federally aided expenses that are not

reimbursed for several months. During 2010, managing cash flow has been extremely challenging as expenses come due sooner than associated revenues are received. Historically high levels of interfund borrowing and Tax Anticipation Note (TANS and DTANS) issuance have been necessary to generate the liquidity needed to meet outlays. We expect cash flow management to remain a challenging exercise in 2011.

Interest Revenue

During 2009, the Department of Finance and Taxation reportedly managed a monthly average of $636.5 million in County funds. Actual interest earnings for the General Fund totaled $2.19 million in 2009, down from $6.3 million in 2008. For all fund entities, actual interest earnings totaled $4.48 million in 2009, less than half of the $12.4 million earned in 2008. The decrease in interest earnings is due to economic factors, which are largely outside of the Treasurer's control; interest rates have fallen to historic lows and there is less cash to invest.

The 2011 Recommended Budget estimates General Fund interest revenue at $1,125,248 in 2010 and $2,320,495 in 2011, both of which are reasonable. The 2011 Recommended Budget estimates interest revenue for all funds to be $3,098,793 in 2010, which may be optimistic since only $1,951,012 has been received as of September 25, 2010. The 2011 estimate of $3,498,569 is not unreasonable, but assumes either higher interest or more cash to invest. The Budget Review Office projects a modest growth in either for 2011.

BP FIN11

Fire, Rescue and Emergency Services (FRES)

Personnel (as of 9/19/2010)

Authorized Positions:	91	**Filled Positions:**	75
Vacant Positions:	16	**Percentage Vacant:**	17.6%
Positions Abolished in the Recommended Budget:	5	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,089,956	$4,931,653	$5,538,895	$5,043,580	$4,800,878
Equipment (2000s)	$420,019	$222,800	$663,148	$128,673	$124,700
Supplies (3000s)	$393,510	$421,387	$619,639	$633,680	$554,170
Contracts (4000s)	$2,869,853	$2,501,451	$3,001,576	$2,318,817	$2,318,184
Totals	$8,773,338	$8,077,291	$9,823,258	$8,124,750	$7,797,932

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$3,170,033	$495,210	$2,423,809	$507,423	$507,423
Departmental Income	$0	$0	$0	$0	$0
Other Income	$36,072	$20,000	$54,100	$165,310	$200,560
Totals	$3,206,105	$515,210	$2,477,909	$672,733	$707,983

Effects of the Recommended Budget

Expenditures

Expenditures across all appropriations under the auspices of the Department of Fire, Rescue and Emergency Services (FRES) including Administration, FRES Commission, Fire and EMS Communications, Fire Marshall's Office, Arson Task Force, Domestic Preparedness, Haz-Mat Task Force, Office of Emergency Management, Office Systems Management and the Vocational and Education and Extension Board (VEEB), which runs the Suffolk County Fire Academy, are recommended at $7,797,932, which is a 4.0% decrease from the total budget of $8,124,750 requested by FRES, and a 20.6% decrease from the 2010 estimate of $9,823,258.

The majority of the difference between the 2011 recommended versus the 2010 estimated budget across all operations and appropriations is the expiration of FRES' share of earlier year grants from the New York State Office of Homeland Security and the Federal Emergency Management Agency (FEMA) such as the Interoperable Emergency Communications Grant Program (IECGP), the State Homeland Security Program (SHSP), the Urban Area Security Initiative (UASI), the Staffing for Adequate Fire and Emergency Response (SAFER), in addition to grant funding from the New York State Office of Emergency Management under the United States Hazard Mitigation Grant Program (HMGP) for the Suffolk County Mitigation Education for Natural Disasters (MEND) Program and the Citizen Corp Council. Most of the grants and pass-through funding that have expired have been replaced by new grants, which will enable FRES to continue most of the programs now in place to enhance and support emergency preparedness and prevention activities, to improve the effectiveness of citizen response, to improve interoperable emergency communications systems and to educate the public during times of natural or man-made disasters with the goal of protecting life, limb and property to the maximum extent possible.

The major administrative appropriation for FRES (001-FRE-3400), which funds nearly 85% of all personnel working for the Department, is recommended for 2011 at basically a cost-to-continue level of $5,210,553, which represents a reduction of $308,180, or a 5.6% decrease from the Department's request of $5,518,733 and constitutes a $68,820 decrease or a reduction of 1.3% from the 2010 estimate. The greatest difference between the 2011 requested versus recommended amounts is attributable to a reduction of $233,102 in permanent salaries. This decrease is tied to $176,488 in recommended, but not requested abolished positions, and a $56,614 increase in turnover savings. The second largest difference for FRES Administration in 2010 versus 2011 is due to authorized contract agency funding of $127,000 for 17 fire departments and ambulance companies in 2010 as opposed to $15,000 recommended for two fire departments and one ambulance company in 2011.

Revenue

Total 2011 revenue for FRES, comprised primarily of federal and state aid or grant funding related to emergency and disaster preparedness, plus the recently increased fire extinguisher license fees tied to Local Law No. 13-2010, is recommended at $707,983. This is $1,769,926 less, or a 71.4% decrease from the 2010 estimate of $2,477,909 for total FRES revenue. Not counted in any of the revenue totals for FRES, are the recently received UASI FY 2009 grant, which includes $1,284,292 in federal grant funding for FRES pending appropriation via Introductory Resolution No. 1957-2010, and the just announced 2009 SAFER (Staffing for Adequate Fire and Emergency Response) grant, which will provide up to $2,518,000 for Suffolk County.

ERIP and Abolished Positions

Three FRES staff retired under the Early Retirement Incentive Program (ERIP) and two of these positions were abolished in the recommended budget. Although the recommended budget indicates that a total of five FRES staff are abolished, three UASI FY 2007 Grant positions are indicated as

abolished, but have been subsumed under an appropriation created in 2009 to include all FRES Department of Homeland Security (DHS) grant-related positions (001-3401 – FRES Grant Positions). There is no loss of grant-related staff in FRES in 2011. The salaries for the three positions related to the SHSP FY 2008 Grant and the seven staff for the UASI FY 2008 Grant are paid directly from this appropriation and journal vouchered back to each respective grant.

Hiring Priority

The Department's priority for filling eight of its 16 vacancies is as follows:

- Emergency Services Dispatcher (ESD) III - (1 position)
- Emergency Services Dispatcher (ESD) II - (1 position)
- ESD I - (3 positions)
- Fire Marshal (FM) I – (2 positions)
- FM II – (1 positions)

Turnover Savings

According to a turnover savings analysis done by the Budget Review Office, the 2011 recommended levels of permanent salaries for FRES are projected to be sufficient to cover all existing, on-board staff and to fill two entry level Emergency Services Dispatcher (ESD I) positions in FRES for most of 2011, exclusive of benefits. Other options might be to fill two higher level ESD or Fire Marshal positions for half of 2011.

SAFER Grant Position

One vacant Volunteer Programs Coordinator position has just been given approval to be filled owing to the award of the 2009 Staffing for Adequate Fire and Emergency Response (SAFER) grant on July 9, 2010. This recently announced grant renewal will provide up to $2.5 million for Suffolk County firefighter and emergency first responder recruitment and retention, as well as tuition reimbursement, for the period October 2010 through October 2014.

JFIP Program

Statistics indicate that approximately one-half of all arrests for the crime of arson are connected to juveniles. The Juvenile Firesetters Intervention Program (JFIP) – (001-FRE-3410) targets this group of young, potential arsonists and provides experienced counseling to children with fire setting behaviors. The program is currently without a case manager or mental health counselors due to a conclusion by the County Attorney's Office that the former contracts with the providers could no longer be extended. However, the subsequent RFP process did not produce any qualified counselors' specific to the needs of the JFIP program. At the present time, FRES is working with administration to reapply for a waiver in order to get the JFIP back on track.

DD FRES 11

Health Services

Personnel (as of 9/19/2010)

Authorized Positions:	1536	**Filled Positions:**	1225
Vacant Positions:	311	**Percentage Vacant:**	20.2%
Positions Abolished in the Recommended Budget:	423	**New Positions:**	27

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$83,476,057	$88,966,681	$87,491,980	$91,215,732	$74,354,035
Equipment (2000s)	$1,261,365	$701,776	$2,129,906	$889,247	$670,813
Supplies (3000s)	$10,728,402	$13,456,703	$13,891,141	$13,934,338	$11,297,813
Contracts (4000s)	$261,447,828	$275,000,737	$270,154,060	$270,872,580	$265,883,238
Totals	$356,913,652	$378,125,897	$373,667,087	$376,911,897	$352,205,899

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$140,291,318	$147,478,819	$147,697,304	$144,869,371	$146,332,868
Federal Aid (4000s)	$16,482,398	$20,871,094	$26,509,524	$21,858,455	$20,175,167
Departmental Income	$86,175,275	$80,646,774	$78,877,814	$82,700,146	$71,083,428
Other Income	$21,088,414	$2,989,095	$2,756,000	$37,829,000	$35,623,450
Totals	$264,037,405	$251,985,782	$255,840,642	$287,256,972	$273,214,913

Effects of the Recommended Budget

Overview

In total, the Recommended Budget for the Department of Health Services is $25 million less than the 2011 Requested Budget and $20 million less than the 2009 Estimate. The John J. Foley Skilled Nursing Facility is proposed to be closed. Two units, the Federal and State Aid unit in Departmental Administration, and the Peconic Estuary Program, appropriation 4405, are transferred out of the Department. The Office of Handicapped Services is transferred to the Department from the County Executive's Division of Human Services. Most agency contracts are proposed with funding reductions or at the previous year's expenditure level. Supplies and equipment expenditures are recommended at less than requested levels.

Personnel

Total permanent salaries recommended for the Department, including the Skilled Nursing Facility, are $69,799,974, which is $4,967,532 less than required to fund all currently filled positions for 2011. The Recommended Budget includes the abolition of all positions, vacant and filled, at the John J. Foley Skilled Nursing Facility (JJFSNF), and reduces permanent salaries at the facility by $8.3 million compared to the request.

There are sufficient appropriations within the General Fund to pay salaries for currently filled positions, to pay positions with authorization to hire in 2010, and approximately $2.3 million for additional authorized but unfilled positions. The 27 new positions created by the Recommended Budget would require $475,000 of these funds if filled for six months in 2011, leaving about $1.5 million to fill other vacant positions in the Department, or enough to fill about half the currently vacant unabolished positions for six months.

Of the 423 positions abolished in the 2011 Recommended Budget, 322 are in the John J. Foley Skilled Nursing Facility. Every position in the facility is abolished. In accordance with Local Law 5-1991 (Article A6-4 of the Suffolk County Administrative Code), all vacant positions with the same titles as those abolished in the Skilled Nursing Facility were also abolished in order to effectuate the layoffs as recommended by the County Executive. Other abolished positions in the Department are distributed throughout the different divisions:

- 30 positions abolished in Patient Care, as the Department transitions to an integrated model for Family Planning, to achieve targeted savings through early retirement (ERIP), and to comply with Local Law 5-1991
- 19 in Community Mental Hygiene, to achieve targeted savings through ERIP, and to comply with Local Law 5-1991
- 20 in Environmental Quality; most of the positions are abolished to achieve targeted savings through ERIP
- 10 positions abolished in Administration

The remaining abolished positions are spread out through the Department. Significant losses by job title include:

- One filled Medical Program Administrator is unintentionally abolished
- 15 Clinical Nurse Practitioner positions are abolished
- 13 Registered Nurse positions are abolished

- 13 Public Health Sanitarians are abolished in the Division of Environmental Quality; two are abolished in the Division of Public Health, in various grades and titles. Five Public Health Sanitarian Trainees positions are created as new titles in the Division of Environmental Quality.

Health Services personnel accounted for 84 of the 312 employees who left Suffolk County service as a result of the Early Retirement Incentive Program. Particularly hard hit by retirements were the Division of Environmental Quality, with 19 retirements, the Division of Community Mental Hygiene, with 18 retirements, and Health Services Administration, with 13 retirements.

To ameliorate the possible staffing shortages created by compliance with Local Law 5-1991, the Recommended Budget creates new positions in certain appropriations in the same grade, and in the same series, as an abolished position, to allow retention of a vacant position. For example, Senior Account Clerk vacancies are abolished, but may be replaced with Clerk or Senior Clerk positions. The Recommended Budget also creates "placebo positions", equivalent grade positions but different series, to allow for earmarks against the placebo positions. For example, in Appropriation 4320, it may be possible to earmark Clinical Nurse Practitioners against the newly created Clinic Administrator positions.

Equipment

The 2011 Recommended Budget includes $669,177 for equipment in the General Fund portion of Health Services, which is $185,212 less than requested; almost all of this reduction is due to a $171,585 decrease in appropriations for computers (Object 2020, Office Machines). The recommended equipment is almost $700,000 less than the 2010 estimate, mainly due to the following:

- 2010 equipment purchases utilizing both Federal and New York State pandemic influenza preparedness funding totaled $335,281.
- Grant funding for equipment at the John J. Foley Skilled Nursing Facility in 2010 was $755,788. This funding is not included in the 2011 Recommended Budget.

Several grant appropriations in the Emergency Medical, Medical-Forensic-Legal, and Public Health Divisions increased by a total of $689,914 in the 2010 Estimated Budget as compared to the 2010 Adopted Budget; these appropriations were adopted as zero in 2010. For the last two years (2010 and now 2011) the Budget Office has elected to amend the budget based on the grant award letters or on necessary rollovers. The effect of this policy is that the Recommended Budget does not include appropriations for these types of grants.

Supplies

Excluding the Nursing Home, the Recommended Budget reduces funds for supplies by 66% compared to the Departmental Request. The largest portions of this reduction are $408,000 removed from Medical, Dental, and Laboratory Supplies; $98,000 from Building Repairs; and $84,000 from Computer Software. The only additions to supplies are related to the proposed transfer of the Office of Handicapped Services to the Department.

Revenues

The Department of Health Services is reimbursed for 66.6% of its expenditures through fees, Federal and State Aid, and other non-tax revenues. Within the General Fund, the reimbursement for the Department is 62.4%.

Federal and New York State Public Health Aid will decrease by $3 million in 2011, compared to the 2010 Estimated Budget as funding for pandemic flu preparedness and bioterrorism is to conform to the new Municipal Health Services Plan. The transfer of the Peconic Estuary Program to the Department of

Environment and Energy reduces Federal grant funding in Health Services by $1.3 million, but has no impact on New York State Public Health Aid.

Medicaid Revenues related to Health Center operations within the Department's Patient Care Division are increased by approximately $2 million in anticipation of revenue enhancement when certain Health Centers become Federally Qualified Health Centers (FQHC) or FQHC look-alikes; transition to the Ambulatory Provider Group billing methodology; and for retrospective payments due from New York State.

The Recommended Budget increases revenue in the Division of Services for Children with Special Needs by $1.7 million compared to the Department's request.

Significant effects specific to each division within the Department of Health Services are discussed below:

Administration

The Federal and State Aid unit is transferred from appropriation 4005 in the Health Department to appropriation 1233 in the Office of the County Executive and placed in the Interdepartmental Operation and Service Fund. Five positions within the unit will be abolished, some of which are filled. Personnel in the currently filled positions who are not transferred to the Office of the County Executive will be transferred by the end of 2010 to other units within Health Services into earmarked positions in the Patient Care, Mental Health, and Administration Divisions. The Recommended Budget does not intend to abolish the filled positions. Four of the positions transferred to the Office of the County Executive are vacant.

Thirteen employees retired from appropriation 4005; four of these positions were abolished. Four of the retiree positions were in the Federal and State Aid Unit; these vacant positions will be transferred along with the filled positions to the Office of the County Executive.

Public Health

Appropriations 4024, 4026, 4027 and 4028, all related to Bioterrorism or Public Health Emergency Preparedness, are reduced by more than $2 million from the 2010 Estimated Budget. As a result of these grant reductions, seven personnel previously funded in the Bioterrorism Appropriation are transferred to other appropriations within the Department. The Recommended Budget reduces Medical and Dental Supplies in Public Health by $200,000; this is funding that would be used primarily for flu vaccines.

Two retiree positions, Public Health Sanitarians in the Bureau of Public Health Protection, are abolished. A new Public Health Sanitarian Trainee position is created to replace one of the abolished Public Health Sanitarian positions. As a result of decreased and changing funding streams, appropriation 4024, the Public Health Preparedness and Bioterrorism Response Unit, is reduced by nine personnel to three, becoming primarily an epidemiological surveillance unit.

Patient Care

The Recommended Budget disbands the Floating Prenatal Care Assistance Program (PCAP) Team and transfers the personnel to positions at the Riverhead and Tricommunity Health Centers and reduces the floating nurse team by two Registered Nurses, reassigning them to the Riverhead Health Center. The filled Medical Program Administrator position in the Riverhead Health Center, appropriation 4102, has been unintentionally abolished in the Recommended Budget. One Dental Director position is transferred to the dental team from the Jail Medical Unit. One vacant Office Systems Analyst position is abolished.

Funding of $250,000 for the Health Center Efficiency Consultant is removed from the Patient Care Programs Fee for Services Contracts (4101-4560) budget. Funding for obstetrics at Peconic Bay Medical Center has been changed from a Contracted Agency (object 4980) in appropriation 4100 to a Fee for Services contract (object 4560) in appropriation 4101.

Health Center budgets, both those directly funded by Suffolk County (appropriations 4102, 4103 and 4104) and those funded as Contracted Agencies (in 4100-4980) are reduced to the same funding level as the 2010 Recommended Budget. In those health centers staffed with Suffolk County employees, reductions are achieved through abolishing positions and increasing turnover savings. Funding for the individual health centers is summarized in following table:

Health Center Funding in the 2011 Recommended Budget

2009 Actual	2010 Adopted	2010 Estimate	Agency	2011 Recommended	Recommended less 2010 Estimate
$49,051,805	$49,284,829	$47,972,759	Total Health Center Expenditures	$47,332,800	-$1,902,029
$14,446,277	$14,514,569	$14,514,569	4100-4980-APR1 SE & SW Brookhaven Clinic (Patchogue and Shirley, Brookhaven Memorial Hospital)	$14,464,569	$-50,000
$12,227,051	$12,157,642	$11,307,642	4100 -4980-AJK1 Islip Health Center (Brentwood, Southside Hospital)	$11,125,165	-$1,032,477
$5,883,924	$5,914,316	$5,914,316	4100-4980-AYM1 Wyandanch Clinic (MLK Health Center, Good Samaritan Hospital)	$5,914,316	$0
$4,692,419	$4,645,967	$4,645,967	4100-4980-AML1 North Brookhaven Clinic (Coram Health Center, Stony Brook Hospital)	$4,645,967	$0
$3,000,000	$2,887,489	$2,887,489	4100-4980- AIU1 Huntington Hospital (Dolan Health Center)	$2,323,351	-$564,138
$790,756	$790,756	$790,756	4100-4980-GGU1 C.S. Hospital-Riverhead HC (Peconic Bay Medical Center)	$396,715	-$394,041
$3,967,252	$4,227,769	$3,999,301	4102 -- Riverhead Health Center (County Employees)	$4,526,909	$299,140
$3,026,193	$3,304,547	$3,040,809	4103 -- TriCommunity Health Center (County Employees)	$3,053,426	-$251,121
$1,017,933	$841,774	$871,910	4104 -- Brentwood Health Center (County Employees)	$882,382	$40,608

Appropriations containing Suffolk County employees do not contain employee benefit costs.

The Recommended Budget for the Jail Medical Unit, appropriation 4109, is $373,484 less than requested. Two vacant positions are abolished to comply with Local Law 5-1991, one Registered Nurse and one Clinical Nurse Practitioner. Permanent Salaries are reduced by $165,000, Fees for Services are reduced by $155,000, and Medical Supplies are reduced by $30,000.

Children with Special Needs

Two vacant Special Education Coordinator positions are abolished to comply with the ERIP backfill restrictions along with five additional positions. Supplies and Equipment are reduced from the Requested Budget by approximately 10%.

Environmental Quality

Five positions are transferred to the Department of Environment and Energy; four from appropriation 4405, the Peconic Estuary Program, and one from appropriation 4400, Environmental Quality.

Of the 19 positions within the Division vacated as a result of the retirement, 18 positions are abolished, including the Chief of the Public and Environmental Health Laboratory and the Chief Public Health Sanitarian. Five new sanitarian trainee positions are created.

Community Mental Hygiene

The Recommended Budget for this division is $1.8 million less than requested and approximately $960,000 less than the 2010 estimate. Most of these reductions, $1,591,442, are related to the retirement of 18 personnel from the Division in 2010. A total of 19 vacant positions have been abolished, including one Psychiatrist and two Nurse Practitioners. Two Nurse Practitioners are also abolished in the Jail Mental Hygiene Unit.

Both the 2011 Requested and the 2011 Recommended Budgets for the various contracted agencies utilized by the Division are substantially the same. However, contract agency expenditures are reduced by $819,743 in the Recommended Budget as compared to the 2010 estimate, due to reductions in funding from New York State and changes in billing methodology by the state. Elimination of the 2010 Adopted Omnibus funding accounts for only $41,751 of the $819,753 reduction.

Contracted Fees for Services (Object 4560) for the Division in the 2011 Recommended Budget are reduced by $120,039 from the Department's request.

Preventive Medicine

The Public Health Nurse I responsible for the reproductive health speaker function is transferred from Preventive Medicine Administration to the Public Health Nursing Bureau. Six vacant positions are abolished to comply with Local Law 5-1991.

Emergency Medical Services (EMS)

Overall, the Recommended Budget includes $173,501 less than requested for EMS; Permanent Salaries are $99,827 less than requested and Fees for Services contracts (Object 4560) is reduced by $50,000. The Division will be unable to fill either of its two vacant positions.

Medical Legal Investigation and Forensic Sciences

The Recommended Budget reduces funding for the Division by $430,848, 4.5% less than requested. Three vacant positions are abolished. Supplies and Equipment are reduced by 10.7%; most of the reduction is the $50,000 reduction in Medical Supplies (4720-3370) and in the $30,000 reduction in Building Repairs (4720-3650).

Office of Handicapped Services

The Recommended Budget transfers the Office of Handicapped Services, including 10 positions and $413,561 in personnel costs, from the Human Services Division of the Office of the County Executive. The total budget of the Office is recommended at $446,958, a decrease from the request of approximately $36,000, which is primarily due to the elimination of funding for all contract agencies in the Recommended Budget.

John J. Foley Skilled Nursing Facility

The 2010 Estimated Budget does not reflect the 2010 Adopted General Fund transfer of $871,630 to Fund 632, the Enterprise Fund for the John J. Foley Skilled Nursing Facility. The County Treasurer did execute a transfer early in 2010; however, according to the County Executive Budget Office this transfer will be reversed, and JJFSNF will not receive an interfund transfer from the General Fund in 2010. Revenues related to operations of JJFSNF are reduced to approximately 53% of the Requested Budget's Medicaid and Medicare Revenues, reflecting the Recommended Budget's intent to cease operations at the facility.

The Recommended Budget closes the John J. Foley Skilled Nursing Facility: all positions, filled and vacant, are abolished; the building, surrounding property, licenses, and equipment are liquidated. Expenditure appropriations included in the 2011 Recommended Budget reflect the intent to operate the facility until April 1, 2011; pay the current year's debt service and to establish a sinking fund for defeasement of the remaining outstanding debt service; and to transfer revenues related to the sale of the property and license to the General Fund. The 2011 Recommended Budget does not include a transfer from the General Fund.

The following table summarizes the 2011 Recommended Expenditures and Revenues as compared to the 2010 Estimated and the 2011 Requested Budgets for the facility. The difference in revenues between the 2011 Requested and the 2011 Recommended Budgets is due to the inclusion of proceeds subsequent to the sale of the facility in accordance with Introductory Resolution No. 1474-2010 in the Requested Budget, while the Recommended Budget presumes revenues from as yet undetermined buyers of the facility, property, equipment, and license.

Skilled Nursing Facility Funding in the 2011 Recommended Budget

2009 Actual	2010 Adopted	2010 Estimate	Category	2011 Requested	2011 Recommended
$33,706,782	**$34,983,321**	**$32,616,217**	**Total Expenditures**	**$36,437,721**	**$50,234,382**
$14,642,423	$15,154,219	$14,810,562	Personnel	$14,497,614	$5,325,172
$21,275	$25,272	$7,700	Equipment	$34,858	$1,636
$2,114,793	$2,327,560	$2,153,560	Supplies	$2,375,680	$470,094
$3,398,067	$3,184,960	$3,702,743	Contractual Expenses	$4,804,874	$2,026,980
$11,033,155	$11,827,461	$9,477,803	Other Expenditures	$12,313,919	$4,045,724
$2,497,070	$2,463,849	$2,463,849	Debt Service	$2,430,776	$18,364,776
$33,624,987	**$30,799,978**	**$33,102,953**	**Total Revenues**	**$72,214,721**	**$50,023,050**
$27,612,371	$23,204,638	$22,212,679	Medicaid Revenue	$26,239,455	$12,539,324

Skilled Nursing Facility Funding in the 2011 Recommended Budget

2009 Actual	2010 Adopted	2010 Estimate	Category	2011 Requested	2011 Recommended
$1,691,204	$1,967,310	$1,200,158	Medicare Revenue	$1,195,949	$561,676
$30,357	$94,000	$535,177	Collection Agency Revenue	$176,650	$176,650
$0	$,4,655,900	$7,200,000	Medicaid Upper Payment Limit	$3,600,000	$3,600,000
$768	$6,500	$6,500	Interest and Earnings	$6,500	$400
$0	$0	$0	Sale of License	$0	$3,960,000
$0	$0	$0	Sale of Real Property	$0	$27,085,000
$0	$0	$0	Sale of Equipment	$0	$2,100,000
$0	$0	$0	Sale of Skilled Nursing Facility	$36,000,000	$0
$3,643,625	$871,630	$0	Transfer from the General Fund	$4,996,167	$0

The table excludes revenue related to the Dormitory Authority of the State of New York Community Enhancement Grant received for improvements to JJFSNF. The category, Other Expenditures, includes Interfund Transfers to other Funds from the Nursing Home Fund (632), including health insurance (EMHP, Fund 039).

Issues for Consideration

Personnel

The critical issue when considering the adequacy of the staff as a whole is not necessarily the vacancy rate, but the difference between personnel available to execute the Department's mission in 2010, versus the number available staff in the 2011 Recommended Budget, given the same mission set. 84 of the Department's employees took advantage of the ERIP in 2010 which 36 of the vacated positions were abolished in accordance with the County Executive's ERIP backfill policy. In practically every appropriation charged with directly providing medical care, there has been a reduction in funds available for providers; in practically every appropriation with inspectors, scientists, engineers and sanitarians, there has been a reduction in the number of available staff to execute the Division's mission. Given the recent history of de facto hiring freezes and reserving funds, it is appropriate to question whether any of the $1.3 million available for permanent salaries to fill vacancies will be expended in 2011.

The requirement to abolish vacant positions pursuant to Local Law 5-1991 prior to any layoffs has further restricted hiring in Health Services. Unless the abolished positions at JJFSNF are restored, none of the positions with the same job titles located elsewhere in the Department may be restored. The result of compliance with these restrictions has left significant vacancies in Administration, Community Mental Hygiene, and Environmental Quality, which will adversely impact Departmental Revenues. The Recommended Budget does not reduce revenue to reflect the reduction of staff and vacant positions. It is unlikely the Division of Community Mental Hygiene will be able to generate $3.8 million in 2011 while losing four out of seven prescribing providers. The loss of three Psychiatric Social Workers will probably reduce Intensive Case Management fees.

The filled Medical Program Administrator position in the Riverhead Health Center was inadvertently abolished because the incumbent was on maternity leave and the position did not appear as filled in the County's position control system. This physician is responsible for pediatric care at both the Southampton and East Hampton Health Centers. It was not the intent of the Recommended Budget to abolish this filled position.

The Department's Asthma Coordinator, a Public Health Nurse, is currently assigned to appropriation 4508, Public Health Nursing. It would be more appropriate for the position to be assigned to either of the Chest Disease appropriations, 4161 or 4160. Another Public Health Nurse in the appropriation 4508 is the Reproductive Health Speaker/Coordinator. The retention of these positions in the Public Health Nursing Bureau based solely on job title overstates the number of Public Health Nurses tasked for the mission of the Public Health Nursing Bureau.

Equipment and Supplies

The reduction of supplies and equipment, particularly Medical and Dental Supplies in the Patient Care and Public Health Divisions, will force the Department to transfer funds within these appropriations to meet contingencies both in operations and administration, choosing among the purchase of needed vaccines, forensic sciences reagents, medications, computer software, computers, and needed building repairs. The gap between the resources provided by the budget and the resources required to sustain operations has grown over the past three budgets. Given recent history, it may also be expected that expenditures in these categories will be further constrained in early 2011 by the creation of reserve appropriations.

The 2009 actual and 2010 estimated expenditures for supplies and equipment are artificially low due to the acceptance of the Federal and State grants for influenza pandemic preparedness. These funds allowed vaccines normally purchased in the Patient Care and Public Health to be purchased using grant appropriations designated for H1N1 Influenza. In 2011 these costs will not be grant funded. The Department will likely need both the $100,000 reduced from the Patient Care Programs Medical Supply appropriation and the $200,000 reduced in the Public Health Medical Supply appropriation to meet expected demand for vaccine for this flu season. Demand is expected to increase due to the expansion of eligible recipients, and a public awareness campaign conducted by the Centers for Disease Control and Prevention to inform people of the availability of vaccine.

Several divisions requested funding increases to update computer systems used for coordination with State agencies, or for billing purposes. Many of these lines were subsequently reduced in the Recommended Budget. In the Division of Children with Special Health Care Needs, the relatively small reduction from the Request to the Recommended Budget will preclude the Department from executing its required upgrade.

The 12.5% decrease in Medical Supplies in the Medical Legal Investigations Division will constrain purchases of the chemicals required to process evidence.

Contracts

The 2010 Estimated Budget for 4101-4560 Fees for Services is understated by approximately $500,000, based upon analysis of the 2008 and 2009 actual expenditures at the same point of time.

The funding reductions for Fees for Services will affect divisions such as Patient Care, Community Mental Hygiene, and Medical Legal Investigations. These organizations use Fees for Services contracts to compensate for the loss of professional staff, and/or to augment this staff—providers, counselors, forensic specialists among others—when the workload surges for various reasons. With the reduction of staff in the Recommended Budget, it is imprudent to also decrease these contracts from the Department's request.

The County Executive's policy of reducing health center contracts to the previous year's Recommended Budget forces the Department to submit budgets that sometimes have no relationship to the resources required to operate programs ostensibly supported by the County Executive. While the contracts do contain language that funding is contingent upon appropriations, the health center contracts have been structured as to provide inputs, and not outputs or outcomes, and are therefore more difficult to adjust. These contracts should either be awarded more competitively, or restructured to incentivize better outcomes.

Revenues

Revenues in Public Health—Revenue Code 3401 may be overstated by approximately five million dollars in 2010 because of a dispute with New York State regarding Suffolk County's Municipal Health Services Plan. Despite assurances to County health officials from the New York State Deputy Commissioner of Health and officials from the Governor's Budget Office that the 2008 and 2009 claims would not be affected by the changes in the plan guidance, New York State has elected to withhold almost five million dollars in aid claimed for 4th Quarter 2009 thus far. The disagreement between New York State and Suffolk County concerns the County's Municipal Health Services Plan and reimbursement claims submitted to New York State based on this plan. In late 2008, New York State issued guidance on preparing the Municipal Health Services Plan—guidance that is more restrictive in defining reimbursable activities than both the State Public Health Law and the State Administrative Code. Suffolk County's Municipal Health Services Plan at the time did not comply with the more restrictive guidance.

It is unlikely that New York State Public Health Aid would be the same for a Recommended Budget with approximately $10 million less in claimable expenses than the Requested Budget. Assuming that difference, Public Health—Revenue Code 3401 should be between $1.5 million and $3.5 million less than the amount in the Recommended Budget. Revenues in the Division of Community Mental Hygiene associated with addiction services may be overstated as well. State aid (Revenue Code 3487) for these services has maintenance of effort requirements; despite the reduction of $561,832 in recommended expenditures from the Department's request, there is no reduction in the anticipated revenues. The revenues should be reduced by at least $449,465 to reflect the County's decreased commitment.

Revenue also appears to be overstated for the Division of Children with Special Healthcare Needs in PS/EI Medicaid by approximately $1.4 million. Due to a retroactive change to billing procedures, the Division expects 2010 revenues in this appropriation to be $3.5 million less than the 2010 Adopted Budget; the 2010 Estimated Budget shows the loss as $2.1 million. It is unlikely at this time that any of the lost revenue will be recovered, because recovering the revenues would involve not only resubmitting the claims, but substantially changing patient medical records.

Due to the abolishment of the Psychiatrist and two Clinical Nurse Practitioners in the Division of Community Mental Hygiene, billing for Medicaid Mental Health Fees should be reduced by $540,000 and Intensive Case Manager Fee revenue should be reduced by $125,000. If these positions are filled through earmarks, these losses will be mitigated.

Issues particular to specific divisions within the Department of Health Services are discussed below:

Administration

The Assistant Deputy Commissioner for Public Affairs has been vacant since its creation in the 2006 budget; it has been unfunded for the last three years. There is currently a filled Public Relations Specialist position in the Department, and it has been the appropriate practice of the Department for the leadership and senior staff to address the public during public health emergencies. Given the total needs of the Department, it seems imprudent to carry an unfunded position that has been vacant for

five years and whose responsibilities are covered by a currently filled position. The Budget Review Office recommends abolishing the vacant Assistant Deputy Commissioner for Public Affairs.

Despite leadership turnover and staffing difficulties comparable to many other departments, Health Services has for some time had the reputation as an administratively effective department; the transfer of several of the Cornell Cooperative Extension contracts to the Department in the 2009 was based on Health Services' ability to "get things done". The retirement of so many of the senior staff in Administration, without replacement, will present serious challenges to this ability.

The 2010 Estimate understates terminal pay in appropriation 4005 by $85,242.

Community Mental Hygiene

Despite the significant across the board reductions in expenditures within the 2011 Recommended Budget for the Division as compared to the Department's request, every 2011 Recommended Revenue related to Community Mental Hygiene is the same as the Request. It seems improbable that the reduction of $1.8 million in expenditures, and the retirement of 18 staff members, would not have some impact on revenues associated with the Division.

Public Health

Due to the increase in Syphilis both state wide and in Suffolk County over the last two years, Public Health mentioned the desirability of additional staff for appropriation 4023, HIV Reporting and Partner Notification; this unit also acts as the STD control unit. we support the transfer of one vacant Public Health Nurse position to this unit from Appropriation 4508, as well as the use of contract agency funding to conduct outreach and partner notification.

Patient Care—Capacity and Health Center Funding

For the first time since the transition to the electronic billing system was completed in 2003, real growth in patients, about 10%, has been realized at the Health Centers in 2009 and year to date in 2010, primarily due to the recession and its effect on typical health center consumers. At the same time, patient capacity at the health centers *decreased* (primarily through turnover savings) in an attempt to meet visit productivity goals associated with the transition to Federally Qualified Health Centers. This decrease in primary care providers was necessary to "right-size" the capacity. At present, only the Coram Health Center has primary care providers carrying significantly smaller than expected panels. At the remaining health centers, panels (the number of regular patients per doctor) are sufficiently full for each provider, with little room for growth. At three health centers, Dolan, Patchogue, and Shirley, panels are close to the high end (about 1,500 patients in an 18 month period). Patchogue and Shirley Health Centers can manage with present staff through 2011; however, it is likely that additional providers and accompanying support staff will be required in 2012. These two health centers, along with the Brentwood Health Center, will be included in the County's Federally Qualified Health Center application. A small increase in the Brookhaven Memorial Hospital Contract is required to add funding in 2011 for a recently awarded HIV grant. Because of the full capacity at Dolan, the adoption of the Recommended Budget would mean the loss of health care providers for 2000-3000 patients. At Brentwood, the Recommended Budget would also require staff reductions at the largest Health Center in the system, servicing about 17,000 patients annually.

Patient Care—Electronic Medical Record (EMR)

The Patient Care Division expected to field its Electronic Medical Record in 2010. While the project was included in the 2010 Capital Budget, the bond resolution accompanying the project authorization failed, and the Department is unable to move forward due to lack of funds. Without the Electronic Medical Record, it is not possible to consolidate ancillary services, very difficult to maximize the capacity of subspecialty services, or to gain any additional efficiencies in service. Our Review of the 2010

Operating Budget recommended consolidating radiological services to save money. That consolidation is not really practical without an EMR.

EMR will be required by the year 2014; if providers are not using EMR at that time, they will be sanctioned by the Federal Government through smaller Medicare payments to providers. Until 2014, the Federal Government is offering per-provider incentive payments for meaningful use of Electronic Medical Records. In 2011, the potential payment to the Department of Health Services would be more than $1.2 million dollars, plus Public Health Aid and the grant recently received from Congressman Bishop. The aggregate of all this aid would be more than sufficient to pay for the EMR without use of bond funding, with some $300,000 available for other expenditures that were reduced in the Recommended Budget.

Because the Electronic Medical Record will not be fielded in 2010, $328,000 claimed in our Public Health Aid claim (Revenue Code 3401), should be removed from the 2010 Estimated Budget.

Environmental Quality

The transfer of the Peconic Estuary Program from the Division of Environmental Quality from the Department of Health Services to the Department of Environment and Energy seems precipitous. There is limited staff available in Environment and Energy to manage the contracts and contractors associated with the Federal Grant; according to the Department of Environment and Energy at least some of the contracts for the program will remain with the Health Department. Grant funding is sufficient to fund 4.5 of the five positions being transferred. Arguably, many of Environment and Energy's water quality functions could be performed by the Division of Environmental Quality within the Health Department, with possible higher reimbursement on a Divisional basis than is currently available to Environment and Energy.

Cycle time for permitting within the Division was at less than four weeks as of early September 2010. This turnaround may lengthen as the economy revives and there is insufficient staff to process the permits. There are permanent salary funds available in the Division to fill Public Health Sanitarian and Sanitarian Trainees in sufficient numbers to mitigate the losses from ERIP, assuming positions are filled during the second half of 2011.

John J. Foley Skilled Nursing Facility

For the second time in three years, the County Executive proposes closing of the Skilled Nursing Facility in the Recommended Budget. While the financial situation at the facility has stabilized, it has continued to experience an operating deficit; in the 2011 Requested Budget, which proposed operation of JJFSNF for all of 2011, the support from the General Fund is requested at five million dollars, in the range of the expected deficit for the foreseeable future. Closure, as recommended by the County Executive, would avoid net costs of about $3.5 million annually; sale of the facility, as requested by the department, and as proposed in Introductory Resolution 1474-2010, would avoid the same costs. The sale of the facility would realize net revenues of approximately $15.6 million; closure and liquidation to the as yet undetermined purchasers would net somewhat less, $13.8 million. If transfer of the patients is delayed past April, the net gain to the General Fund will be even less in 2011.

Expenditure appropriations in the Recommended Budget for JJFSNF provide sufficient funding to operate the facility for three months. Revenue in the Recommended Budget appears to assume approximately five months of operations. Although the Recommended Budget funds personnel expenses for the first three months of the year, it abolishes every position in the facility as of January 1, 2011. Interim positions would have to be created to maintain required staff past December 31, 2010.

There are arguments for both divestiture and retention of the Skilled Nursing Facility. While either sale or closure and liquidation would eliminate the long term care safety net provided by Suffolk County, the

beds at JJFSNF represent three percent of the total available beds in the County. If Nassau and Suffolk County are considered a single market, JJFSNF has less than two percent of the available beds. The lack of concentration argues for divestiture. The current labor agreements are not structured for the 24-hour, seven-day-a-week nature of the facility, which increases labor costs. If the County chooses to continue to operate JJFSNF, there will be additional capital costs in 2011-2013 for the Skilled Nursing Facility to upgrade its fire insulation and to refit its environmental control systems. Reimbursement for the type of patients who seek care in a publicly owned long term care facility is often low, while at the same time the patients may be difficult (and therefore expensive to care for), rendering these facilities dependent on the governments to operate them. As in 2008, the controversy concerning closure of the facility has adversely affected its occupancy rate; potential residents, and their families, are understandably reluctant to utilize a facility with an unknown future, and this has negatively impacted revenue. After two attempts to layoff the workforce at the facility in the last three years (three including the sale) attempts if the sale is included), it would be understandable if the County employees at the facility were dissatisfied with their situation, and if that dissatisfaction affected their morale.

JJFSNF continues to generally retain and attract the type of patients it always has—younger, more likely to start with Medicaid as a payor, medically indigent, more likely to have psychological problems, and more likely to be wheelchair bound than the general nursing home population. Practically, if not legally, these patients have more limited options in long term residential care than older, relatively more affluent patients. Many of the patients currently residing at JJFSNF would be in lower acuity Assisted Living Program (ALP) beds if such beds existed in Suffolk County; they do not. Despite the best efforts of the long term care industry, New York State, and the Federal government, non-residential long term care options have not expanded as rapidly as required to meet the needs of the coming demographic tsunami of the "baby boom" generation. Until other options become more readily available, a residential care facility like JJFSNF will probably maintain occupancy, if not financial stability. Ultimately the divestiture or retention of the Skilled Nursing Facility is a policy decision, based on the perceived need for a long term care safety net, and on the best method for maintaining that safety net.

The need for a facility like JJFSNF, with the same type of problems as JJFSNF, has led some municipalities and states operating publicly owned nursing facilities to either establish public benefit corporations (PBC, also called authorities in New York State) or to develop revenue streams that directly fund publicly owned nursing homes.

Public Benefit Corporation for Healthcare Functions

A PBC's powers and authority are derived from its state enabling legislation. These are separated into General Powers and Special Powers. The General Powers are those typical of any corporation—to sue and be sued, establish its by-laws, issue capital debt, purchase property, enter contracts, etc. The Special Powers are more specific to the unique corporation, although the healthcare corporations incorporated under 10-C NYS Public Authorities Law do have certain common Special Powers.

- They provide health and medical services, including uncompensated care;
- They enter into agreements to have medical residents at their facilities;
- They establish policies and procedures for physician compliance and certification;
- They can collect fees and charges for their services;
- They can issue revenue bonds as well as general obligation bonds. Neither Municipal Corporations nor New York State would be responsible for the debt service of a Public Benefit Corporations created as a Healthcare Corporation.

BRO estimates that the process of transitioning to a Public Benefit Corporation would take two to three years from the date of the introduction of the enabling legislation. The most survivable model would involve a hospital becoming part of the PBC with the nursing facility and some or all of the health centers. Health Centers and JJFSNF by themselves do not gain any synergies. Merger of a hospital (Brookhaven, Stony Brook, or perhaps Peconic Bay) into a PBC would however involve a more comprehensive review by New York State, and therefore a longer timeline. No healthcare Public Benefit Corporation in the state is a standalone skilled nursing facility. The ability of JJFSNF to survive without subsidy is problematic. If the County decided to continue the subsidy, it would probably remain at the current level for some time, until JJFSNF further revamped its business practices to become more in line with the rest of the long term care industry; this would likely include labor agreements more in line with others in the industry. All of the parts of a possible PBC discussed currently run operating deficits that are closed by local tax revenues. The total annual deficit for the health centers and the nursing facility combined is about $34 million in 2010 dollars; a hospital's deficit would be larger. The PBC would have to almost immediately either issue debt or accept a subsidy from either Suffolk County or another entity to generate operating funds. This debt, probably issued as revenue or revenue anticipation bonds, would not be eligible for repayment in the capital portion of the Medicaid rate.

Health and Hospitals Corporation (HHC), the Public Benefit Corporation that owns and operates most of the City of New York's public hospitals, as well as nursing homes and diagnostic and treatment centers, was created in 1969 as a separate Public Benefit Corporation not included in the consolidated Public Authorities Law. HHC receives significant financial support from New York City. The healthcare corporations organized under the Public Authorities Law have also experienced significant financial problems in the last 10 years, leading to the divestiture of some of their original components, and to restructuring and downsizing. According to the New York City Budget Office, HHC currently projects a $143 million dollar operating deficit, despite layoffs and other cost cutting measures. This deficit will be paid from New York City's tax revenues.

Revenue Support for Publicly Owned Nursing Home

Some states have developed revenue streams designed to support publicly owned nursing homes. There are three basic models:

- A bed-day assessment is used in New Jersey. This method charges a fixed amount to facilities within the state for private pay and Medicaid bed-days. A bed day assessment would need New York State, and Federal review, and possibly an amendment to the State Medicaid Plan. Based on 2008 cost reporting for nursing homes in Suffolk County, and using the same bed day charge as New Jersey, $3,291,638 in revenue could be realized annually.
- A bed assessment is used in Kansas and elsewhere. This is a per bed charge to for-profit, and possibly not-for-profit beds in each facility. It is basically a type of property tax. In Kansas, these funds were used directly by the Medicaid system, with the intent of increasing the matching share from the Federal Government. New York State attempted to impose a statewide assessment during the 2006 budget process, and was unsuccessful. Using the Kansas assessment fee, $10,619,875 in revenue could be realized annually.
- A tax on net revenue, as used in Connecticut. This is a basic corporate profit tax. This method would probably also require New York State and Federal Review. Using the Connecticut method, $386,436 could be realized annually.

All three methods would probably require state enabling legislation; each also has an impact on the other homes in the state. BRO could find no example of a municipality developing its own revenue stream separate from their states. Because about 20% of nursing homes in New York State are losing money, there is typically strong resistance from the industry to taxes and assessments on their facilities.

If the County retains the facility, either the taxing power of the County as a Municipal Corporation, or the taxing power of the Health District (Suffolk County is a Health District of New York State) could be used to impose taxes or assessments to support the Skilled Nursing Facility. A Public Benefit Corporation could not impose such an obligation.

Budget Review Office Recommendations

Personnel

- Restore the unintentionally abolished filled Medical Program Administrator position in appropriation 4102. Include salary and benefits.
- Transfer one Public Health Nurse I from the Public Health Nursing Bureau (appropriation 4508) to Public Health (appropriation 4024) Partner Notification to manage the growing STD problem in Suffolk County.

Supplies and Equipment

- Add $50,000 to the Division of Medical Legal Investigations (appropriation 4720) to assure sufficient supplies to process evidence with chemical reagents.
- Add $100,000 to Patient Care Programs, (Appropriation 4101) and $200,000 to Public Health, (Appropriation 4010) to assure sufficient supplies of influenza vaccine for the 2010-2011 flu season.

Environmental Quality

- Retain the Peconic Estuary Program within the Department of Health Services. Maintain all appropriations associated with the transfer within Health Services.
- Retain the positions of Chief of the Public Health Environmental Lab, and Chief Public Health Sanitarians within the authorized staff; maintain current staff funding, to fill the positions in 2012.

Patient Care

- Add $1.2 million in 2011 for Computer Software (appropriation 4101-3160) to allow for purchase of the Electronic Medical Record within the Operating Budget, to leverage the maximum Federal reimbursement possible in 2011. Adjust Revenues in Public Health Aid and in Medicare/Medicaid accordingly.
- Increase the Islip Health Center (appropriation 4100-4980) by $700,000 to fully fund current staff in 2011. Adjust Public Health Aid Revenues accordingly.
- Increase the Dolan Health Center (appropriation 4100-4980) by $625,361 to fully fund current staff in 2011. Note that BRO expects this contract appropriation to decrease in 2012 as Huntington Hospital completes a partnership with an existing Federally Qualified Health Center. Adjust Public Health Aid Revenues accordingly.
- Increase the 2010 estimate for Fees for Services (appropriation 4101-4560) by $500,000. Adjust Public Health Aid Revenues accordingly.
- Increase the Brookhaven Memorial Hospital contract (appropriation 4100-4980) by $60,000 to accommodate the new half time Social Worker.

Community Mental Hygiene

- If the Clinical Nurse Practitioner positions in appropriation 4320 cannot be retained, earmark the two vacant Clinic Administrator positions with to Clinical Nurse Practitioners. Sufficient appropriations are already included in the appropriation to fund the positions for six months.
- Reduce 2011 revenues in Mental Health Fees by $540,000 and Intensive Case Management Fees by $125,000

- Reduce 2011 recommended revenues in methadone maintenance aid (revenue code 3487) by $449,465 to reflect loss of revenue due to failure to maintain effort per Federal and New York State guidance.

Administration

- Abolish the Assistant Commissioner for Health Services (Public Relations).
- Add $250,000 to Fees for Service contracts in appropriation 4005, Health Services Administration, for discretionary use throughout the Department. This amount represents the loss of the funds for an efficiency consultant in Patient Care Programs (appropriation 4101). If the Department's FQHC application is, as expected in the budget, successful, Federal technical assistance (consulting) will be available in the Patient Care Division.

Children with Special Needs

- Reduce the 2010 Estimate for Pre-School and Early Intervention by $1,400,000, due to the retroactive change to billing.
- Add $25,000 in funding in appropriation 4813-4940 to maintain the 2010 adopted funding level for orthodonture for cleft palates and other significant dental-surgical procedures.
- Add $25,000 in funding in appropriation 4813-4190 to fund the CPSE Representative Program at the requested level.

Public Health

- Reduce the 2010 Estimate for Public Health Aid—3401 by $5 million due to New York State actions and failure to field an Electronic Medical Record.
- Reduce the 2011 Recommended Revenue for Public Health Aid by $1.5 to $3.5 million due to expenditure reductions in reimbursable lines.

Office of Handicapped Services

- BRO recommends the retention of the Office of Handicapped Services within the County Executive's Division of Human Services. For a full discussion of this issue, please refer to the section on the Executive's Human Services Agencies.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-4813-4940	Health Programs	$125,000	$0	$125,000	+$50,000
001-4101-3160	Computer Software	$526,189	$0	$668,0610	+$1,218,000
001-4101-4560	Fee for Service Contracts	$6,334,435	+$500,000	$7,326,064	+$250,000
001-4102-1100	Permanent Salaries	$3,740,198	$0	$3,899,634	+$142,000
001-4100-4980-AIU1	Contractual Expenses	$2,887,489	$0	$2,313,351	+$625,361
001-4100-4980-AJK1	Contractual Expenses	$11,307,642	$0	$11,125,165	+$700,001

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-4100-4980-APR1	Contractual Expenses	$14,514,569	$0	$14,464,569	+$60,000
001-4005-4560	Fees for Services	$19,547	$0	$21,000	+$250,000
001-4010-3370	Medical, Dental and Laboratory Supplies	$300,000	$0	$300,000	+$200,000
001-4101-3370	Medical, Dental and Laboratory Supplies	$1,400,000	$0	$1,400,000	+$100,000
001-4813-4170	CPSE Rep.	$200,000	$0	$200,000	+$25,000
001-4508-1100	Permanent Salaries	$1,521,123	$0	$1,1416,276	-$25,385
001-4023-1100	Permanent Salaries	$248,415	$0	$259,907	+$25,385
001-HSV-4405-3040-0000	Natl Estuary Programs	$7,462	$0	$0	+$7,462
001-HSV-4405-3500-0000	Natl Estuary Programs	$4,800	$0	$0	+$1,000
001-HSV-4405-3510-0000	Natl Estuary Programs	$5,200	$0	$0	+$800
001-HSV-4405-1100-0000	Natl Estuary Programs	$178,943	$0	$0	+$194,225
001-HSV-4405-4340-0000	Natl Estuary Programs	$30,000	$0	$0	+$15,000
001-HSV-4405-9810-0000	Natl Estuary Programs	$6,976	$0	$0	+$6,976
001-HSV-4405-1120-0000	Natl Estuary Programs	$10,063	$0	$0	+$5,077
001-HSV-4405-4560-0000	Natl Estuary Programs	$459,798	$0	$0	$1,125,705

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1660	Ps/Ei Medicaid	$7,550,000	$-1,400,000	$0	$0
001-3401	Public Health	$27,296,346	$-5,000,000	$26,120,795	-$2,000,000
001-1620	Mental Health Fees	$3,870,000	$0	$3,870,000	-$540,000
001-1621	Intensive Case Management Fees	$950,000	$0	$950,000	-$125,000
001-4XXX	CMS HIT Incentive	$0	$0	$0	+$1,508,750
001-4910	Water Pollution Control	$520,397	$0	$0	+$1,360,574

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-3487	Methadone Maintenance	$2,468,436	$0	$2,468,436	-$449,465

Skilled Nursing Facility

- If the Skilled Nursing Facility is restored, we recommend funding in accordance with the attached table. The total BRO recommended budget for all expenditures at the Skilled Nursing Facility is $35,789,236. The Interfund Transfer for this budget would be $4,359,350.
- Create a new Assistant Administrator position if the Skilled Nursing Facility is retained.
- Change Nurse Supervisors to Grade 24 to reduce overtime costs.
- Reduce the permanent staff at the Skilled Nursing Facility from the current 322 positions to 270, which is commensurate with industry standards. JJFSNF has excess permanent staff, even when compared to other publicly owned nursing facilities.

Table of BRO Recommended Changes—Skilled Nursing Facility

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
632-4530-1020	Terminal Vacation Pay	113,139	$0	$857,480	-$757,480
632-4530-1050	Terminal Sick Leave Payments	82,856	$0	$0	+20,000
632-4530-1060	Longevity Pay	242,600	$0	$251,400	+1,050
632-4530-1070	Special Payment Per Emp Contract	9,675	$0	$10,000	$0
632-4530-1080	Retro And Vacation Pay	13,401	$0	$0	+26,000
632-4530-1100	Permanent Salaries	11,954,457	$0	3,163,450	+8,982,278
632-4530-1120	Overtime Salaries	1,835,977	$0	368,182	+1,467,795
632-4530-1130	Temporary Salaries	300,000	$0	61,364	+388,636
632-4530-1230	Workman's Comp-Disability	27,912	$0	$30,000	$0
632-4530-1270	Disability Income	$32,832	$0	$35,000	$0
632-4530-1380	Deferred Pay	$48,028	$0	$444,796	-344,796
632-4530-1350	Payment After Death	$6,593	$0	$0	0
632-4530-1400	Cleaning Allowance	$13,500	$0	$3,273	+12,727
632-4530-1410	Clothing Allowance	$77,175	$0	$90,000	$0
632-4530-1440	Furlough	$0	$0	$0	$0
632-4530-1620	Ot - Straight Time	$52,417	$0	$10,227	+39,773
632-4530-2010	Furniture And Furnishings	$0	$0	$0	+$2,300
632-4530-2020	Office Machines	$1,200	$0	$0	+$4,078

Table of BRO Recommended Changes—Skilled Nursing Facility

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
632-4530-2080	Medical, Dental, Lab	$5,000	$0	$1,636	+$6,394
632-4530-2500	Other Equipment	$1,500	$0	$0	+$20,450
632-4530-3010	Office Supplies	$30,000	$0	$6,341	+$24,659
632-4530-3015	Computer And Data Storage Supplies	$500	$0	$0	+$500
632-4530-3020	Postage	$500	$0	$716	+$2,784
632-4530-3070	Memberships And Subscriptions	$12,000	$0	$0	+$12,000
632-4530-3080	Research And Law Books	$500	$0	$0	+$500
632-4530-3160	Computer Software	$31,000	$0	$0	+$72,600
632-4530-3250	Building Materials	$4,500	$0	$1,534	+$5,966
632-4530-3310	Clothing & Accessories	$20,000	$0	$4,091	+$15,909
632-4530-3320	Household & Laundry Supplies	$245,000	$0	$50,114	+$209,886
632-4530-3330	Food	$700,000	$0	$145,227	+$634,773
632-4530-3370	Medical, Dental & Laboratory Supplies	$530,000	$0	$112,500	+$437,500
632-4530-3380	Recreational & Morale	$14,500	$0	$3,068	+$11,932
632-4530-3500	Other: Unclassified	$49,940	$0	$10,227	+$39,773
632-4530-3510	Rent: Business Machines And Sys	$25,000	$0	$27,000	$0
632-4530-3610	Repairs: Office Equipment	$17,000	$0	$184	+$716
632-4530-3650	Repairs: Building	$20,000	$0	$5,114	+$19,886
632-4530-3660	Service Contracts -Misc Applnce	$15,000	$0	$0	+$15,000
632-4530-3680	Repairs: Special Equipment	$40,000	$0	$8,591	+$33,409
632-4530-3770	Advertising	$5,000	$0	$15,000	-$10,000
632-4530-3920	Laundry & Sanitation	$390,000	$0	$79,773	+$310,227
632-4530-3930	Cartage	$3,000	$0	$614	+$2,386
632-4530-3950	Notary Fees	$120	$0	$0	+$180
632-4530-4015	Cellular Communications	$1,500	$0	$307	+$1,193
632-4530-4070	Mta Payroll Tax	$44,432	$0	$11,589	+$31,904
632-4530-4140	Transportation: Indigents	$640,000	$0	$167,500	+$502,500

Table of BRO Recommended Changes—Skilled Nursing Facility

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
632-4530-4210	Computer Services	$4,000	$0	$0	+$13,000
632-4530-4330	Travel: Employee Contract	$1,500	$0	$307	+$1,693
632-4530-4340	Travel: Other	$1,000	$0	$205	+$5,951
632-4530-4560	Fees For Services - Non Employees	$1,182,857	$0	$1,847,072	+$1,173,653
632-4530-8280	State Retirement	0	$0	$1,905,016	$0
632-4530-8335	Mta Payroll	$1,119,438	$0	$0	$0
632-4530-8330	Social Security	$15,000	$0	$360,459	+$783,922
632-4530-8350	Unemployment Insurance	$351,459	$0	$750,000	-$720,000
632-4530-8380	Benefit Fund Contribution	$1,182,857	$0	$71,889	+$300,981
	Transfer To Self Ins Fd-Ins Ch Fund 38	$776,656	$0	$746,571	$0
	Trans To Fd 016 Inter-Dept Chrg	$363,282	$0	$386,301	$0
	Transfer To Fund 39 Emhp	$4,851,968	$0	$5,385,479	-$198,725
	Transfer To General Fund 001	$2,000,000	$0	$14,440,009	-$12,117,009
	Debt Service	$2,463,849	$0	$18,364,776	-$15,934,000

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
632-1680	Collection Agency	$535,177	$0	$176,650	$0
632-1830	Adult In Public Institutions	$3,142,869	$0	$1,461,007	+$1,649,844
632-1831	Medicaid: Adult Public Inst.	$20,726,411	$0	$11,078,317	+1$2,050,287
632-1832	Medicare: Adult Public Inst.	$1,200,158	$0	$561,676	+$634,273
632-4488	Medicaid Upper Limit Payment	$7,200,000	$0	$3,600,000	$0
	Transfer From The General Fund	$0	$0	$0	+$4,359,350
632-2401	Interest & Earnings	$0	$0	$400	+$6,100
632-2545	Licenses (Sale)	$0	$0	$3,960,000.00	-3,960,000.00
632-2660	Sales Of Real Property	$0	$0	$27,085,000.00	-$27,085,000.00

Revenues					
Fund-Revenue Code	**Description**	**2010 Estimate**	**BRO Change**	**2011 Recommended**	**BRO Change**
632-2661	Sale Of Skilled Nursing Facility	$0	$0	$0	$0
632-2665	Sales Of Equipment	$0	$0	$2,100,000.00	-$2,100,000.00

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Human Services

Personnel (as of 9/19/2010)

Authorized Positions:	105	**Filled Positions:**	90
Vacant Positions:	15	**Percentage Vacant:**	14%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,186,867	$5,627,731	$5,203,663	$5,301,519	$4,758,022
Equipment (2000s)	$982	$36,935	$16,515	$28,435	$27,570
Supplies (3000s)	$605,025	$844,072	$764,658	$783,413	$768,831
Contracts (4000s)	$19,592,448	$20,319,125	$19,943,895	$12,011,035	$12,058,227
Totals	$25,385,322	$26,827,863	$25,928,731	$18,124,402	$17,612,650

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$7,331,022	$7,580,478	$7,534,843	$6,232,426	$6,232,426
Federal Aid (4000s)	$5,117,460	$5,011,449	$4,848,064	$4,841,064	$4,851,550
Departmental Income	$0	$0	$0	$0	$0
Other Income	$108,768	$80,000	$99,150	$44,500	$55,001
Totals	$12,557,250	$12,671,927	$12,482,057	$11,117,990	$11,138,977

Effects of the Recommended Budget

Staffing

Ten of the fifteen vacancies in Human Services, as of September 19, 2010, are in the Office for the Aging. This is about 15% of their total of 68 authorized positions as of September 19, 2010, which is consistent with the overall vacancy rate for the Division of Human Services. Four of the remaining vacancies are in the Youth Bureau and Handicapped Services, which are both proposed to be transferred out of the Executive Human Services Division. The final vacancy is in Minority Affairs. The two transferred units result in a net decrease of 16 positions in Human Services, from 105 to 89 and a transfer of expenditures to the General Fund totaling $7.7 million. All ten positions in Handicapped Services are transferred. Although all seven Youth Bureau positions are transferred, one of the positions was transferred to Minority Affairs, which is a division of the County Executive's office. This appears to be misstated on page 415 of the Recommended Budget under "2011 Executive Recommendations".

There are no new or abolished positions in Human Services. The Office for the Aging was affected by one early retirement. There is sufficient funding provided for all currently filled positions in Human Services for the duration of 2011, for two current vacancies with signed 167 forms for half a year, and enough to fill remaining vacancies for five months.

Transfer of Youth Bureau

This entire unit and six of its seven positions are proposed to be transferred to the Department of Social Services. One position is transferred to Minority Affairs. The stated justification for the transfer is to provide more oversight and increase grant opportunities.

Transfer of Handicapped Services

This entire unit and its ten positions were transferred to the Department of Health Services. The stated justification is that this transfer will lead to better management, oversight and the potential for increased Federal and State aid. The 2010 Adopted Budget included $40,000 in Fund 112 for Education Handicapped Parking which is also transferred to Health Services (112-4818) in 2011. The appropriation increased to $500,000. Use of this fund is limited to handicapped parking education.

Expenditures

The overall recommended expenditure for Human Services is $9.2 million less than the 2010 adopted amount and $8.3 million less than the 2010 estimate. The primary factor is the transfer of $7.7 million for the Youth Bureau and Handicapped Services.

Revenue

Revenue from the Office for the Aging, mostly State and Federal Aid, made up 89% of the total 2010 estimated revenue for Human Services and will make up 99% of total recommended revenue in 2011 due to the transfer of the Youth Bureau, which accounted for 11% of 2010 estimated revenue.

Issues for Consideration

Transfer Out of the Youth Bureau and Handicapped Services

The Youth Bureau was established by Local Law No. 28-1974 within the County Executive's Office for the purposes of ensuring County-wide planning, development, and utilization of resources pertaining to youth. Since 1979, the Youth Bureau and the Youth Board have operated under the Comprehensive Planning Agreement with New York State Office of Children and Family Services. The Comprehensive Plan includes a youth services plan, a runaway and homeless youth plan, a detention plan and individual town youth plans. The Youth Bureau directly administers these services through a network of over 182

contract agencies. An additional 32 contract agencies are administered through the Town Youth Bureaus in the five western towns under the County's single disbursement contract.

The Budget Review Office finds no overriding justification for the consolidation of the Youth Bureau under the Department of Social Services. The youth population served by the Youth Bureau is distinguished from those needing the assistance provided by Social Services. The Youth Bureau concentrates on the preventative aspects, counseling, recreation, employment programs, and crisis intervention. The Comprehensive Youth Services Plan is composed of the preventative portion prepared independently by the Youth Bureau and the delinquency and other components prepared by Social Services.

The transfer to Social Services is unlikely to have any overriding benefit in terms of increased aid. State Aid for Youth is predicated on a fixed rate multiplied by the number of Youth, which is based on 2000 population data. Additional state aid for Youth is available for administrative program expenses. Youth Programs are offset by 50% to 60% State aid, depending upon the program.

Although there may be perceived efficiencies in consolidation, Social Services already processes over $13 million in contracts as estimated in 2010. Adding the $7 million in Youth Services contracts will not, in our opinion expedite processing. If anything, there is the concern that preventative youth services may not receive the same priority as they do now because of the competing priorities of a large department. In view of current public safety concerns regarding gangs in Suffolk County, the Youth Bureau should remain in the County Executive's Office to assure that these preventative programs are high profile and not unintentionally subordinate to the competing priorities in Social Services.

A similar argument can be made to reverse the proposed transfer of Handicapped Services to the Health Department. The Office of Handicapped Services was established within the County Executive's Office effective January 1, 1981 by Resolution No. 970-1980. Major responsibilities of the unit are to advocate for the estimated 315,000 disabled persons in Suffolk County, assure nondiscrimination, accessibility, and compliance with the American Disabilities Act. Lack of compliance could adversely impact the receipt of federal and state aid. Handicapped Services receives no revenue, however they do administer a Volunteer Handicapped Enforcement Parking Program, established November 1, 1988. A portion of revenue from this program is collected by the courts and is reserved in Fund 112, to be used only for handicapped parking education.

Handicapped Services profile is enhanced by being a part of the County Executive's Office as opposed to being subordinate in the Department of Health Services. The Health Department has seven divisions. Although this may align services with the Division of Physically Handicapped Children, the population serviced by Handicapped Services is adults and children. There appears to be no overriding justification for this transfer.

Veterans Service Agency

The bulk (94%) of the Agency's $571,238 total request is comprised of Personal Services. An additional $35,984 in permanent salaries was recommended for 2011 compared to the 2010 estimate. Eleven positions, filled as of September 19, 2010, were requested and recommended, with no new or abolished positions. This Agency was not affected by early retirement incentives. No turnover savings were indicated.

The $14,000 provided for contract agencies in the recommended budget is $61,000 less than the $75,000 provided in the 2010 Adopted budget. This is the main factor in the $60,426 overall difference between the 2011 Recommended and 2010 Adopted budgets.

The Office of Veterans Services maintains two offices, one in Hauppauge and another in the Riverhead County Center. The East End Veteran's Clinic, located in the Riverhead County Center, has a projected October 2010 completion date. Existing Veterans Services personnel are expected to provide ancillary support services to serve Veterans at the east end location.

The Agency's workload has increased from 22,113 clients served in 2008, to 24,999 in 2009, and to an estimated 25,100 in 2010. Suffolk's veterans population is the highest in New York State. In addition, Suffolk's veteran population is aging, with an estimated 48,451 veterans age 65 or older. The Agency anticipates increased need for services for these older veterans and their families, as well as for more recent veterans, as there have been increasing numbers of disabilities found among veterans of the wars in Iraq and Afghanistan.

The Agency has made efforts to reach out to veterans who are homeless, incarcerated, in nursing homes, or in assisted living facilities and make them aware of the services that are available to them. However, there is a high return rate (25%) on attempted mailings to veterans.

Office for the Aging

The office was affected by one early retirement and is anticipating several regular retirements in the near future. As of September 19, 2010, there were 58 filled positions and ten vacancies. The 2011 Recommended Budget for this Office will account for 92% of expenditures and 99% of revenues for the County Executive's Division of Human Services in 2011.

The $16,258,812 recommended budget was one percent less than the 2010 adopted and two percent more than the 2010 estimate. There was a negligible difference from the request. Approximately 72% of the recommended budget is for contractual expenses and roughly 23% for personal services.

In the aggregate, recommended contractual expenses in Aging were consistent (within one percent) with both the request and 2010 adopted. There were 34 funded Contract Agencies (4980) in the 2010 Adopted Budget, and 33 in the 2011 recommended.

The 2010 estimate for the Senior Citizens Home Energy Program is about $208,000 (60%) higher than the 2010 adopted amount, whereas the 2011 request and recommendation are both slightly (three percent) less than the 2010 adopted. Most of the difference is due to a higher 2010 estimate for the Contract Agency Community Development Corp. of Long Island. In Senior Support Programs, $85,000 was recommended for the Suffolk Y JCC Senior Center, which was not previously requested or included in this area.

According to the 2000 census, Suffolk's over-60 population increased at a much greater rate (13%) than the rest of the state (½%) from 1990 to 2000. The greatest growth was in the most elderly portion of the senior population, who tend to have the greatest needs. These factors, along with the poor economy, may significantly increase the demand for services. Preventative care and support services help seniors maintain independence and maintain their quality of life.

Many County programs receive significant federal or state funding. The Department administers programs which provide meals to the elderly, either in a congregate setting or through home delivery. Congregate meals are provided through the Older Americans Act. Title IIIC-1 (90% Federal, 10% County) and the 100% state funded Supplemental Nutrition Assistance Program (SNAP). Home delivered meals are provided through the Older Americans Act Title IIIC-2 (90% Federal, 10% County, with substantial County overmatch to provide needed home delivered meals).

Suffolk County assists low income seniors enrolled in the EPIC program (100% County funded) by reimbursing the full cost of their annual premium for prescription drugs, as well as the greater of $50 or

25% of their co-payments. The Recommended Budget includes $2,220,000, as requested, which is 30% less than the 2010 estimated expenditure. Due to changes on the state level, Medicare Part D pays more, so EPIC pays less. The impact of additional state changes this October is unknown.

Office for Women

The total Recommended Budget is $507,081, which represents a nine percent ($50,394) decrease from the requested amount, or a seven percent decrease from the 2010 estimate, and is attributed to a decrease in permanent salaries. All six authorized positions are filled. Assuming there is no change to that status in 2011, funding for permanent salaries is insufficient.

Minority Affairs

One position, County Executive Assistant I is transferred in from the Youth Bureau, increasing the total number of authorized positions to four in 2011. One of the existing positions was vacant as of September 29, 2010. The total recommended budget for 2011 is $261,519, with 56% for personal services. The recommended budget included a $38,627 increase in permanent salaries compared to the 2010 Adopted Budget. However, this is insufficient for currently filled positions recommended for Minority Affairs in 2011, assuming there are no additional vacancies during the year.

Budget Review Office Recommendations

- Reverse the transfers of the Youth Bureau and Handicapped Services.
- BRO recommends that financial and clerical staff across the various divisions of human services be centralized and consolidated. Increasing efficiency by cross-training and centralization of staff could reduce the number of people handling documentation as well as the need for office machines and equipment. As support staff positions in Human Services are vacated by attrition, they should be earmarked for direct service positions. This will address the increased demand for services without increasing overall personnel.
- Investigate processes to improve the delivered mail rate to veterans and other clients, such as using "forwarding service requested" rather than "return service requested" and sending lists of incomplete addresses to the assessor to correct. The most in-need veterans and other human services clients may be the most difficult to reach.
- For routine mailings, consider utilization of postcards instead of letters to reduce postage costs and eliminate the extra steps associated with using envelopes.

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Information Technology Services

Personnel (as of 9/19/2010)

Authorized Positions:	91	**Filled Positions:**	78
Vacant Positions:	13	**Percentage Vacant:**	14.3%
Positions Abolished in the Recommended Budget:	4	**New Positions:**	2

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$5,042,053	$5,478,926	$5,968,242	$5,899,380	$5,549,687
Equipment (2000s)	$1,328,457	$1,342,418	$1,235,000	$887,610	$1,136,010
Supplies (3000s)	$4,486,324	$5,534,834	$5,226,863	$5,441,862	$5,434,880
Contracts (4000s)	$4,136,194	$4,797,790	$4,728,023	$5,081,290	$5,081,290
Totals	$14,993,028	$17,153,968	$17,158,128	$17,310,142	$17,201,867

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$20,790	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$1,620,104	$1,577,999	$1,907,592	$1,820,100	$1,930,100
Totals	$1,640,894	$1,577,999	$1,907,592	$1,820,100	$1,930,100

Effects of the Recommended Budget

The 2011 Recommended Budget for the Department of Information Technology Services (DoIT) is approximately equal to the 2010 adopted and estimated budgets. Increasing costs for telephone carrier charges and the procurement of Monadnock Defensive Tactics Systems (MDTS) for Police and Sheriff cars are offset by a reduction in expenditures for computer purchases.

The Recommended Budget estimates DoIT revenues to be $267,000 higher in 2010 than in 2009, and slightly more in 2011 due to a projected increase in commissions from cell towers (016-ITS-1651-2450), and coin operated phones at County correctional facilities (016-ITS-1651-2456). The recommended revenue is reasonable.

Staffing

Seven employees participated in the 2010 Early Retirement Incentive Program (ERIP). Two of the positions vacated through ERIP were abolished. The following chart summarizes ERIP positions and their status in the Recommended Budget.

ERIP Participants		
Title	**Gr**	**Status**
Data Entry Operator	09	Vacant
Office Systems Analyst III	24	Vacant
Switchboard Operator	09	Abolish
Data Control Specialist	21	Vacant
Principal Account Clerk	17	Vacant
Head Clerk	18	Abolish
Office Systems Analyst IV	28	Vacant

The Recommended Budget abolishes two additional positions, not related to ERIP, an Account Clerk Typist (grade 11) and Communications Analyst II (grade 24). Two Communications Mechanic (grade 16) positions are created. The combined salary costs for the two new positions is approximately $8,000 less than the combined cost of the positions that are abolished. The Recommended Budget provides funding for all currently filled positions for all of 2011 and sufficient funding to fill the two new positions for 75% of the year if all other vacancies remain vacant.

Computer Software

The 2010 estimated budget for computer software (016-ITS-1680-3160) is $3.2 million. As of September 15, 2010, obligated funds for software totaled $3,599,380. It is unlikely that software purchases will increase much over the remainder of 2010, but year to date totals are already approximately $400,000 more than the estimated budget.

Issues for Consideration

Office Machines

In 2010 the Department of Information Technology Services instituted an "as needed" replacement policy for computer equipment in place of the six year replacement policy allowing the County to save an estimated $100,000 in 2010. Continuing this policy in 2011 has allowed the Department to request a budget of $800,000 for Office Machines (016-ITS-1680-2020), which is $400,000 less than the $1.2 million adopted in 2010. The Budget Review Office supports this approach in this period of austerity. The Recommended Budget provides funding for broken and obsolete equipment, but defers purchases that are not immediately necessary.

Debt Service

The debt service for capital expenditures in the Interdepartment Operation and Service Fund (016) is reflected in DoIT's budget. The recommended amount is estimated to decrease from $724,147 in 2010 to $681,703 in 2011.

Budget Review Office Recommendations

- Increase the 2010 estimated budget by $400,000 to account for year to date expenses that exceed the estimated budget.
- We support DoIT's "as needed" computer replacement policy

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
016-1680-3160	Computer Software	$3,200,000	+$400,000	$3,332,490	$0

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Labor

Personnel (as of 9/19/2010)

Authorized Positions:	203	**Filled Positions:**	162
Vacant Positions:	41	**Percentage Vacant:**	20%
Positions Abolished in the Recommended Budget:	16	**New Positions:**	15

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$13,547,932	$14,168,625	$14,404,047	$13,084,413	$12,194,032
Equipment (2000s)	$88,375	$10,710	$41,507	$562	$562
Supplies (3000s)	$340,365	$255,219	$334,893	$313,827	$306,727
Contracts (4000s)	$4,751,536	$2,880,476	$2,943,101	$469,004	$534,524
Totals	$18,728,208	$17,315,030	$17,723,548	$13,867,806	$13,035,845

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$1,385,685	$1,282,551	$1,439,665	$1,223,447	$1,223,447
Federal Aid (4000s)	$12,057,141	$11,158,101	$11,158,101	$7,624,426	$7,624,426
Departmental Income	$0	$0	$0	$0	$0
Other Income	$44,413	$40,000	$43,959	$48,000	$49,000
Totals	$13,487,239	$12,480,652	$12,641,725	$8,895,873	$8,896,873

Effects of the Recommended Budget

Net Cost to the County

The County's General Fund expenditure for the Labor Department is estimated at $2.76 million or 18% of Labor's total expenditure, as detailed in the table that follows. The General Fund cost for the Labor Department is comprised of expenditure for Administration (6370), Living Wage (6700) and approximately 30% of the expenditure for the Suffolk Works Employment Program (SWEP) (6380) for employee benefits. This estimate excludes the General Fund expenditure for all employee benefits in the Labor Department as this detail is not reflected in the budget document.

Net Cost to the County for the Department of Labor

Description	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
Total Expenditure Including Interfunds	$20,680,937	$19,559,966	$19,968,928	$16,193,726	$15,361,795
Fund 001 Net Cost to the County	$2,943,693	$2,964,140	$2,894,413	$2,964,141	$2,759,816
Net County Cost (%)	14.23%	15.15%	14.49%	18.30%	17.97%

Expenditure Overview

Department of Labor Expenditure by Unit

Fd.	Unit	Unit Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	6370	Labor: Administration	$738,337	$735,807	$691,466	$735,807	$800,757
001	6380	Swep (Suff Works Employ Prog)	$6,097,187	$6,233,049	$6,122,834	$6,233,049	$5,336,468
001	6381	Transitional Jobs Program	$0	$0	$382,206	$0	$0
001	6700	Living Wage Unit	$376,200	$358,418	$366,097	$358,419	$358,119
320	6300	Workforce Investment Act	$11,056,679	$9,601,754	$9,769,895	$6,463,490	$6,463,460
320	6377	Labor: Displaced Homemakers	$233,600	$279,647	$281,197	$366,399	$366,399
320	6378	Brookhaven	$40,000	$45,041	$49,244	$48,000	$48,000
320	6565	Disability Program Navigator	$62,004	$68,320	$68,059	$0	$0
320	6600	Summer TANF	$992,757	$1,007,125	$1,007,125	$800,000	$800,000
320	E016	Interfund Transfers	$204,324	$229,123	$229,123	$274,532	$274,532
320	E038	Interfund Transfers	$239,315	$279,115	$279,115	$118,176	$118,176
320	E039	Interfund Transfers	$640,534	$722,567	$722,567	$795,854	$795,884
		Total	$20,680,937	$19,559,966	$19,968,928	$16,193,726	$15,361,795

2010 Estimated Budget

The 2010 estimated budget of $18,738,123 is reasonable. It is $408,962 more than adopted; however, this past year the Department expended $382,206 on a Transitional Jobs Program that was not included in the adopted budget. The 100% grant funding for this program was from the NYS Office of Temporary and Disability Assistance, which was transferred from DSS to the Department of Labor, as per Resolution No. 16-2010.

2011 Recommended Budget

The 2011 Recommended Budget of $14,173,203 is $4,155,958 less than adopted and $4,564,920 less than estimated. This is partially attributable to a reduction of WIA expenditures from the American Recovery and Reinvestment Act (ARRA), approximately $3 million, that the Department expended in 2010 but will not receive revenue for in 2011 and $786,366 less in recommended expenditures for SWEP this year compared to the 2010 estimated budget, which the Department receives federal aid revenue for from DSS. The recommended budget is a cost to continue budget with no funding for filling any of the Department's vacancies.

A resolution should be forthcoming to accept and appropriate a $1 million Health Profession Opportunity Grant from the NYS Office of Temporary and Disability Assistance to train people in health care jobs.

Personnel

To comply with ERIP and the provisions of Resolution No. 1724-2010, the 2011 Recommended Budget decreases the number of authorized positions from 203 to 202 by abolishing one position and downgrading 15 positions to lower titles. As of September 19, 2010, the Department had 162 filled and 41 vacant positions. Of the 41 vacancies, 20 are in SWEP and 21 are in WIA.

Permanent & Interim Salaries

Interim salaries are used as a mechanism to allocate salaries or portions of salaries for staff who are assigned to more than one grant. The salary cost is determined through the submission of monthly staff time distribution sheets, as required by federal and state funding sources.

For permanent and interim salaries across all appropriations, the 2010 Estimated Budget includes $11.2 million and the 2011 Recommended Budget includes $10.7 million. Based on our estimate and projection, the proposed budget includes sufficient funding in 2010 and 2011 to adequately fund all currently filled positions only; there is no funding to fill any of the Department's 41 vacancies. This is mainly attributable to new state mandates that will require the Department to reallocate approximately $500,000 included in salaries for WIA participant training. This places a strain on the Department's permanent & interim salaries in other appropriations to ensure that there is sufficient funding for WIA salaries. In particular, this will restrict the Department from increasing SWEP staff at a time when the Department is experiencing a greater demand for SWEP services.

Revenue Overview

Department of Labor Revenue

Fd.	Rev.	Revenue Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	2636	Fines-Lawful Hiring LL52-06	$1,000	$0	$1,000	$0	$1,000
320	2389	Other Services	$43,413	$40,000	$42,959	$48,000	$48,000
320	3790	State Aid Various Labor Program	$1,385,685	$1,282,551	$1,439,665	$1,223,447	$1,223,447
320	4790	Federal Aid Various Labor Programs	$12,057,141	$11,158,101	$11,158,101	$7,624,426	$7,624,426
		Total	$13,487,239	$12,480,652	$12,641,725	$8,895,873	$8,896,873

DOL receives the majority of its revenue from the state and federal governments, which each have different fiscal years from the County. The state fiscal year is April to March, the federal government is October to September, and the County is January to December, which presents a challenge when estimating and projecting the Department's revenue. Due to the differences in fiscal years, the Department will have grant award letters for a portion of the County's fiscal year, which it then uses to forecast what it expects to receive for the remainder of the year.

The 2011 Recommended Budget for revenue is $3,744,852 less than the 2010 Estimated Budget. The majority of the difference is attributable to federal aid, which is projected to be $3,533,675 less in the upcoming year than estimated in the current year due to the elimination of additional ARRA revenue in 2011. Additionally, the recommended budget includes $786,366 less revenue from DSS for Labor to expend on the SWEP program.

Issues for Consideration

SWEP Funding

SWEP is the local welfare employment program operated according to Temporary Assistance for Needy Families (TANF) regulations. Over the years, SWEP funding through DSS has become an increasing portion of the Department of Labor's revenue. Last year, DSS reported that when the state eliminated the Local Assistance Funding (LAF), SWEP funding was incorporated into the Flexible Fund for Family Services (FFFS). However, this revenue stream is difficult to validate since DSS only includes the aggregate funding that it receives in revenue code 4615-Jobs Administration.

Disability Program Navigator

As requested by Labor, the recommended budget includes no funding for the Disability Program Navigator in 2011 because the federal funding has been discontinued, approximately $70,000. NYSDOL had funded this program to enable the Suffolk County One-Stop Employment Center to provide a comprehensive, seamless, welcoming and user-friendly environment for individuals with disabilities. Through this program, Disability Program Navigators (DPN's) serve as disability resource specialists to

assist individuals with disabilities "navigate" through available programs and services in the local One-Stop system. DPN's work to increase employment opportunities and the self-sufficiency of persons with disabilities by linking them to employers to achieve successful entry or re-entry into the workforce. Although the funding stream has been discontinued, the service is still available through the employees that were trained with the previous grant funds.

Summer TANF

The Summer TANF grant is funded by surplus funds from the TANF program, for the express purpose of providing a full wage subsidy summer youth employment program. The recommended budget includes $207,125 less than the 2010 estimated budget for Summer TANF. Less funding for Summer TANF will result in a reduced number of Suffolk Youth being afforded employment during the summer months. In the summer of 2009, the Department employed 780 disadvantaged youths and in 2010 it employed 391. In 2010, there was nominal funding left for the Department's administrative costs for this program; therefore, the Department offset these costs with WIA funding. Next year, it is questionable whether Labor can use WIA funds for this purpose as the state instituted a requirement that at least 35% of WIA funds must be used for training, which did not exist in 2010. Depending on state aid in 2011, Labor plans to employ 375 disadvantaged youths, which is 405 less than 2009 and 16 less than this past year.

Living Wage Unit

The Labor Department's requested budget indicates that the Living Wage Unit is now referred to as the "Local Law Compliance Unit". The Living Wage Unit was originally established with the purpose of implementing the Living Wage Law in 2001. It has now taken on the additional responsibilities of the Lawful Hiring Law. To reflect the function of this unit, which is now charged with developing rules and regulations necessary and appropriate for monitoring the operations of contractors and subcontractors of the County and insuring compliance with both the Living Wage and Lawful Hiring laws, we recommend changing the unit name and appropriation name to the Local Law Compliance Unit. The recommended budget includes $500,000 in 2011 for the subsidy to eligible employers, the same as the adopted 2010 budget. Introductory Resolution No. 1947-2010 sunsets the Living Wage subsidy effective December 31, 2010. If the Resolution is adopted, we recommend deleting $500,000 from the Recommended Budget.

Budget Review Office Recommendations

- Change the unit name and appropriation name for the Living Wage Unit to the Local Law Compliance Unit.
- If Introductory Resolution No. 1947-2010 is adopted, then delete $500,000 from appropriation 001-MSC-1998-Contingent: Living Wage-4770-Special Services in 2011.

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Law

Personnel (as of 9/19/2010)

Authorized Positions:	117	**Filled Positions:**	109
Vacant Positions:	8	**Percentage Vacant:**	6.8%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	9

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$7,741,998	$8,059,369	$8,391,966	$8,656,341	$9,139,370
Equipment (2000s)	$0	$4,960	$1,500	$1,500	$6,300
Supplies (3000s)	$244,997	$241,802	$217,692	$224,521	$225,774
Contracts (4000s)	$9,154,210	$5,364,636	$5,332,954	$5,243,188	$5,350,050
Totals	$17,141,205	$13,670,767	$13,944,112	$14,125,550	$14,721,494

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$3,564,745	$3,600,000	$3,600,000	$3,600,000	$3,600,000
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$291,279	$25	$2,375	$25	$2,075
Totals	$3,856,024	$3,600,025	$3,602,375	$3,600,025	$3,602,075

Effects of the Recommended Budget

The 2011 Recommended Budget is 7.7% more than the 2010 Adopted Budget and 5.6% more than the Executive's estimate for 2010. Recommended increases are related to the creation of a Red Light Camera Unit, contractual increases in salary costs, and a slight increase for the Assigned Counsel Defender Program.

The County receives Court Facilities Aid (001-LAW-3021) from New York State for maintaining and operating court facilities. The estimated and recommended amounts of $3.6 million in 2010 and 2011 are reasonable.

Staffing

The recommended budget provides $9 million for permanent salaries in the Department of Law, which is sufficient to fund all currently filled and newly created positions for the duration of 2011 and all vacancies for approximately half the year. No employees in the Department of Law participated in the 2010 Early Retirement Program (ERIP).

Red Light Camera Unit

The recommended budget creates a new appropriation in the Law Department (001-LAW-1425) to administer the County's Red Light Camera Program. The Recommended Budget includes $465,381 for this new unit, which is primarily attributed to personal services associated with new positions. A total of nine new positions are created and one position is transferred from the Bureau of Municipal Services. The narrative also mentions hiring ten part-time Clerk Typists, which are funded through $106,000 in Temporary Salaries (001-Law-1425-1130). The following chart is a summary of newly created positions.

Title	Qty	Gr	Status	Cost
Assistant County Attorney	1	24	New	$55,380
Research Analyst	1	20	Transfer	$46,865
Contracts Examiner	1	20	New	$43,316
Senior Account Clerk Typist	1	14	New	$32,760
Account Clerk Typist	6	11	New	$175,188
Total	10			$353,509

The Department plans to hire two part-time Assistant County Attorneys and two part-time Senior Account Clerk Typists to share the newly created titles, presumably to avoid the cost of benefits, which must be provided to employees working at 50% capacity or more.

The cost of the Red Light Camera Program in 2011 consists of $465,381 for the new unit in Law and the vendor contract for $14,111,574, which is budgeted in Public Works (001-DPW-1496-4560) for a total cost of $14,576,956 in 2011. The Executive anticipates that these added costs will be more than offset by the revenue obtained from fees and fines, which are estimated at $33,902,383; a net of $19,325,427. The major expenses and associated revenues are discussed in the Department of Public Works section of this report.

Issues for Consideration

Workload

The County Attorney prosecutes and defends all civil actions and proceedings filed by or against the County. Caseloads have increased over the last few years while staffing has remained constant since

2006. In 2009, the Department of Law's Bureau of Administration allocated its time to various County departments as follows:

Admin Bureau Distribution of Workload	
Executive	2.72%
Health	5.75%
Police and Sheriff	19.02%
Public Works	9.12%
Family Court	3.67%
Social Services	19.78%
Child Abuse	18.78%
Parks	2.97%
Real Estate	3.90%
Other	14.29%

The following table shows the increased workload from 2005 to what the Law Department is projecting in 2011 for the Family Court Unit, Municipal Law Unit, General Litigation Unit, and Torts Bureau.

Year	Family Court Caseload	Municipal Law Unit Cases	General Litigation Cases	Torts Bureau Cases
2005	17,520	5,443	872	5,232
2006	15,257	5,566	1,213	6,080
2007	13,990	4,788	1,361	6,141
2008	14,163	5,167	1,364	5,201
2009	14,568	3,662	2,743	5,829
2010 Est	14,861	3,367	2,075	6,060
2011 Proj	14,827	3,474	2,207	6,163

Bar Association – Indigent Defendants Program

The Indigent Defendants Program (001-1171-4770) provides for private attorneys, which are necessary for homicide cases and in certain dual defendant cases, when the Legal Aid Society cannot represent more than one defendant. It is more cost efficient for the County for Legal Aid attorneys to perform the assigned caseload for an annual salary instead of 18-B lawyers contracted through the Department of Law at much higher hourly rates. However, the ultimate decision as to which defense will be provided is the decision of the court judges. When a conflict exists, the use of 18-B outside counsel is unavoidable.

The 2011 recommended budget for private 18-B lawyers is $3.7 million, which is equal to the 2010 estimated budget. Based on year to date expenditures, the estimated budget seems reasonable. Both the recommended and estimated amounts are approximately 10% less than 2009 actual expenditures; however, the associated state aid estimated for Indigent Legal Services (001-LAS-3215) in 2010 is 11.6% less than the $3.2 million received in 2009 and 8.7% less in 2011.

Ethics Commission

Local Law 43-2010 (Resolution No. 634-2010) amended Article 30 of the Suffolk County Charter to provide for independent counsel for the Suffolk County Ethics Commission. In addition, the law requires that "the Commission, its staff, and its funding shall be treated as a separate agency for purposes of presentation and adoption in the annual County operating budget." The effective date of

this legislation is January 1, 2011. The Executive has continued the inclusion of the Ethics Commission in the Department of Law in the 2011 Recommended Budget. Future recommended budgets should include funding in a separate section of the budget with a distinct appropriation.

Budget Review Office Recommendations

- Although assigning part time and temporary staff to the newly created Red Light Camera Unit is cost effective, it may not be the most appropriate way to oversee a program expected to generate $33 million annually. The recommended hiring plan may be suitable for getting the program going, but we recommend that the staffing strategy be reevaluated at the end of the year to determine whether this configuration is compatible with the need to develop experienced personnel and retention.

BP LAW11

Legal Aid Society

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$0	$0	$0	$0	$0
Equipment (2000s)	$0	$0	$0	$0	$0
Supplies (3000s)	$0	$0	$0	$0	$0
Contracts (4000s)	$11,748,775	$12,106,577	$12,071,111	$12,408,793	$12,408,793
Totals	$11,748,775	$12,106,577	$12,071,111	$12,408,793	$12,408,793

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$3,766,308	$3,783,847	$3,353,023	$3,436,100	$3,436,100
Federal Aid (4000s)	$128,520	$0	$85,600	$85,600	$85,600
Departmental Income	$0	$0	$0	$0	$0
Other Income	$0	$0	$0	$0	$0
Totals	$3,894,828	$3,783,847	$3,438,623	$3,521,700	$3,521,700

Effects of the Recommended Budget

The 2011 Recommended Budget is $337,682 more than the 2010 estimated budget of $12,071,111; however, the 2010 estimated budget is $121,066 less than actual year to date encumbrances (September 15, 2010), which total $12,192,177.

The Recommended Budget includes $2.9 million in revenue from the State Indigent Legal Services Fund; $3.5 million in total revenue from both state and federal sources. The recommended amount is consistent with what is estimated in 2010, but 9.6% less than 2009 actual revenue. The Budget Review Office believes that 2011 recommended revenues for Legal Aid are reasonable.

Staffing

The amount of cases handled by Legal Aid increased 12.1% from 2003-2009. Despite increasing workloads, the Legal Aid Society has maintained a policy of not refusing any assignments, which is beneficial for Suffolk County because the alternative 18-B contracts through the Law Department are substantially more costly. However, Legal Aid has indicated that this policy has increased caseloads per attorney to a level that exceeds caseload standards set by professional legal organizations. Accordingly, the Legal Aid Society requested two additional attorneys, secretaries, and investigators.

The Recommended Budget indicates that part of the increase over the estimated budget is intended for two additional attorney positions. However, the recommended increase is only $216,616 more than the $12,192,177 that will be spent by Legal Aid in 2010. According to Legal Aid, expenses for employee benefits, supplies, rent, and other operating costs are anticipated to increase by $168,481 in 2011, leaving a balance of $48,135, which is insufficient to hire the positions that the narrative indicates are being provided. If it is the desire of the Legislature to provide these positions, $102,000 should be added to the Legal Aid Society's budget, otherwise recommended appropriations are sufficient for a cost to continue budget.

Issues for Consideration

Legal Aid Versus Assigned 18-B Counsel Program

Article 18-B of County Law delegates to the counties the responsibility to provide representation to indigent defendants. Suffolk County fulfills its 18-B obligation by contracting primary responsibility to the Legal Aid Society, which is a cost effective means for providing legal counsel to indigent defendants. In cases of murder trials, conflict of interest, or when there is more than one defendant, counsel is assigned to the 18-B panel, which is contracted through the Law Department. It is fiscally preferable for the County to have as many cases as possible handled by the Legal Aid Society since Legal Aid attorneys perform the assigned caseload for an annual salary while 18-B lawyers contracted with through the Department of Law charge much higher hourly rates. However, the ultimate decision as to which defense will be provided is the decision of the court judges.

Cost Cutting Measures

Pension and health plan costs have traditionally represented a large percentage of Legal Aid's budget. The Legal Aid Society has been proactive in addressing rising benefit costs. In 2010, Legal Aid froze their defined benefit pension plan and moved to a defined contribution 401K plan. As a quasi-governmental organization, Legal Aid has petitioned New York State to have employees covered under the state health plan, which would be substantially less expensive than participating in a private plan. In the past, requests to join the Suffolk County Employee Medical Health Plan (EMHP) were denied; Legal Aid is waiting for a decision from the state.

Budget Review Office Recommendations

- Increase the 2010 estimated budget by $121,066, from $12,071,111 to $12,192,177, to account for actual year to date encumbrances.
- If the Legislature chooses to provide two additional attorney positions, $102,000 should be added to the Legal Aid Society's budget (001-LAS-1170-4770).

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1170-4770	Special Services	$11,097,374	+$112,095	$11,429,159	$0
001-1178-4770	Special Services	$101,594	+$1,026	$102,858	$0
001-1179-4770	Special Services	$786,543	+$7,945	$791,176	$0

BP LAS11

Legislature

Personnel (as of 9/19/2010)

Authorized Positions:	145	**Filled Positions:**	124
Vacant Positions:	21	**Percentage Vacant:**	14.5%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$8,634,768	$9,500,142	$9,168,584	$9,648,983	$9,451,651
Equipment (2000s)	$65,581	$95,400	$78,400	$82,664	$82,664
Supplies (3000s)	$194,735	$265,951	$185,191	$235,846	$235,846
Contracts (4000s)	$815,210	$1,027,500	$877,650	$921,500	$291,500
Totals	$9,710,294	$10,888,993	$10,309,825	$10,888,993	$10,061,661

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$87	$10,000	$10,000	$10,000	$10,000
Other Income	$6,935	$0	$8,600	$0	$7,600
Totals	$7,022	$10,000	$18,600	$10,000	$17,600

Effects of the Recommended Budget

Expenditures

The Legislature's 2011 operating budget request included a zero percent growth in net, non-mandated expenses in accordance with the County Executive's All Department Heads Memorandum (05-10). The 2011 Recommended Budget reduces the Legislature's budget by $827,332 compared to the Department's 2011 request, as follows.

Description	2010 Adopted	2011 Requested	2011 Recommended	Reduction
Permanent Salaries (001-1010)	$7,640,,422	$7,827,494	$7,727,494	($100,000)
Legislative Contracts (001-1012)	$630,000	$630,000	$0	($630,000)
Longevity Pay (001-1025)	$22,600	$21,600	$19,200	($2,400)
Permanent Salaries (001-1025)	$1,570,058	$1,584,513	$1,489,581	($94,932)
Total				($827,332)

Issues for Consideration

Permanent Salaries

The recommended budget includes sufficient appropriations in 2011 for all currently filled positions in the County Legislature (001-1010) and provides for filling three of the Legislature's 14 full time equivalent vacant positions. There are sufficient appropriations in 2011 for all currently filled positions in the Budget Review Office and to fill five of the Office's seven vacant positions.

Community Support Initiatives

The recommended budget eliminates funding for Community Support Initiatives (CSI), which reduces resources for not-for-profit organizations that provide programs for youths and seniors and fulfill community based needs. This funding is used to support services including, but not limited to, supplementation of County services for: veterans' programs, senior citizen and youth programs, food pantry services and outreach, other comparable health and safety programs and for local economic development and community revitalization. Loss of these funds will limit the County's ability to provide needed valuable services to the residents of Suffolk County.

RG Legislature11

Parks, Recreation and Conservation

Personnel (as of 9/19/2010)

Authorized Positions:	213	**Filled Positions:**	194
Vacant Positions:	19	**Percentage Vacant:**	9%
Positions Abolished in the Recommended Budget:	2	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$12,862,464	$13,671,393	$13,631,378	$14,184,564	$13,560,795
Equipment (2000s)	$358,142	$354,956	$233,250	$359,723	$303,850
Supplies (3000s)	$2,607,613	$2,110,355	$2,149,816	$2,265,080	$1,968,076
Contracts (4000s)	$952,680	$1,061,800	$1,006,596	$842,573	$956,343
Totals	$16,780,900	$17,198,504	$17,021,040	$17,651,940	$16,789,064

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$3,099	$0	$0	$0	$0
Federal Aid (4000s)	$30,550	$0	$5,300	$0	$0
Departmental Income	$9,261,760	$8,497,516	$8,725,800	$8,410,900	$9,014,400
Other Income	$1,004,102	$915,315	$1,053,575	$1,089,100	$1,089,100
Totals	$10,299,511	$9,412,831	$9,784,675	$9,500,000	$10,103,500

Effects of the Recommended Budget

Expenditure Overview

Parks Department Expenditure by Fund

Fund	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	$13,856,939	$13,273,419	$13,065,813	$13,837,856	$12,847,361
176	$2,282	$0	$0	$0	$0
192	$560,172	$1,706,746	$1,706,746	$1,636,586	$1,622,386
477	$2,361,507	$2,402,972	$2,422,065	$2,465,977	$2,603,715
	$16,780,900	$17,383,137	$17,194,624	$17,940,419	$17,073,462

The 2010 estimated budget of $17,194,624 is $188,514 or 1.1% less than adopted. The 2011 recommended budget of $17,073,462 is $866,957 less than requested. However, when the recommended budget is compared to the Department's August updated budget request of $17,078,583, the recommended budget is only $5,121 less than requested. This could lead one to believe that the recommended budget provides the Department with virtually what it requested; however, the Department's August update did not include certain expenditures for contract agencies, employee benefits and interfund transfers. The narrative indicates that the recommended budget is a cost-to-continue budget. This is true if the Department continues to defer equipment and supply purchases and remains understaffed.

Personnel (1000's)

Staff

The recommended budget decreases the number of authorized positions from 213 to 211 by abolishing two positions (one Park Supervisor II in Montauk County Park and one Radio Operator in the Ranger Operations and Radio room) vacated due to participation in the Early Retirement Incentive Program (ERIP). A total of five employees participated in the ERIP. Additionally, amongst several transfers within the Department, seven positions are transferred out of the General Fund (Fund 001) and into Fund 477 (one Park Supervisor I, one Park Supervisor II, two Labor Crew Leaders, and three Auto Equipment Operators). There is a net increase of five, from 35 to 40, in the number of authorized positions that are restricted to limited functions consistent with the intent of the Suffolk County Water Protection Fund (Fund 477), as there are two positions transferred from Fund 477 to the General Fund. Recent trends transferring positions out of the General Fund and into other Funds such as Fund 477 (40 positions) and Fund 192 (12 positions) reduces the funding available for the programmatic intent of these funds. Additionally, continued expansion in the number of parks, preserves, historic sites and programs without a simultaneous increase in staff to maintain and operate these sites results in inadequate staffing and leads to existing staff assuming additional tasks and incurring expanding geographical areas of responsibility.

Permanent Salaries

The 2010 estimated budget includes $10,365,594 for permanent salaries across all funds, which is sufficient for the currently filled positions only; the Department will not be able to fill any of its 19 vacant positions.

The 2011 recommended budget includes $10,585,495 for permanent salaries across all funds. Based on our projections, the recommended budget includes sufficient funding in 2011 to adequately fund all currently filled positions with approximately $135,000 remaining to fill a portion of the Department's 19 vacancies.

Equipment (2000's)
The 2010 estimated budget for equipment across all funds is $233,250, which is $121,706 less than the 2010 adopted budget of $354,956, is reasonable based on year-to-date expenditures as of September 15, 2010.

In the aggregate, the 2011 recommended budget for equipment is $303,850, which is $70,600 more than the 2010 estimated budget but $51,016 less than the 2010 adopted budget of $354,956. When compared to the Department's request, as included in the budget presentation, it is $55,873 less and when compared to the Department's August updated request it is $51,567 less. To comply with the recommended budget for equipment, the Department will need to defer some of its planned expenditure on motorized equipment (gators) and agricultural equipment (weed wackers, blowers, mowers, chain saws, pruners, post hole diggers etc.), which may lead to insufficient equipment for the care and maintenance of the County's vast park system.

Supplies (3000's)
In the aggregate, the 2011 recommended budget for supplies is $1,968,076, which is $181,740 less than the 2010 estimated budget and $142,279 less than the 2010 adopted budget of $2,110,355. This is $297,004 less than the department's request and $249,325 less than the August updated request. To comply with the recommended budget for supplies, the Department will need to defer some of its planned expenditure on building materials, policeman supplies to outfit full time and seasonal park police officers, items for resale at the St. James General Store and Big Duck, gasoline and motor oil for resale at Timber Point marina, laundry and sanitation expenditure for garbage removal, cesspool pumping and extermination services, fuel oil and gas to heat historic buildings, building repairs, and farm and agricultural supplies needed to comply with the pesticide phase out law.

Contracts (4000's)
Contract Agencies
It is a legislative policy decision to determine what contract agencies will receive funding in 2011 in the following two appropriations.

- 001-PKS-7110-Parks, Rec & Conservation-4980-Contracted Agencies

In 2010, this appropriation included $45,000 for three contract agencies, $5,000 for Wildlife Rescue Center of the Hamptons Inc., $30,000 for IGHL Foundation, and $10,000 for L.I. 2 Day Walk for Breast Cancer. The 2011 Recommended Budget only provides funding for one contract agency, $2,000 for Friends of St. Patrick.

- 192-PKS-7512-Museums & Historic Associations-4980-Contracted Agencies

In 2010, this appropriation included $189,000 for 22 contract agencies. The 2011 Recommended Budget only includes $1,000 for an unspecified contract agency. However, the recommended budget also includes $198,436 in Special Services (object 4770) within this appropriation that the Legislature can reallocate.

Fees for Services
The 2010 Adopted Budget included $40,000 for a comprehensive restoration plan in appropriation 192-PKS-7510-4560; however this funding has been reprioritized for a roof repair at Timber Point. The recommended budget includes $30,000 for the comprehensive restoration plan.

Light, Power & Water
Data for the past three years indicates that the Parks Department expends on average approximately $721,000 annually on overall light, power and water; about $612,000 in its main appropriation (001-PKS-

7110) and about $109,000 in historic services appropriation (192-PKS-7510). Historically, the Department has been underfunded in these appropriations and has had to transfer funds from other appropriations to cover utility costs. The 2010 estimated budget of $654,000 is $67,000 less than the average expenditure and the 2011 Recommended Budget of $650,000 is $71,000 less. The Budget Review Office recommends sufficiently funding the Department's utility costs.

Revenue

2010 Estimated Budget

As of September 21, 2010, IFMS only had $3.86 million posted or 39.42% of the estimated revenue. Therefore, the Budget Review Office was unable to validate the revenues included in the estimated budget using the County's Integrated Financial Management System (IFMS). Alternatively, we used the Department's unverified data through August, which included $7.81 million in revenue, and actual revenue for 2008 and 2009.

The 2010 estimated budget for revenue, $9.78 million, is reasonable. It is $371,844 more than the 2010 adopted budget. Two major reasons are beach and golf revenue, which are expected to be $200,000 and $300,000 more than adopted, respectively. Beach revenue includes a temporary one dollar reduction in parking fees at the County's beaches with lifeguards that was effective July 1, 2010 through August 31, 2010, as per Resolution No. 1397-2010. The estimated budget includes $6.78 million or 69.31% in the Department's top three revenue sources; golf $3.50 million, camping $1.33 million, and beach $1.95 million. The estimated budget is $514,835 less than the 2009 actual revenue ($10.30 million); however, there was an increased fee schedule in 2009. When compared to 2008 actual revenue, a more representative year for comparison purposes, the estimated budget includes $282,065 more than the 2008 actual revenue ($9.50 million).

2011 Recommended Budget

The 2011 Recommended Budget includes $10.1 million in revenue, which may be overly optimistic unless weather conditions are again favorable in the upcoming year, there is an increase in the schedule of park fees, and/or there is an expansion in recreational opportunities that require a fee. In particular, there may be shortfalls in marina, beach and golf revenue. The recommended budget includes:

- $570,000 in marina revenue, which is $220,000 more than estimated and $170,000 more than requested
- $1.95 million in beach revenue, which is the same as the 2010 estimated budget but $97,000 more than requested
- $3.50 million in golf revenue, which is the same as the 2010 estimated budget but $329,000 more than requested

Issues for Consideration

Bank Service Charges

The estimated and recommended budgets include $66,000 in appropriation 001-PKS-7110-Parks, Rec & Conservation-3460-Bank Service Charges. The 2009 actual expenditure for this purpose was $70,686. This expenditure is for processing fees associated with patrons using credit and debit cards. It is a legislative policy decision whether this expenditure should be offset by instituting a new credit card convenience fee in the Parks Department's fee schedule.

Hotel/Motel Tax Fund (192)

Funding from this revenue source is restricted to "sites and activities that are open to tourists on a regular and predictable basis". This particular language may significantly limit the Department's ability to utilize this funding. Funding may not be able to be used for certain sites if there is a narrow interpretation that the structure itself is not "open to tourists on a regular and predictable basis" even though the park itself is open to the public on a predictable basis and allows park patrons to visit the exterior of the structure and the intent, once the site is restored, is to allow interior access to the public. In determining what sites to allocate funding to, the Legislature may want to consider requesting that the Department present a detailed report of what historic sites have benefitted from Hotel/Motel Tax funding thus far, what historic sites the Department plans to allocate funding towards and why, and identify what historic sites the funding cannot be expended on. Additionally, the Legislature may want to request that the Department provide a copy of the combined phase I, II and III Historic Survey that is prioritized by historic significance and condition to the Legislature as a resource for determining the allocation of funding to the County's numerous historic sites.

Park Police Officers

Although all 47 authorized Park Police Officer (PPO) positions are currently filled, the Department still does not meet the staffing criteria pursuant to Resolution No. 242-1999 as amended by Resolution No. 1361-2006. This legislation requires one new Park Police Officer for every additional 500 acres of land acquired. To comply with existing legislation and have a total of 52 PPO positions, five new PPO positions will need to be created and filled at a cost of $214,395 in salary and benefits, ($27,000 in salary and $15,880 in benefits per PPO) and $16,510 for associated police man supply costs ($3,302 each for clothing, equipment and a Glock 9mm pistol). The chart that follows details the calculation used to determine the 52 PPO positions.

Detail for the Calculation of the Number of Park Police Officer Positions

(1) 1999 # of Authorized Positions (as per 3/21/99 position control register)	(2) 2010 # of Authorized Positions (as per 9/19/10 position control register)	(3) Additional Authorized Positions since 1999 (2-1)	(4) Total Acreage that Meets Criteria through July 2010 as per Dept. of Env. & Energy	(6) 1 New PPO per 500 Additional Acres Since 1999 (4/500)	(7) # of New Park Police Officer Positions Required (6-3)	(8) Total # of Authorized Positions Needed (1+3+7)
39	47	8	6,631.11	13	5	52

Budget Review Office Recommendations

- The Legislature may wish to line item specify what contract agencies receive funding in Parks in 2011rather than lump sum presentation.
- Consider instituting a new credit card convenience fee in the Parks Department's fee schedule to offset approximately $70,000 in expenditures for processing fees associated with patrons using credit and debit cards.
- Parks should present a detailed report to the Legislature of what historic sites have benefitted from Hotel Motel Tax funding thus far, what historic sites the Department plans to allocate funding towards and why, and identify what historic sites the funding cannot be expended on.
- Parks should provide a copy of the combined phase I, II and III Historic Survey that is prioritized by historic significance and condition to the Legislature as a resource for determining the allocation of funding to the County's numerous historic sites.

- Add $42,000 in 2010 and 2011 in appropriation 001-PKS-7110-Parks, Rec. & Conservation-4020-Light, Power & Water to be more in line with anticipated expenditures.
- Add $25,000 in 2010 and $29,000 in 2011 in appropriation 192-PKS-7510-Parks: Historic Services-4020-Light, Power & Water.
- Create and fill five new Park Police Officer positions (grade 19, step 5) $135,000 for salaries (001-PKS-7110-1100) and $79,395 for fringe benefits for a total of $214,395, assuming a start date in the spring of 2011 in conjunction with the proposed police class.
- Add $16,510 in appropriation 001-PKS-7110-Parks, Rec. & Conservation-3390-policeman supplies for associated costs to sufficiently outfit five PPO's if created and filled.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-7110-4020	Light, Power & Water	$570,000	$42,000	$570,000	$42,000
192-7510-4020	Light, Power & Water	$84,000	$25,000	$80,000	$29,000
001-7110-1100	Permanent Salaries	$8,134,806	$0	$8,087,717	$135,000
001-9030-8330	Social Security	$36,071,509	$0	$34,745,272	$20,815
001-9080-8380	Welfare Fund Contribution	$9,521,357	$0	$9,500,000	$3,453
039-9060-8360	Health Insurance	$88,487,992	$0	$99,397,113	$11,955
039-9061-8360	Health Insurance	$86,885,922	$0	$97,578,226	$9,694
039-9062-8360	Health Insurance	$70,638,062	$0	$80,870,767	$10,663
001-7110-3390	Policeman Supplies	$55,000	$0	$55,000	$16,510

JM Parks11

Planning

Personnel (as of 9/19/2010)

Authorized Positions:	28	**Filled Positions:**	23
Vacant Positions:	5	**Percentage Vacant:**	18%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$1,876,691	$1,849,662	$1,887,257	$2,082,455	$1,722,353
Equipment (2000s)	$495	$2,000	$1,260	$3,500	$3,150
Supplies (3000s)	$28,989	$34,971	$35,915	$33,205	$30,434
Contracts (4000s)	$132,626	$335,972	$104,080	$190,467	$58,794
Totals	$2,038,801	$2,222,605	$2,028,512	$2,309,627	$1,814,731

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$90,575	$8,000	$8,000	$7,500	$7,500
Other Income	$0	$0	$0	$0	$0
Totals	$90,575	$8,000	$8,000	$7,500	$7,500

Effects of the Recommended Budget

Staffing

As of September 19, 2010, two of the 28 total budgeted positions in the Department are in Fund 477 and 26 are in the General Fund. The five vacant positions are all in the General Fund. The Department was affected by one early retirement and one regular retirement. The recommended budget for the Department does not include sufficient funding to fill any vacancies, if all filled positions as of September 5, 2010 remain for the duration of 2011.

The Department's recommended budget provides $465,327 less than requested for 2011. This is primarily a result of a $369,931 reduction in permanent salaries for Planning (8020) plus an $85,000 decrease for the LIRPC (8025).

Long Island Regional Planning Council

The 2010 Adopted Budget provided the Long Island Regional Planning Council (LIRPC) with funding for staff (001-8020) and special services (001-8025). For 2011, both staffing and special services are requested in one appropriation (001-8025). However, the recommended budget eliminates funding for special services and reduces authorized positions from two to one. The majority of recommended funding is for salary, benefits, and related costs for the Executive Director of the Council (94%), and $12,560 is recommended for temporary salaries.

It is our understanding that the $200,000 funding for the LIRPC was recommended at the level of the Nassau County government match. Expected contributions from the Nassau County Industrial Development Agency are not considered part of the governmental match. Both Counties will continue to provide "in-kind services". The preface to the Department's budget presentation indicates that Suffolk County has provided the full-time services of a Chief Planner and the part-time services of a Principal Planner, along with clerical support. The Chief Planner position is transferred to a different unit within the Department.

Our review last year indicated that the Executive Director position of the LIRPC was expected to be funded by the LIRPC by May 2010. This has not happened, as the LIRPC has not yet been able to join the NYS retirement and health plans and still does not have its own payroll. Suffolk County is currently paying the Executive Director as its employee, dedicated to the LIRPC, until such time as the LIRPC has its own payroll.

Issues for Consideration

Staffing

The Department has a lead role in the County Farmland program and Open Space Review. They have numerous daily duties including those mandated by law. Forty-two municipalities rely on them for regulatory review. A major undertaking of the Planning Department is the update to the Suffolk County Comprehensive Plan. The first findings should be released this fall.

The Department also expects to use significant resources on the Shellfish Aquaculture Lease Program in the Environmental Planning unit, especially as it gets up and running. Environmental and economic benefits are expected. Filling the position of Principal Planner is a priority for this unit, as the previous environmental planner was transferred to the Council on Environmental Quality to fill a void left by retirement.

Planning Steps and Land Acquisition

The Director of Planning has suggested to the Environment, Planning, and Agriculture Committee that, due to dwindling funds for land acquisition, both new planning step resolutions and acquisition

resolutions should be carefully scrutinized before being approved. There is already a backlog of potential land acquisitions in the pipeline for review. Planning steps involve opportunity costs to several County Departments, including the Departments of Planning and Environment and Energy, for work done in-house, as well as costs for contracted services that vary considerably depending on the size and scope of the proposed acquisition. Hard costs are generally paid out of the applicable land acquisition program balance, whether or not the County ever actually purchases the land.

We suggest, in alignment with recent steps taken regarding farmland, that the Legislature consider clustering presentation of planning step and acquisition resolutions, on an agreed upon timeframe, to provide a stronger basis for comparison for the merits of each proposal.

Workforce Housing Development Rights

Based on information from the Suffolk County Planning Department, as of May 17, 2010, there were 136 credits for workforce housing development rights currently available for use, with an additional 287 potentially available in the future, from pending land acquisitions. These credits, obtained from properties purchased under Suffolk County land acquisition programs, are banked in a Registry held by the Department of Planning. The intent is to encourage the development of affordable workforce housing; however, only one has ever been used.

There is currently no provision for the sale of these development rights; they have no face value, and a fair market value has never been established. It is our understanding that State owned development rights, not subject to workforce housing use restrictions, have sold for significant sums.

Budget Review Office Recommendations

- BRO agrees with budgeting of the LIRPC under a single appropriation. It consolidates funding in this unit and makes it easier to identify and thus easier to compare to Nassau's match.
- BRO suggests that the Department of Economic Development, which vets applications for use of Workforce Housing Development Rights credits, present the Legislature with a summary of any plans in the pipeline to use these development rights. The Department of Planning should establish a fair market value for this County asset, in the event that they continue to be under-utilized for workforce housing.
- Consider evaluation of planning step and acquisition resolutions as a group, at agreed upon intervals.
- Fill the Principal Planner position as funding becomes available.

LH Planning 11

Police

(General Fund)

Personnel (as of 9/19/2010)

Authorized Positions:	631	**Filled Positions:**	530
Vacant Positions:	101	**Percentage Vacant:**	16%
Positions Abolished in the Recommended Budget:	2	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$68,216,205	$67,149,670	$76,656,656	$68,815,159	$69,314,845
Equipment (2000s)	$686,419	$242,216	$2,103,288	$251,503	$192,258
Supplies (3000s)	$2,317,320	$2,537,751	$2,488,227	$2,532,421	$2,212,881
Contracts (4000s)	$2,440,595	$2,133,855	$2,637,844	$2,001,093	$1,844,869
Totals	$73,660,539	$72,063,492	$83,886,015	$73,600,176	$73,564,853

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$1,060,826	$139,000	$853,777	$292,000	$354,000
Federal Aid (4000s)	$1,904,224	$150,000	$4,405,329	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$163,915	$181,700	$732,981	$168,200	$168,200
Totals	$3,128,965	$470,800	$5,992,087	$460,200	$522,200

Police

(District Fund 115)

Personnel (as of 9/19/2010)			
Authorized Positions:	2,804	**Filled Positions:**	2,438
Vacant Positions:	366	**Percentage Vacant:**	15%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$326,651,010	$320,665,541	$358,995,068	$337,769,239	$347,738,924
Equipment (2000s)	$422,785	$229,020	$1,361,987	$274,338	$235,288
Supplies (3000s)	$2,889,039	$3,528,384	$3,217,095	$3,528,384	$3,168,769
Contracts (4000s)	$7,429,399	$7,929,873	$8,006,676	$7,939,844	$7,907,660
Totals	$337,392,233	$332,352,818	$371,580,826	$349,511,805	$359,050,641

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$1,063,373	$359,400	$685,586	$407,750	$407,750
Federal Aid (4000s)	$530,635	$0	$1,770,725	$0	$0
Departmental Income	$204,005	$244,300	$192,452	$212,950	$212,950
Other Income	$2,697,538	$2,500,070	$3,006,866	$2,839,820	$2,856,820
Totals	$4,495,551	$3,103,770	$5,655,629	$3,460,520	$3,477,520

Effects of the Recommended Budget

Expenditure Overview

The recommended 2011 budget for the Police Department is $448,246,515, which represents an increase of $30.59 million (+7.32%) from the adopted 2010 budget. The increase in funding is due mostly to a $29.7 million increase in personnel costs from contractual agreements for sworn personnel and the addition of two recruit classes in 2010 and another in March of 2011. The Legislature amended the 2010 Recommended Budget by adding two recruit classes of 100 in March and September. However, only 71 were hired in June and another class of 90 is scheduled for November 29, 2010 and 60 in March 2011. The arbitration award of 3.5% for each year from 2007 through 2009 for the three sworn personnel unions was above what was budgeted and limited the amount of new recruits that could be hired. The cumulative effect of the award over three years for personnel costs was 10.87%. Approximately $12 million in retroactive pay was deferred in 2009, which in effect makes the 2011 increase appear inflated.

Personnel services constitute 95% of the recommended Police budget. The Police District Fund 115 accounts for 80.1% of the 2011 recommended Police Department expenditures ($359 million), the General Fund ($73.6 million) accounts for 16.4% and Fund 102 – Public Safety Communications Systems E-911 ($15.6 million) is 3.5%.

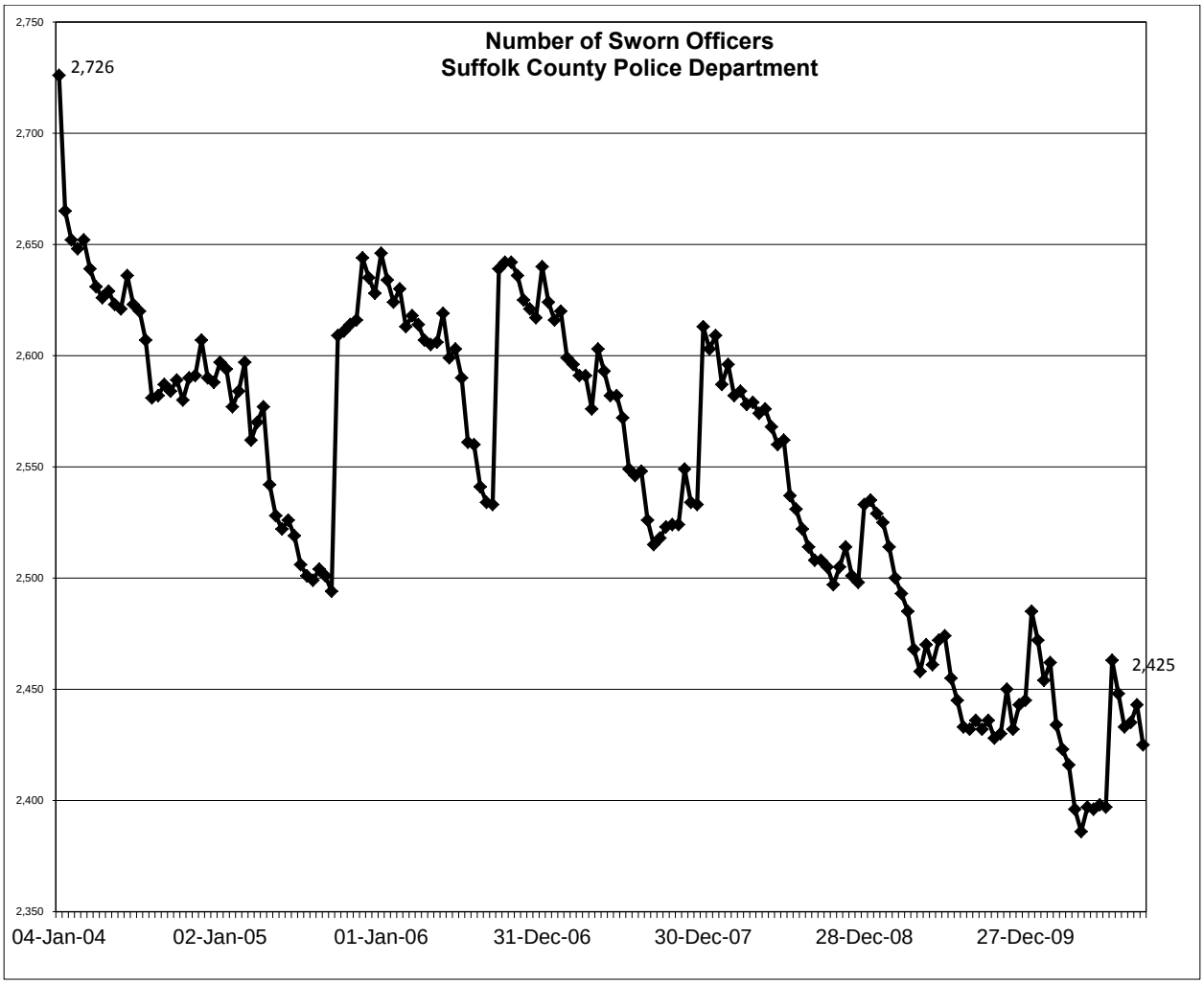
While the Budget Review Office believes the SCPD could utilize additional Police Officer staffing, the amount included in the 2011 Recommended Budget is sufficient to fund the additional recruits as recommended based upon civilianization, retirement pay and hiring recruits as scheduled. The June 2010 class will cost $2.8 million in 2010. Fund 115 may be short if the anticipated number of retirements does not materialize. Based on the average number of officers who retire during the last four months of each year plus the new arbitration agreement, we project the number of officers retiring in 2010 will be over 100 and 85 in 2011. The number of retirements will affect the amount of appropriations needed for retirement payouts for unused sick and vacation time, otherwise known as SCAT pay. Collective bargaining agreements permit a police officer to accumulate and be paid upon retirement for up to 120 days of unused vacation time (paid day for day) and 600 days of unused sick time (paid one day for each two days accumulated). The average termination pay for sworn personnel in 2009 was $141,722.

Although the new salary schedule starts recruits at a base salary of $42,000, they receive $53,101 after six months and with fringe benefits each recruit will cost approximately $72,000 for a full year.

Sworn Officer Staffing

The following graph shows the number of active sworn personnel on the payroll from 2004 through September 2010 including SOA, PBA and Detectives. Active positions differ from filled positions because at any point in time there are approximately 100 sworn officers off the payroll due to disability, workman's compensation, and various types of leave of absences. However, there has been a decrease of 300 sworn personnel over that period.

While the overall crime index rate has been declining, the multiple "upticks" in certain geographic areas must be addressed. It is critical that the County addresses these issues with more sworn personnel as well as increases in special bureaus such as the Gang, Hate Crimes and Narcotic Sections.



Overtime

With the multiple effects of the lack of hiring enough new recruits, a projected number of separations exceeding 100 this year and the arbitration award increasing salaries, overtime costs have significantly increased. The 2010 Adopted amount was $24.1 million and the Estimated 2010 amount is $30.2 million. The Department requested $29 million for 2011, but the 2011 Recommended Budget includes $26,958,200. The recruit class in June of 2010 plus civilianization efforts should help alleviate some overtime, but attrition is outpacing hiring as seen in the graph above. The Budget Review Office is highly speculative that $27 million for overtime will be sufficient in 2011. Based upon 2010 projections and salary escalations, one class of 71 will be "on the streets" in the summer months when overtime can be excessive, we believe an additional $3 million will be required for overtime in 2011.

Civilianization

The Department has initiated an ongoing civilianization program over the past several years. Due to early retirement incentives (none allowed for the Police in 2010) and normal attrition, the number of civilians has only increased from 586 to 597 since the beginning of 2004. The program includes:

- Applicant Investigators (five) to perform background checks and hire civilian employees. Two Police Officers have already been replaced.

- Eleven Sergeant positions were earmarked to Public Safety Dispatcher positions. Of those positions six have already been hired.
- Court Liaison Police Officer positions have been replaced by two Sr. Clerk Typists.
- The Crime Stopper program has replaced four Police Officers with Public Relations Specialists.
- The Emergency Services Section desk has replaced three Police Officers with Police Operation Aides.
- One Police Officer in Highway Patrol was replaced by a Police Operation Aide.
- The Identification Section is in the process of replacing eight Detectives with five Evidence Specialists.
- The Impound Unit replaced one Police Officer with an Evidence Control Clerk.
- The Property Bureau replaced two Police Officers with Evidence Control Clerks.
- The Marine Bureau replaced four Police Officers (seasonally) with two year round Marine Mechanics.
- The Marine Bureau replaced three Police Officers with three Police Operation Aides.
- The Public Information Bureau replaced one Police Officer with a Public Relations Specialist.
- The Transportation Section replaced two Police Officers with Police Transportation Managers.

Fleet

The Department requested a total of 237 new vehicles at a cost of $5,733,750 as follows:

- 145 sedans @ $26,750 per for $3,878,750.
- 4 vans @ $27,000 per for $108,000.
- 6 4WD @ $34,000 per for 204,000.
- 53 Unmarked sedans @ $19,000 per for $1,007,000.
- 1 4WD unmarked @ 32,000.
- 28 used vehicles undercover @ $18,000 for $504,000.

As the 2011 Recommended Budget includes only $4 million for all vehicle purchases, the Police Department must prioritize its vehicle needs.

Town Revenue Sharing

Section 4-6J of the Suffolk County Charter provides the legal authority for sales tax revenue sharing with certain towns and villages outside of the Police District. The previous formula, which was essentially abandoned several years ago, was based on an original 1997 allocation, adjusted upward or downward each fiscal year subsequent to 1997, taking into account changes in sales tax revenues.

The 2011 Recommended Budget includes a total distribution of $6,588,343, which is the same amount allocated in 2010. The goodwill agreement for revenue sharing has expired resulting in no increase in the 2011 recommended amount from last year.

Jurisdiction	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
TOWN OF EAST HAMPTON	$638,667	$691,117	$691,117	$691,117	$691,117
TOWN OF RIVERHEAD	$1,089,205	$1,178,655	$1,178,655	$1,178,655	$1,178,655
TOWN OF SHELTER ISLAND	$104,111	$112,661	$112,661	$112,661	$112,661
TOWN OF SOUTHAMPTON	$1,796,061	$1,943,561	$1,943,561	$1,943,561	$1,943,561
TOWN OF SOUTHOLD	$818,273	$885,473	$885,473	$885,473	$885,473
VILLAGE OF AMIITYVILLE	$427,402	$462,502	$462,502	$462,502	$462,502
VILLAGE OF ASHAROKEN	$37,139	$40,189	$40,189	$40,189	$40,189
VILLAGE OF EAST HAMPTON	$64,536	$69,836	$69,836	$69,836	$69,836
VILLAGE OF HEAD OF HARBOR	$62,101	$67,201	$67,201	$67,201	$67,201
VILLAGE OF HUNTINGTON BAY	$70,016	$75,766	$75,766	$75,766	$75,766
VILLAGE OF LLOYD HARBOR	$154,035	$166,685	$166,685	$166,685	$166,685
VILLAGE OF NISSEQUOQUE	$74,887	$81,037	$81,037	$81,037	$81,037
VILLAGE OF NORTHPORT	$348,862	$377,512	$377,512	$377,512	$377,512
VILLAGE OF OCEAN BEACH	$6,088	$6,588	$6,588	$6,588	$6,588
VILLAGE OF QUOGUE	$41,401	$44,801	$44,801	$44,801	$44,801
VILLAGE OF SAG HARBOR	$98,022	$106,072	$106,072	$106,072	$106,072
VILLAGE OF SOUTHAMPTON	$183,259	$198,309	$198,309	$198,309	$198,309
VILLAGE OF SALTAIRE	$1,827	$1,977	$1,977	$1,977	$1,977
VILLAGE OF WESTHAMPTON BEACH	$72,451	$78,401	$78,401	$78,401	$78,401
TOTAL	**$6,088,343**	**$6,588,343**	**$6,588,343**	**$6,588,343**	**$6,588,343**

Resolution No. 688-2000 requires municipalities that receive public safety revenue sharing funds from the County to account for these funds to ensure they are utilized for public safety purposes only, by providing a report to the Clerk of the Legislature by March 31st of the following fiscal year.

Public Safety Communications System E-911 (Fund 102)

The enhanced 911 (E911) Emergency Telephone System went online in 1997. It provides selective routing of emergency telephone calls with automatic telephone and location identification. The Emergency Complaint Operator answering a 911 call receives critical information including the address and phone number of the caller. The system also identifies the appropriate police, fire, and ambulance unit which should respond.

Recommended expenses in Fund 102 total $15.6 million for 2011, an increase of 21.8% from the 2010 estimated budget due primarily to increases of $863,659 for permanent salaries (civilianized sworn positions), Public Safety Answering Point (PSAP) equipment ($1 million) and an increased PSAP allocation ($408,978). The system is supported by surcharges on land lines, cell phones and VOIP lines as well as interfund transfers from both the General and Police District funds. The surcharges are estimated to generate $7.8 million in 2010 and $9.7 million in 2011.

Resolution No. 974-2009 effective January 1, 2010, created a monthly 30 cent surcharge to be imposed on each wireless communications device whose place of primary use is within the County of Suffolk. All

surcharge monies remitted to the County would be expended only upon authorization of the County Legislature and only for payment of actual costs incurred by the County related to design, installation or maintenance of the system to provide enhanced wireless 911 service, including, but not limited to hardware, software, consultants, financing, and other acquisition costs. Surcharge monies shall not be expended to pay salaries and has increased the amount allocated to PSAP's. The anticipated revenue for 2010 is estimated as $3,125,000 for 2010 and $5,750,000 for 2011. Twenty percent of 2010 estimates, is $625,000 and 20% of the 2011 revenue is $1.15 million

PSAPS

The line item for PSAP funding has been increased from $376,000 adopted in 2010 to $815,609 recommended for 2011. The budget does not line-item detail the amount designated for individual PSAPs; however, this revenue recommended amount is 26% of the 2010 estimated revenue from cell phones and only 14% of the 2011 revenue amount.

Resolution No. 818-2009 expanded Chapter 278 of the Suffolk County Regulatory Local Laws to make such law applicable to those supplying voice over Internet protocol (VOIP) services and their customers, in accordance with the recent amendments to the New York State Law. Pursuant to § 303 of the New York State County Law, there is a charge in the amount of thirty-five cents per line to fund the enhanced 911 service. Currently, the surcharge is only levied against subscribers to telephone services provided by telephone companies. The anticipated revenue is $1,600,000 and is included in the 2011 Recommended Budget.

Budget Review Office Recommendations

- The Budget Review Office believes that overtime is underfunded in 2011. We recommend adding $3 million to make up the shortfall.
- The Police Department should prioritize its vehicle needs in 2011 due to limited funding for County-wide vehicle purchases.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-3120-1120	Overtime Salaries	$4,500,000	$0	$4,554,000	+$200,000
115-3121-1120	Overtime Salaries	$22,559,000	$0	$21,675,000	+$2,800,000

JO POLICE 11

Probation

Personnel (as of 9/19/2010)

Authorized Positions:	467	**Filled Positions:**	390
Vacant Positions:	77	**Percentage Vacant:**	16%
Positions Abolished in the Recommended Budget:	7	**New Positions:**	5

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$28,349,854	$29,803,622	$29,856,156	$31,059,691	$29,112,687
Equipment (2000s)	$62,187	$80,629	$40,731	$51,175	$32,700
Supplies (3000s)	$1,215,178	$1,442,560	$1,460,350	$1,716,026	$1,382,875
Contracts (4000s)	$12,413,349	$15,021,026	$13,044,945	$15,043,966	$12,169,901
Totals	$42,040,568	$46,347,837	$44,402,182	$47,870,858	$42,698,163

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$7,126,323	$7,476,740	$7,301,685	$7,056,151	$7,056,151
Federal Aid (4000s)	$473,236	$250,924	$1,544,333	$440,479	$420,489
Departmental Income	$1,399,091	$1,790,000	$1,536,743	$1,532,746	$1,600,000
Other Income	$625,653	$983,517	$1,383,828	$1,289,485	$1,364,086
Totals	$9,624,303	$10,501,181	$11,766,589	$10,318,861	$10,440,726

Effects of the Recommended Budget

Personnel Overview

Staff

The 2011 Recommended Budget abolishes seven vacant positions (one Director of Program Evaluation, one Administrator I, one Senior Stenographer and four positions in the clerk series), downgrades one position (a Director of Program Evaluation to a Principal Account Clerk), realigns personnel, and adds five new positions including four new positions in the new Ignition Interlock Program (one Supervising Probation Officer, two Probation Officers and one Clerk Typist) and one new position in Administration (one Principal Account Clerk). Overall, there is a net decrease of 2 authorized positions; from 467 to 465.

The Department's requested budget indicates that "Even with the creative use of automated technology, overtime and realignment of personnel, the demand for clerical and support services exceeds existing departmental capacity." As per Probation, "Overtime is only a partial solution since there are so few clericals left to do the work." "Additional probation officer, line staff are still needed in the criminal court supervision area, and in order to provide services to specialty treatment courts." Probation's ability to protect the community can be compromised without adequate staffing and the current level is inadequate. According to their request, without additional staff, the Department will have a very difficult time addressing the following "mandated" responsibilities in 2011:

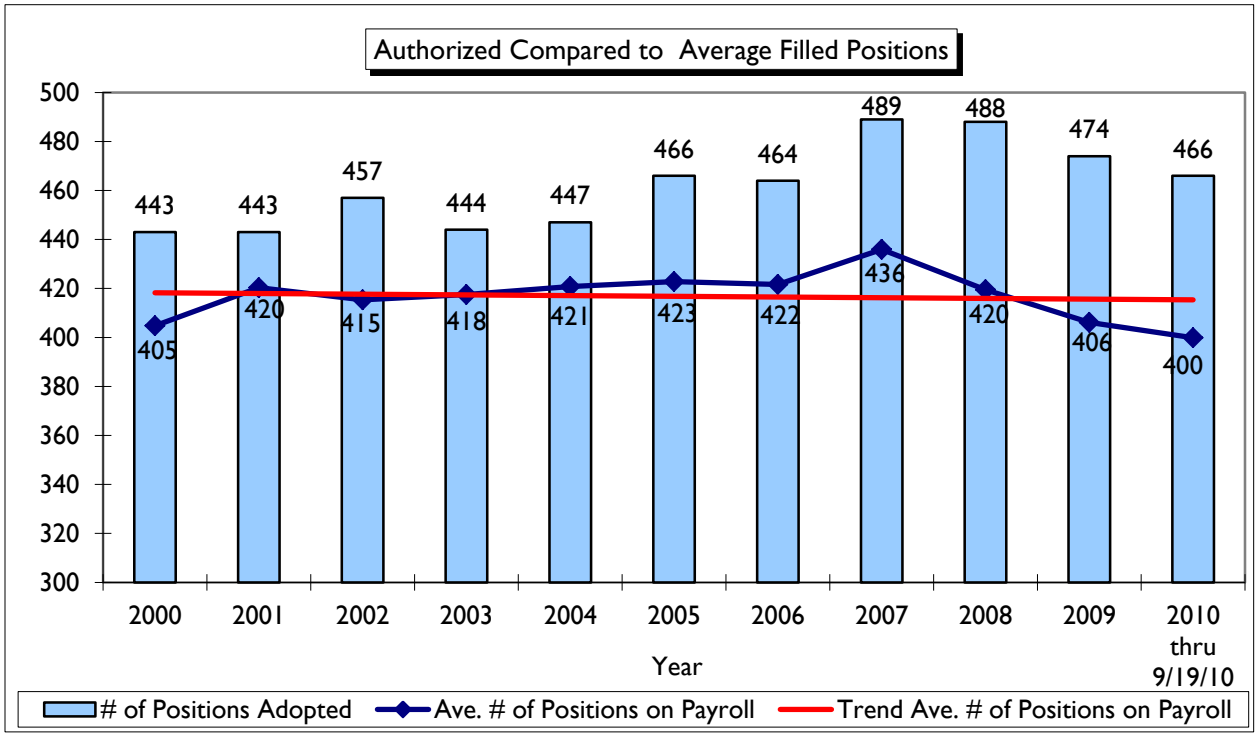
- Drug Law Reforms of 2009;
- Ignition Interlock expansion (Leandra's Law);
- Increased sex Rockefeller offender registration and supervision requirements;
- Electronic GPS and SCRAM intensive supervision service;
- Enhanced DNA testing (soon to be full DNA testing);
- Deploying staff to "designer courts" such as Sex Offender Court, Mental Health Court, Juvenile Drug Court, Domestic Violence Court and East End Regional Intervention Court; and
- Many other unfunded mandates.

Insufficient staffing leads to situations similar to what occurred in the Day Reporting Program. According to the Department, the judiciary has been reluctant to sentence offenders with Day Reporting Conditions due to a lack of available transportation, particularly for the DWI offender or mentally ill. As a result, Probation received funding for vehicles and staff through the Edward Byrne Justice Assistance Grant in 2006. The vehicle was purchased in the third quarter of 2007; however the Department did not receive approval to fill the staff position until the first quarter of 2010.

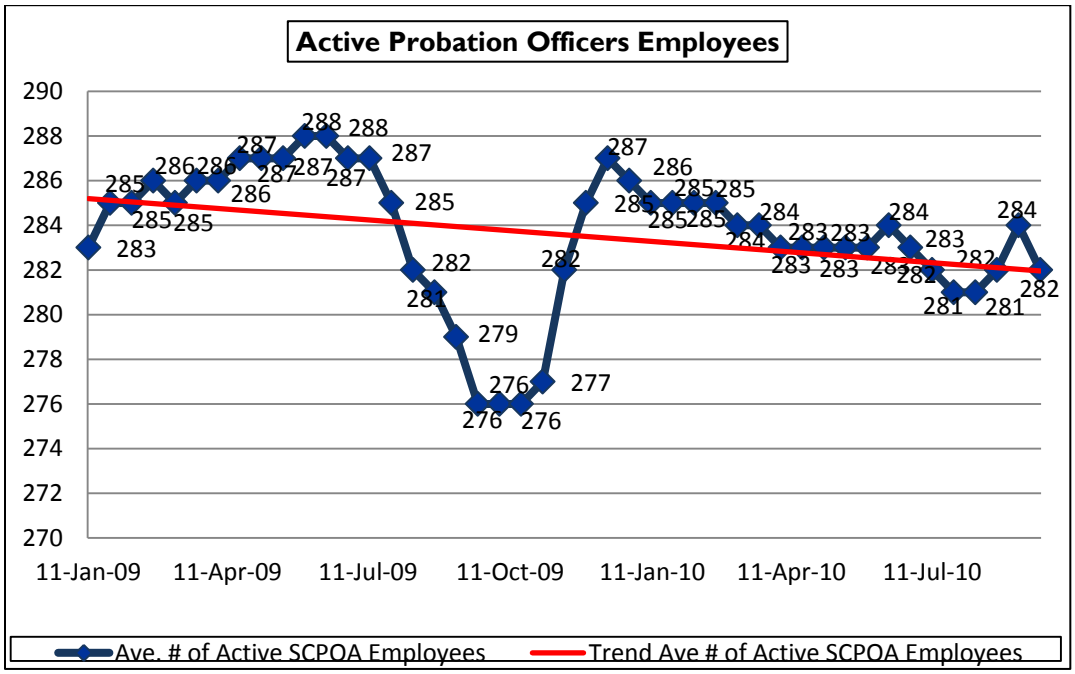
The charts that follow graphically represent the dire staffing levels that the Probation Department is and will continue to experience if the recommended budget is adopted as proposed. Overall, this past year, the Department has had less filled positions on average than during the past decade, the number of peace officer positions (SCPOA) increased from the end of 2009 but has been trending down and the number of active AME Probation employees has markedly decreased.

The following chart provides an 11 year history of the disparity between the authorized and average number of filled positions and staffing trend in Probation. The overall trend during this period for average filled positions has been flat; however, since 2007, there has been a decline in filled positions with 2010 having the lowest number of average filled positions. In 2008, the Department lost 16 staff members to ERIP and this past year nine more left related to ERIP. As of September 19, 2010 there is a

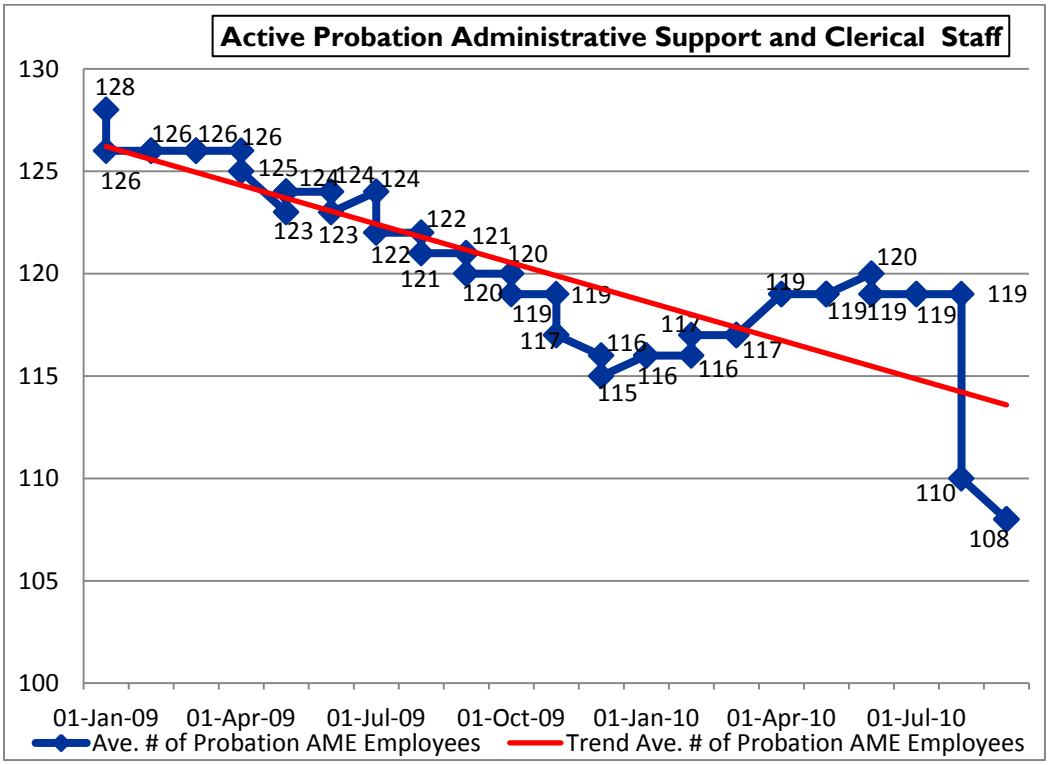
66 position disparity between the 466 authorized (in the 2010 Adopted Budget) and 400 on average filled positions in the Department.



The following chart details the average number of active Probation Officers (bargaining unit 16 SCPOA) including supervisory positions in Probation. The number of peace officers has increased since the end of 2009; however, over the past two years the Department has seen a downward trend in the average number of active SCPOA employees.



The following chart details the average number of active non Probation Officer employees (Bargaining Unit 2 AME) that provide administrative support and clerical assistance for all the functions and operations of the Probation Department. The administrative and financial operations of Probation are and will continue to be hampered by the insufficient number of support staff.



As indicated by the previous charts, the Department's average filled positions are declining with AME support and clerical employees especially trending downward. The vast majority of Probation's vacancies are in Administration (41) and Electronic Monitoring (13).

The Department's top three hiring priorities for 2011 are one Deputy Director and two Principal Account Clerk positions; one to maximize revenues and file residential placement claims, and one to maximize federal and state aid claims and increase revenue from probationer fees. The Department has received approval to fill the Deputy Director position only. To fill a Principal Account Clerk (grade 17) position for half of 2011 $31,990 would need to be added; $18,770 for salaries and $13,220 for benefits. Additional administrative support is needed in General Administration to adequately manage the increasing number of contracts and the legal requirements imposed on the procurement of services.

Day Reporting Sanction (3138) - This program needs sufficient staff to provide intensive supervision of the offender with comprehensive diagnostic and treatment services and to manage the additional case referrals as a result of the Rockefeller Drug Law Reforms (2009), which expanded drug treatment and alternatives to incarceration. These reforms eliminated mandatory prison sentences for most drug offenses. By filling the two vacant Senior Probation Officers at a cost of $39,500 each; $24,446 for salary and $15,054 benefits for half of 2011 and one vacant Spanish Speaking Drug Counselor at a cost of $39,500; $24,446 for salary and $15,054 for benefits for half of 2011 in the Day Reporting Program, the Department would have the necessary staff resources to supervise and treat 30-35 additional jail detainees on a daily basis or 65-75 annually. This was recommended in a report issued in May 2005 by the Criminal Justice Coordinating Council Systems Planning Subcommittee to reduce jail overcrowding. Currently, the Department is supplementing these services with consultants; one Social

Worker/Substance Abuse Treatment Counselor ($26,520) and a Nurse Practitioner ($21,450). In addition, filling the vacant Supervising Psychologist position at a cost of $48,580; $31,308 for salary and $17,272 for benefits for half of 2011 would provide for needed mental health services in this program. The psychiatrist that was under contract, resigned in 2008, and has not been replaced.

The Probation Department received federal stimulus funding for the implementation of a local Rockefeller Drug Law Reform Program (RDLR) (001-PRO-3141), and is eligible to receive $216,000 annually for two years based on an annual projection of 54 new RDLR cases. Jurisdictions receiving federal stimulus funding were required to establish caseload sizes of up to 1:35. Because Probation has already exceeded the 54-case estimate for the year and the 1:35 case ratio per Probation Officer, the department requested two additional Senior Probation Officer positions at a cost of $39,500 each; $24,446 for salary and $15,054 benefits for half of 2011. The department requested $317,834 of which the County will receive $216,000 from federal stimulus funding and the balance of personnel expenses, including fringe benefits is eligible for state aid reimbursement at an estimated 15% reimbursement rate. The recommended budget includes $189,521 or $128,313 less than requested and it does not include the requested positions.

Permanent Salaries (Sub Object 1100) - The 2010 estimated budget includes $27,824,664 for permanent salaries across all appropriations. Based on our estimates, the budget includes $545,000 available to fund vacancies in 2010, however, only one position has been approved to be filled.

The 2011 Recommended Budget includes $27,528,922 for permanent salaries across all funds, which is $295,742 less than the 2010 Estimated Budget. Based on our projections, the budget includes sufficient funding in 2011 to adequately fund all currently filled positions and the following six positions for approximately half of the year; one vacant Deputy Director position and five new positions including four new positions in the new Ignition Interlock Program (one Supervising Probation Officer, two Probation Officers and one Clerk Typist) and one new position in Administration (one Principal Account Clerk). There is insufficient funding to fill any of the department's remaining 76 vacancies next year.

Overtime (Sub Object 1120) - The 2010 estimated budget includes $915,454 for overtime, which is $293,624 less than the 2009 actual expenditure and $77,857 less than the 2010 adopted expenditure for overtime.

The 2011 Recommended Budget includes $848,811 for overtime across all funds, which is $66,643 less than estimated and $178,057 less than requested. As a result, next year the Department will have to institute an even more severe priority threshold for overtime expenditure.

2010 Estimated Expenditure - The 2010 estimated budget of $44,518,134 for Probation includes $8,787,684 in mandated expenditures for six distinct appropriations and $35,730,450 in discretionary expenditures for 31 distinct appropriations. The estimated budget is $1,829,703 less than the adopted budget; however it is $2,477,566 more than the Department's actual expenditure in 2009. The majority of the Department's estimated expenditures, $27,824,664 or 63% is reasonably estimated for permanent salaries and $12,847,544 or 29% is reasonably estimated for contract agencies, fees for services and assistance programs. The balance of $3,845,926 or less than 10% of the Department's estimated expenditures is also reasonably estimated when compared to year-to-date expenditures in these areas as of September 15, 2010 in the amount of $2,386,227.

2011 Recommended Expenditure - The 2011 Recommended Budget of $42,698,163 for Probation includes $7,974,163 in mandated expenditures for three distinct appropriations and $34,724,000 in discretionary expenditures for 29 distinct appropriations. The Department's requested budget indicates that, "After several years of severe reductions, the impact of the 2011 Requested Budget if implemented

as submitted will be especially problematic for Probation operations." Not only is the recommended budget not as requested, it is $5,172,695 less than the Department's requested budget and $1,819,971 less than the 2010 estimated budget. As per the Department's operating budget request, "As requested, Probation is submitting an extremely severe budget that includes only the essential resources needed to protect public safety in these very dire fiscal times." "Unfortunately Probation's program and support infrastructure has realized a significant decline in recent years, while unfunded mandates continue to increase unabated." According to the Department, historically, insufficient Probation resources have resulted in the following:

- Excessive delays in case processing;
- Delays in court petitions;
- Delays in pre-sentence investigations;
- Diminished supervision services;
- Increased costs associated with jail overcrowding;
- Increased costs associated with residential placements;
- An increase in overtime cost for probation services; and
- A reduced amount of "community protection".

Ignition Interlock Program (001-Pro-3137)

The 2011 Recommended Budget includes new appropriations in 001-PRO-3137-Ignition Interlock Program for the Child Passenger Protection Act (Leandra's Law) in the amount of $335,368 of which $160,368 is for four new full time positions; one Supervising Probation Officer, two Probation Officers and one Clerk Typist and $175,000 is for the contract agency that will monitor the computerized data from the ignition interlock devices.

According to NYS DCJS, Leandra's Law, which became effective December 18, 2009, sets some of the toughest Driving While Intoxicated (DWI) provisions in the country. Leandra's Law is named after Leandra Rosado, an eleven year old girl who was killed in a car crash after the driver, who had allegedly been drinking for several hours prior to the crash, lost control of her vehicle on the Henry Hudson Parkway. The final Leandra's Law provision took effect Sunday, August 15, 2010. Under the provision, courts must order *all drivers* convicted of misdemeanor and felony drunk driving charges – even first-time offenders regardless of whether a child under 16 was in the vehicle at the time – to install and maintain ignition interlock devices on any vehicles they own or operate for at least six months at their own expense, in addition to any other terms of sentence. An ignition interlock device costs between $75 to $125 to install and $70 to $92 for monthly fees; other fees may apply. The ignition interlock device is a mechanism, like a breathalyzer, installed in a motor vehicle, which the driver must exhale into before the vehicle can be started and at random times after the engine has started. If the breath-alcohol concentration exceeds the ignition interlock's preset blood alcohol level then it interrupts the starter circuit preventing the engine from starting and if the vehicle is already running and an unacceptable level is registered the device will log the event, warn the driver and then start up an alarm (e.g., lights flashing, horn honking, etc.) until the ignition is turned off, or a clean breath sample has been provided. For safety reasons, the device does not turn off the engine if alcohol is detected.

The Probation Department is responsible for monitoring all ignition interlock cases. Low level DWI cases that would have traditionally received a conditional discharge or interim probation now will be added to the DWI supervision caseload. As a result, the Department anticipates that there will be an increase of approximately 1,500 cases within the first 12 months.

Day Reporting Program (001-PRO-3138)

The Day Reporting Program is designed to provide more effective services at a reduced cost, while expanding the continuum of correctional sanctions for the more serious offender. This Alternative to Incarceration (ATI) program is eligible for 15% reimbursement under local state aid. It combines intensive supervision of the offender with comprehensive diagnostic and treatment services at a central location in Hauppauge. Mandatory treatment and almost daily contact are reinforced with monitoring of the offender's movements and behavior as needed with electronic surveillance (curfew), phone contact and drug testing.

The 2010 Estimated Budget of $945,835 is $82,113 less than the 2010 Adopted Budget and $31,855 less than the Department's estimated 2010 budget. The Department will need to make additional spending plan adjustments in this program prior to the end of the year.

The 2011 Recommended Budget includes insufficient funding in the amount of $68,000 or $38,600 less than the Department's $106,600 budget request for fees for services non-employee in the Day Reporting Program for consultants. Consultants are needed to supplement employee vacancies and to serve the potential increased caseload referral as a result of the Rockefeller Drug Law Reform.

Non-Mandated Juvenile Detention Services (001-PRO-3144)

Non-Mandated Juvenile Detention Services funds the secure detention for youths that are awaiting disposition in Family, District or County courts. Currently, Suffolk County lacks its own secure detention facility and must rely on resources in other counties or on one of the County's two emergency short-term secure holdover facilities in Hauppauge and Riverhead. The operational design of these two emergency holdover facilities is primarily based upon staff overtime on an as needed basis. These facilities are only opened when a juvenile detention bed cannot be secured in other localities across the state. Ideally, the County places juveniles in the neighboring Nassau County Juvenile Detention Center when possible. However, an objective in Nassau's 2011 Proposed Operating Budget is to complete the RFP process and commence the renovations at its Juvenile Detention Center. Suffolk and Nassau officials have been negotiating the terms of a bi-County facility that would accommodate both Counties; however it is unclear at this time if this will materialize. The terms of the agreement include Suffolk financially supporting the renovations of the existing facility in exchange for a guarantee of eight (8) priority beds daily. The immediate concern is that while Nassau is renovating its facility there will be a shortage in available beds to Suffolk County juveniles, which will likely increase Suffolk's usage of its emergency holdover facilities, especially, since the Office of Children and Family Services (OCFS) could mandate the usage of the holdover facilities during the period of renovation of the Nassau Secure Juvenile Detention Center for the detainment of both Nassau and Suffolk juveniles. The renovation is estimated to take 18 months.

The recommended budget includes $235,087 less than the Department's requested budget for Non-Mandated Juvenile Detention Services. The Department's budget request was based on the possibility that the holdover facilities, at the direction of OCFS, will be opened on a continual basis during the period of renovation of the Nassau Secure Juvenile Detention Center and included related supplies to house juveniles and building repair materials associated with the Hauppauge and Riverhead emergency holdover facilities. The recommended budget includes no funding for building repairs in 2010 and only $5,000 in 2011. Probation, in conjunction with DPW, estimated $8,500 in 2010 for the repairs to the Hauppauge facility; however, this estimate may be significantly understated because they included repairs to the roof and ceiling, without which the facility may have sustained considerable further damage. Additionally, the estimate was for the repair to be done in-house, which may pose a problem given the current staffing levels in DPW. However, on October 8, 2010, the County's integrated financial management system (IFMS) reflected a $20,000 transfer into this sub object. This facility has not been operational since 2008. If Suffolk is to house juveniles in Hauppauge, then the facility will need extensive

renovations before being OCFS certified for use. If this is to be an appropriate secure site for extended use by juvenile detainees then repairs are needed, which include replacement of the drop ceiling and lighting, new sheetrock, spackling, painting, dumpster rental, and potential unforeseen repairs to electrical, plumbing and HVAC systems that have not had consistent demands placed on them.

Electronic Monitoring (001-PRO-3189)

The recommended budget includes $360,000 to maintain the Department's current electronic monitoring devices, which is $83,000 less than the Department requested. If the recommended budget is adopted as proposed then the Department would be able to maintain its current electronic monitoring efforts but would not be able to expand this cost saving alternative to incarceration. The Department's request was for the expansion of leases and maintenance costs in rental expenditure for these devices and included the following:

Electronic Monitoring Radio Frequency (RF) –$43,000 for the potential use of 60 electronic monitoring radio frequency (RF) devices at a cost of $717 a year each. The Department currently has 17. This device is an ankle bracelet programmed individually for different parameters, such as curfews. This court-ordered condition of probation is also known as "house arrest". A transmitter goes off and an alert is sounded if the probationer leaves the house after hours. The Probation Officer must then go out into the field to see where the probationer went. This device does not track the probationer's whereabouts.

Secure Continuous Remote Alcohol Monitor (SCRAM) - $162,060 to increase its SCRAM devices from 59 to 60 at a cost of $7.40/day for 365 days for each SCRAM device and $7,940 for sobrietor units. SCRAM is an anklet device that monitors and records blood alcohol levels in perspiration hourly and sends the readings to a monitoring agency. The technology does not provide real-time results but alerts the Department to the offender's use of alcohol. The device is used to monitor potential alcohol use of the most serious DWI Offenders.

Global Positioning System (GPS) - $230,000 to fund 60 current devices and the potential to increase to 100 GPS devices at a cost of $2,300 per device. GPS is a device that tracks the movements and locations of a probationer with a real time monitor transmitter that is coded to alert the movement of the probationer when entering into violation or "red" zones. This system is the most expensive of all the electronic devices and is most typically ordered as a condition of probation for more serious offenders. An increase in the number of devices may need to be coupled with an increase in the number of staff to monitor the devices. As of September 19, 2010, this unit has 26 authorized positions with only 13 filled. Although the Department is requesting to increase the number of devices, neither the Department nor the recommended budget includes funding to fill vacant positions. Currently, there are two teams of four shifts each required to monitor the probationers with GPS conditions on a 24/7 basis. If there is an increase in the number of devices that requires an associated increase in the number of staff to monitor the devices then vacant PO positions at a grade 21 could be funded or an alternative may be to fund Probation Assistant (PA) positions at a grade 17 to supplement and support the teams.

Electronic monitoring provides 24-hour monitoring of defendant's activities that can be ordered as an alternative to incarceration in conjunction with the Supervised Release Program, Drug Court, or in conjunction with a sentence of probation. The Department also reports that Family Court judges have increasingly requested electronic monitoring surveillance for juvenile delinquent youth and have agreed to place more juveniles on electronic monitoring as an alternative to placement in costly residential facilities. Electronic monitoring is a cost saving alternative to incarceration. In fact, the Department reports that the cost of GPS monitoring is approximately 20% of the cost of incarceration. Additionally, it contributes to the rehabilitation of offenders released under technological scrutiny.

Programs Not Funded in the 2011 Recommended Budget

Probation: Day Reporting (001-PRO-1239) – The name of this appropriation is inaccurately reflected in the recommended budget presentation. It should be STOP-DWI Vehicle Seizure. The recommended budget includes no funding for this appropriation because, as requested by the Department, it will be consolidated into STOP-DWI (001-PRO-3198).

DCJS SVAW Recovery Act (001-PRO-3136) – The recommended budget includes no funding for the Department of Criminal Justice Services Stop Violence Against Women Recovery Act because the funds had to be expended by December 31, 2010.

US Marshals Fugitive Task Force (001-PRO-3153) - The recommended budget includes no funding in 2011 for the US Marshals Fugitive Task Force; however, the Department anticipates receiving funding from the U.S. Marshals Service for this purpose at the same or an increased amount from this past year, $12,002. A resolution will be submitted to accept and appropriate the funds when the award is made. US Marshals Fugitive Task Force funds the overtime expenditure for a Senior Probation Officer to participate on this Task Force. The Sr. Probation Officer has assumed approximately 60 violent felony violation of probation cases from the probation warrant unit and also regularly receives cases involving wanted probationers directly from the Suffolk District Attorney's Office or from any Probation Officer requesting assistance on a case involving a violent felony.

Wyandanch Weed & Seed Program (001-PRO-3155) - As 2010 is the last year of the Wyandanch Weed & Seed Program, the 2011 Recommended Budget includes no funding for this appropriation, as requested by the Department. Operation Weed and Seed is a community-based multi-agency approach to law enforcement, crime prevention and neighborhood restoration. Through the application of coordinated law enforcement and criminal justice services in this targeted neighborhood, this program "weeded" criminal offenders engaged in drug crimes and other violent offenses, stabilized the neighborhood through community-oriented policing, and "seeded" the neighborhood with housing, employment, and social sustaining programs.

Project Impact (001-PRO-3181) - The 2011 Recommended Budget includes no funding for Project Impact in 2011. Project Impact has overtime expenditure for a Probation Officer that is designated as a Primary Field Intelligence Officer (PFIO) and works with staff in the Police Department Intelligence Unit. The focus of Project Impact VI was on the joint crime reduction strategy related to gun violence and possession along with gang related activity, narcotics, and domestic violence. If the Department receives continued funding for a Project Impact VII, then a resolution will be submitted to accept and appropriate the funding upon award.

Justice Assistance Grant Programs (001-PRO-3199) – The 2011 Recommended Budget includes no funding for the Justice Assistance Grant Program; however, unexpended funds from 2010 will be rolled over into the 2011 Operating Budget.

Revenue Overview

Probation's 2010 revenue is estimated at $11,766,589 or 26.4% of the Department's overall estimated expenditure. Estimated 2010 revenue constitutes an increase of $2,142,285 or 22.3% over the 2009 actual revenue of $9,624,304. Based on the 2010 Estimated Budget, the net approximate General Fund cost to the County for Probation in 2010 was $32,751,545. In 2010, the Department's estimated sources of revenue were state aid (62.1%), departmental income (13.1%), federal aid (13.1%), and other (11.8%). In particular, Federal aid is estimated to be $1,071,097 more in 2010 than in 2009 and other revenue from STOP DWI is estimated to be $557,235 higher.

For 2011, Probation's revenue is recommended at $10,440,726 or 24.5% of the Department's overall estimated expenditure. Recommended revenue constitutes a decrease of $1,325,863 or 11.3% from the

2010 estimate; however, the Department has several potential grants pending and federal aid returns to historical levels, which is $1,123,844 less than the 2010 estimate. Based on the 2011 Recommended Budget, the net approximate General Fund cost to the County for Probation in 2011 is $32,257,437. In 2011, the Department's estimated sources of revenue are state aid (67.6%), departmental income (15.3%), federal aid (4.0%), and other (13.1%).

Issues for Consideration

Probation: State Training School (001-PRO-6129)

The recommended budget includes $5.6 million less than the Department requested for the Probation: State Training School appropriation; $2.8 million less in both 2010 and 2011. The Department requested funding in 2010 and 2011 to keep the County from being subjected to terms in the 2010-2011 NYS Budget that stipulates that the State can withhold all aid to a county should that county not meet its financial obligation for outstanding OCFS bills. If the State imposes this stipulation it would impact the overall state aid to the County not just to the Probation Department. However, thus far the State has not enforced this provision. Probation has indicated that there are on-going issues with the retroactive rate increases for previous periods.

The Department's requested budget for 2010 was based on expenditures for the 2nd through the 4th quarter of 2009, the 1st quarter of 2010 and the 2003 and 2008 retroactive rate adjustments. However, the County has yet to receive the 2008 retroactive rates. Probation's 2011 requested budget is based on the County making payments for the 2nd and 3rd quarter of 2010, the retroactive rate adjustments that will be due for 2009 and a retroactive payment for 2004 that has been issued and is payable by March 31st, 2011. The outstanding liability for the first three quarters of 2010 is calculated at the 2010 first quarter rate and the 2011 rate is based on an anticipated 10% rate increase. Payments in 2010 and 2011 are dependent upon the number of actual care days and the final decision regarding retroactive rates.

Budget Review Office Recommendations

The number of active administrative support and clerical staff has dwindled from 128 in January 2009 to 108 as of July 2010. Vacancies should be reevaluated to determine if there is a need to earmark titles to provide reinforcement to administrative support, providing there are available appropriations.

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Public Administrator

Personnel (as of 9/19/2010)

Authorized Positions:	6	**Filled Positions:**	5
Vacant Positions:	1	**Percentage Vacant:**	17%
Positions Abolished in the Recommended Budget:	1	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$455,082	$486,749	$465,476	$388,853	$388,853
Equipment (2000s)	$0	$0	$0	$0	$0
Supplies (3000s)	$5,390	$5,996	$5,129	$5,970	$5,970
Contracts (4000s)	$7,700	$8,055	$7,700	$10,580	$10,580
Totals	$468,172	$500,800	$478,305	$405,403	$405,403

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$459,368	$425,612	$345,298	$303,932	$400,000
Other Income	$94	$0	$65	$65	$65
Totals	$459,462	$425,612	$345,363	$303,997	$400,065

Effects of the Recommended Budget

Staffing

One of the existing six positions, Administrator III, was vacated by the early retirement incentive and is abolished in the 2011 Recommended Budget. The 2010 estimated expenditure for early retirement terminal payments is underestimated by $60,578.

Expenditure

The recommended expenditures equal the Department's request, but are $95,000 less than adopted in 2010, due to the savings associated with the abolished position. Personal Services account for 96% of recommended expenditures. Due to issues beyond their control, the Department is one year behind in mandated annual audits. Current audit cost is $8,000 per audit. The Department will require $16,000 in 2011, or $6,000 more than recommended, to cover the two year audit period.

Revenue

2011 recommended revenue is $96,068 (32%) more than the requested amount of $303,997 and $54,702 (16%) more than the 2010 estimate. The economy has generally had a negative impact on revenue due to the glut of homes on the market; however revenue is dependent on a number of unpredictable variables. The value of assets administered will determine the amount of revenue, and the nature of the asset will determine how quickly revenue is realized. The recommended revenue in 2011 is not unrealistic as a single large estate can bring in significant revenue.

The Department holds two or three auctions per year, which are different from those held by the Division of Real Property Acquisition and Management. If properties are not sold at auction, they are attempted to be sold through brokers. Only two of 13 properties have been sold at auction this year, with a total of 11 sold through all methods at the time of this report. Another auction will be held in October, and the Department anticipates that a total of 15 will be sold by year-end. Commissions typically take six months to receive, from the date of sale of real estate. Revenue is received much more quickly from the administration of non- real estate assets, barring delays from kinship hearings or IRS audits.

Issues for Consideration

The Office has a small staff to oversee millions of dollars in assets and is subject to a high level of scrutiny. The positions of Public Administrator and Deputy Public Administrator are appointed by a Surrogate Court Judge and are required to report to him on a monthly basis.

The Office has unfunded state mandates as well as revenue-producing areas. A significant amount of institutional knowledge was lost with the retirement of the senior staff member, which could adversely impact revenue-producing areas.

Introductory Resolution No. 1927-2010, if adopted, would increase the Public Administrator's Petty Cash Account, which is also known as the Public Administrator's Special Account, from $5,000 to $10,000. It is used as a revolving account to pay for certain expenses such as: filing fees, death certificates, insurance coverage, and securing the property, that may occur prior to the Administrator's legal authority to liquidate the estate. The Department notes that the current amount is insufficient to cover costs, due to both increasing cost of these expenses and increasing time needed to liquidate assets, which delays reimbursement to the account.

Budget Review Office Recommendations

- Add $6,000 to 001-PAD-1175-4560, fees for service, to provide enough funding for the two required audits.
- Add $60,578 to the 2010 estimate for early retirement related payments.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1175-4560	Fees for Service	$7,500	$0	$10,000	+$6,000
001-1175-1020	Term. Vacation Pay	$10,000	+$14,676	$0	$0
001-1175-1050	Term. Sick Leave	$10,000	+$38,560	$0	$0
001-1175-1380	Deferred Pay	$0	+$7,342	$0	$0

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Public Works

Personnel (as of 9/19/2010)

Authorized Positions:	971	**Filled Positions:**	806
Vacant Positions:	165	**Percentage Vacant:**	17%
Positions Abolished in the Recommended Budget:	26	**New Positions:**	3

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$52,892,678	$54,173,100	$55,108,141	$56,208,075	$51,586,599
Equipment (2000s)	$5,890,698	$4,368,950	$4,528,863	$11,939,005	$6,637,145
Supplies (3000s)	$38,300,334	$44,742,372	$43,400,072	$46,049,981	$44,796,481
Contracts (4000s)	$138,274,695	$131,570,358	$128,172,404	$146,048,947	$144,882,424
Totals	$235,358,405	$234,854,780	$231,209,480	$260,246,008	$247,902,649*

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$26,944,783	$28,783,205	$27,031,455	$26,287,894	$26,287,894
Federal Aid (4000s)	$2,276,780	$2,134,000	$2,115,031	$2,103,000	$2,103,000
Departmental Income	$50,726,453	$55,182,698	$54,606,930	$55,143,528	$55,151,958
Other Income	$4,968,152	$10,815,332	$8,325,765	$39,693,737	$39,763,118
Totals	$84,916,168	$96,915,235	$92,079,181	$123,228,159	$123,305,970

*Approximately $54.7 million or 22% of Public Work's total expenditures are borne of the County's 21 Sewer Districts and their administration, operation, and maintenance. Each Suffolk County Sewer District is a separate taxing jurisdiction that maintains its own unique operating fund via the levy of taxes and/or fees among residents and commercial entities within the district. The costs associated with operating Suffolk County Sewer Districts do not impact the General Fund tax levy.

Effects of the Recommended Budget

Staffing Levels

Public Works has 20 fewer authorized positions (971 vs. 991) then it did at this time last year with which to accomplish its core mission. The Department lost 52 employees to the 2010 Early Retirement Incentive Program (ERIP). Many participants in the ERIP possessed institutional knowledge earned over decades of their careers for which there is no simple substitute. The Department currently operates with 806 filled positions, which represent staffing levels last employed in 1993 to administer a departmental budget of approximately $126 million. The 2011 Recommended Operating Budget proposes a net abolishment of 23 employees within the Department and provides $45.5 million for permanent salaries which is $4 million or 8% less than requested by the Department, and provides ample funding to fill the five vacant positions with approvals to be filled for one half year, the three new positions included in the recommended budget to be filled one half year, and approximately 50 other vacant positions for one half year.

Purchase of Automobiles

The Great Recession and its impact upon the prioritization of available funding within the County's operating budgets can be illustrated by the County's acquisition of fleet vehicles in recent history. Actual expenditures have fallen from $11.7 million in 2006 to $3.6 million in 2009. The Recommended Budget estimates vehicle purchases in 2010 at $1.6 million. DPW's 2011 request for the Purchase of Automobiles seeks approximately $9.3 million for the replacement of 291 public safety vehicles and 122 non-public safety vehicles predicated upon the assumption that vehicles scheduled for replacement in 2010 will be purchased. The County Executive's Recommended Budget provides $4 million, which is approximately $5.3 million or 57% less than sought by the Department and explains the vast difference between the requested and recommended funding for Equipment (2000's) in the preceding table. Documentation as to the allocation of the recommended budget of $4 million was requested from the Executive's Budget Office however; we were informed that the proposed budget was for replacement public safety vehicles (Police and Sheriff) and that no additional detail was available. The purchases of some alternative fuel and hybrid vehicles through the capital program have been accounted for in the Department's figures. The aging County fleet is becoming increasingly burdensome to our repair facilities as parts availability lessens and the cost to provide maintenance and repairs increases. It is the intent of the Department to remove some of the oldest and most problematic vehicles and replace them with hybrid and CNG units using funding reimbursable by the State. The Department indicates the increasingly aged fleet has resulted in increased downtime, expensive repairs, and the disruption of operations for those relying upon these vehicles to perform their jobs.

Contracted Agencies

The Recommended Budget includes $36,957,486 for Contracted Agencies within the Planning: Omnibus appropriation (001-DPW-5631) of the Transportation Division, which is $934,514 or 2.5% less than requested. These funds are used to compensate six different bus carriers whom contract with the County to operate Suffolk County Transit (SCT). The Division's request details the County's contracted liability with each of the six carriers, which supports funding as requested. The Recommended Budget could result in a deficit within the Division of nearly $1 million if the actual costs in 2011 are accurately reflected at the requested funding level.

Overtime Salaries

The attrition of staffing levels within the Department in recent history has coincided with the growth of overtime salaries. The recommended budget proposes $4.6 million for overtime salaries for 2011, which is $489,500 or 9.5% less than requested and $806,041or 14.7% less than estimated for 2010. The 2011 recommended funding is $1.1 million or 19.9% less than 2009 actual overtime expenditures. A stringent hiring policy in conjunction with historically low staffing levels and the inability for the Department to utilize overtime begs the question; what resources are being utilized by the Department to accomplish more with less?

Fees for Services: Non-Employee

This category of expenditure is recommended at $18,745,575 for 2011 which represents a 425% increase over the 2009 actual expenditure of $4.4 million and a 378% increase over the 2010 estimated expenditure of $4.9 million. This significant increase is attributed to the new Red Light Camera unit (001-DPW-1496-Red Light Cameras) within the Department, which includes an additional $14.1 million expense within this category in 2011. This new unit expenditure pays solely for the vendor expense associated with the program; any County staff required to implement the program, and associated costs for this staff, is proposed within a new unit in the Department of Law.

Water Quality Protection Unit

The 2011 Recommended Operating Budget includes a new unit (47-1497-Water Quality Protection) within the Department established via Resolution No. 719-2010. The entire units consist of one Sr. Environmental Planner position (Grade 24 Step 6) at a salary cost of $67,495 which is entirely subsidized by Fund 477-Water Quality Protection. The duties of this position include assisting with the compliance of local laws and environmental regulations associated with dredging Suffolk County waterways. These laws and regulations are very complex and specialized thus necessitating this dedicated position.

Red Light Cameras Unit

This new unit consists solely of one expenditure line, Fees for Services: Non-Employee recommended at $14,111,575 in 2011, which represents fees due the red light camera system vendor based upon red light camera fees and fine revenue estimated by the Executive for 2011 at $33.9 million. The vendor administers this program in its entirety for this fee with the exception of the electrical work which is subcontracted and reviews of the citations by County employees as required by the enabling legislation.

Issues for Consideration

Comprehensive Bus Route Analysis and Service Development Recommended Plan

On April 20, 2010 the County's consultant presented a recommended plan for Suffolk County Transit before the Legislature's Public Works and Transportation Committee, which addressed service changes to be implemented over the next decade along with a staging plan which prioritized and scheduled the proposals. The plan proposed changes including, but not limited to, frequency of service, span of service, the formation of transit centers, feeder bus routes, running time adjustments, timetable formats, and route nomenclature. The Interim Report: Recommended Plan proposed the provision of Sunday service for 24 routes and states "…Sunday service is assigned a high priority and is suggested for the first year." Additionally, the staging plan proposes modifications, mainly to service hours and route structures, of eleven existing bus routes in 2011 which is the first year of the staging plan. The anticipated delivery of 81 replacement busses in 2010 should allow enough flexibility to postpone some replacements and expand service over the short term if both adequate funding and policy directives indicate such action to the Division. The Department's request and the Executive's recommendation include no funding for service expansion in 2011.

Staffing Levels

Staffing levels within DPW are at a 17 year low. Workforce resources such as overtime, fees for services, and contracted agencies are recommended at reduced levels, in most cases, from 2010 estimated expenditures and the Department's request for 2011. The Department has been divested of valuable institutional knowledge as a result of Early Retirement Incentive Programs heavily subscribed to within the Department in two of the last three years. The Executive recommends three new positions in the Department for 2011 however, two of the three represent downgrades from positions proposed for abolishment and the third is a Sr. Environmental Analyst position in the new Water Quality Environmental Unit (Fund 477). This position and unit were actually created in 2010 via Resolution No. 719-2010. The Department has worked admirably at gleaning efficiencies from an attrited staff over the last several years but, at current staffing levels, the Department will struggle to provide efficient service provision without additional overtime or utilization of outside resources.

Red Light Cameras

The 2010 Estimated Red Light Camera Fines and Late Fees of $3,080,190, represent net revenue after the Vendor (ACS) is compensated. Gross red light camera revenue would need to be approximately $5.1 million in 2010 for the County to net the estimated revenue included in the proposed operating budget. The estimated revenue is predicated upon approximately 40 red light cameras fully operational for 134 days resulting in 19 paid citations per camera per day or 101,840 paid citations in total. As of October 7, 2010 the County has 15 fully operational cameras installed with 85 days left till years end and the County's Integrated Financial Management System (IFMS) indicates that $207,380 of red light camera related revenues have been realized. If all 40 red light cameras were fully operational on October 8, 2010 and each yielded 19 paid citations per day for the remainder of 2010, the estimated revenue could be overstated by as much as $1.6 million.

The 2011 Recommended Budget includes $33,438,750 in fine revenue, $463,633 in late fee revenue, approximately $800,000 in credit card convenience fee revenue, $30,909 in return check fee revenue and $14,111,575 in contractual expense to the vendor. The recommended revenue suggests that the County will issue 668,775 red light camera violations in 2011 that will be paid for by the violators and assumes 100 red light cameras will be operational for 365 days and generating 18.5 paid citations per camera per day. Additionally, the recommended revenue indicates approximately 200,000 citations will be paid by credit card.

The Budget Review Office was provided with limited experiential data, which included six observations for four sites with fully operational red light cameras in Suffolk. The limited data represented as few as 19 day's operations for one site and as many as 78 days' operations for two other sites. Our assertion is that this data set does not constitute a statistically significant sample from which any conclusion can be drawn. Our research suggests that the assumed rate of paid citations per day per camera of 18.5 in 2011 may be overly optimistic. Our neighbors to the west, Nassau County, began installing their red light cameras about one year ago and currently have 92 up and running. Their revenue projections are based upon 15 paid citations per camera per day. The County's red light camera vendor ACS, whom operates red light cameras at more than 11,000 intersections across the country, provided revenue estimates for Suffolk as required by the RFP issued by the County. The Vendor's revenue estimates illustrate three different ranges of revenue to Suffolk based upon four, six, or eight paid citations per camera per day. The assumption that 100 red light cameras will be fully operational for 365 days in 2011, which is also employed in deriving the projected revenue in the recommended budget, is possible, however, unlikely. More conservative assumptions employed in the estimation of red light camera revenue for 2011 indicate that the recommended revenue could be overstated by as much as $15 million.

One additional expense must be taken into consideration when evaluating the financial impact of this program on the County. It is the expense of a new unit proposed within the Department of Law at a cost of approximately $500,000 to review and approve the citations proposed by the vendor prior to issuance and represent the County in court when so required.

Budget Review Office Recommendations

- Increase Overtime Salaries by a total of $489,500 to the requested levels which more accurately reflect anticipated expenditures. The Executive's recommended funding has consistently proven to be inadequate in recent history.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1494-1120	Overtime Salaries	$475,000	$0	$325,000	+$174,500
001-1164-1120	Overtime Salaries	$270,000	$0	$150,000	+$120,000
016-5130-1120	Overtime Salaries	$250,000	$0	$165,000	+$85,000
001-5110-1120	Overtime Salaries	$0	$0	$375,000	+$75,000
001-1611-1120	Overtime Salaries	$150,000	$0	$115,000	+$35,000

RD DPW 11

Real Property Tax Service Agency

Personnel (as of 9/19/2010)

Authorized Positions:	37	**Filled Positions:**	26
Vacant Positions:	11	**Percentage Vacant:**	30%
Positions Abolished in the Recommended Budget:	2	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$1,802,185	$1,794,008	$1,632,672	$1,931,765	$1,433,926
Equipment (2000s)	$2,763	$2,000	$630	$700	$630
Supplies (3000s)	$98,904	$107,768	$86,656	$84,375	$84,375
Contracts (4000s)	$218	$1,095	$542	$540	$540
Totals	$1,904,070	$1,904,871	$1,720,500	$2,017,380	$1,519,471

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$35,000	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$5,276,890	$4,750,000	$5,300,000	$5,700,000	$5,700,000
Other Income	$334,391	$300,000	$300,250	$335,250	$335,250
Totals	$5,611,281	$5,085,000	$5,600,250	$6,035,250	$6,035,250

Effects of the Recommended Budget

Personal Services

The Department requested $1.9 million for permanent salaries, which is sufficient to fund 26 filled and 9 vacant positions in 2011. However, the Recommended Budget does not provide sufficient permanent salary funds to maintain current staffing levels in 2011. BRO estimates an additional $94,416 is required to fund all 26 filled positions in 2011.

The 2010 estimate for permanent salaries should be increased by $157,806.

Revenue

Revenue from Tax Map Certification Fees (001-1291) in 2010 is estimated to be $550,000 more than adopted. The 2011 revenue is recommended to be $5,700,000, as requested, which is $950,000 greater than the adopted amount of $4,750,000.

Issues for Consideration

Personal Services

As a result of the Early Retirement Incentive Program, the Recommended Budget abolishes two vacant positions, a Mapping Products Developer and a Real Property Recorder II. A total of five employees participated in this program.

Recommended funding for Permanent Salaries is insufficient for existing filled positions in 2011 and does not allow for the filling of any vacant positions. The result is slower turnaround time per each work unit (Parcel Count). As mandated by New York State, the Department prepares and maintains tax map parcels for ad valorem purposes and collects parcel related ownership data. Every land use document that is recorded by the County Clerk's Office is reviewed and verified by RPTSA. This includes deeds, notices of pendency, tax liens, mechanics liens, covenants & restrictions, various mortgage documents, and other real property related documents.

Revenue

Based on discussions with RPTSA, their workload and revenues have increased moderately compared to when the housing market was strong. Prior to the downturn in the U.S. housing market, RPTSA revenue was correlated to certified documents connected with new mortgages and re-financing. Now, banks and finance firms are taking legal action and moving forward with clearing their books of bad mortgages. This process requires a mix of certified documents that are provided by RPTSA for a fee. Based on the historical revenue trends, current and forecasted economic conditions, the estimated and recommended Real Property Tax Service Agency revenue (001-1291) is reasonable.

Budget Review Office Recommendations

- Increase 2010 estimated permanent salaries by $157,806.
- Increase 2011recommended permanent salaries by $94,416 to provide sufficient funds in 2011 for the 26 filled positions.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-1355-1100	Permanent Salaries	$1,509,626	$157,806	$1,402,561	$94,416

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Sheriff

Personnel (as of 9/19/2010)

Authorized Positions:	1,322	**Filled Positions:**	1,217
Vacant Positions:	105	**Percentage Vacant:**	8%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	104

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$134,908,785	$138,228,977	$125,554,629	$130,164,653	$126,828,461
Equipment (2000s)	$365,251	$389,471	$735,631	$495,344	$320,463
Supplies (3000s)	$5,228,002	$6,077,306	$5,858,826	$6,526,737	$5,742,501
Contracts (4000s)	$1,589,190	$2,046,086	$2,430,506	$3,875,262	$2,374,162
Totals	$142,091,228	$146,741,840	$134,569,592	$141,061,996	$135,265,587

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$307,293	$347,621	$545,050	$312,186	$312,186
Federal Aid (4000s)	$3,479,305	$2,386,620	$4,478,128	$2,913,538	$2,670,423
Departmental Income	$2,043,494	$2,640,324	$2,837,033	$2,875,934	$2,876,934
Other Income	$1,407,435	$1,787,261	$2,063,233	$1,653,784	$679,950
Totals	$7,237,527	$7,161,826	$9,923,444	$7,755,442	$6,539,493

Effects of the Recommended Budget

Expenditure Overview

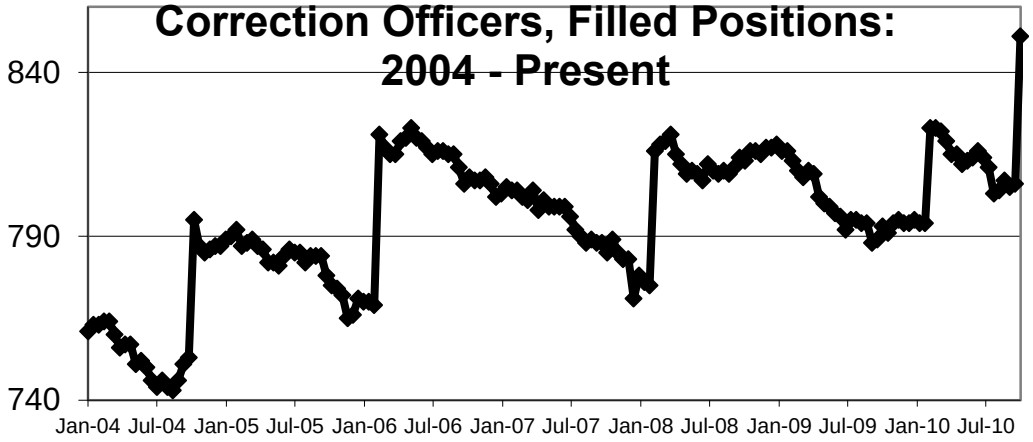
The recommended 2011 budget for the Sheriff is $135,265,587 or $11.4 million less than the adopted 2010 amount. Most of this decrease is attributable to the contract settled for Correction Officers in April of 2009 that included retroactive payments and annual increases dating back to 2004 which equaled $11,476,253. Personnel costs account for 93.8% of the budget while other major objects of expense include food, clothing and substitute housing. Other factors include:

- $5 million increase in permanent salaries related to contractual increases plus the addition of 17 Deputy Sheriffs and 80 Correction Officers that were hired in 2010 as well as 90 additional Correction Officers scheduled in 2011.
- A reduction in overtime of $3.1 million attributable to the hiring of more sworn personnel.
- Across the board cuts in supplies, equipment, auto supplies, clothing, food and computers totaling $403,813.
- All new requested positions are included except for two CO IV's, one CO I and two Detention Attendants. The recommended budget includes much of the funding for the included sworn and civilian positions but not for a full year.

Sworn Officer Staffing and Preparing for the New Jail

As of the October 3, 2010 there were 1,106 filled sworn officer positions, comprised of 851 Correction Officers and 255 Deputy Sheriffs. The 2011 Recommended Budget includes funding to hire 90 Correction Officers. As required by the New York State Commission of Correction (NYS CoC) to maintain minimum staffing levels, the Sheriff requested three CO classes in 2011 of 50 each in January, May and September. Based upon funding included in the recommended budget we project that there is available funds for a class of 50 in March and 40 in November. To make up the difference between the 150 requested new CO's and the 90 recommended, overtime coverage will be required to meet the full coverage factor (the number of personnel needed to fully cover mandated posts). The full coverage factor is based upon the number of Correction Officers needed to meet the minimum personnel needs of an eight hour-365-day shift.

While the County has not satisfied the NYS CoC mandates, the CoC is aware of the fiscal climate and are willing to allow the County to proceed with this hiring plan as long as another class of 50 is scheduled early in 2012 and overtime funding is increased. As illustrated in the following graph there are more CO's on staff now than at any point since 2004.



The NYS CoC mandates that we have a total of 986 Correction Officer positions filled when the new Yaphank Correctional Facility becomes operational. The actual number is 1,064; however, the Commission is allowing the filling of ten percent of designated security posts on overtime.

Even with the 90 new Correction Officer positions, in order to achieve the staffing level required for the new Yaphank Correctional Facility, 15 Correction Officers now assigned to the D.W.I. Alternative Facility and 45 Correction Officers (or their overtime equivalent) now assigned to the Riverhead Correctional Facility, must be transferred to the new Yaphank Facility when it becomes operational.

Deputy Sheriff Staffing

On September 15, 2008 the Sheriff's Office assumed the responsibilities to patrol the Long Island Expressway (LIE) and Sunrise Highway. The Sheriff was able to provide patrol services on these highways through administrative realignments making more Deputy Sheriffs available for the expanded patrol function.

The Sheriff is currently experiencing an increase in the inmate population thus far this year and projects a further increase in the inmate population in 2011. They currently have 60 inmates housed out in Rikers Island and the projected year-end substitute jail cost is $2.8 million or $1.05 million over the 2010 estimate. Therefore, transporting inmates to and from substitute jails is on the increase and projected to continue to increase.

- The request for one additional Deputy Sheriff Lieutenant is required in the Enforcement Bureau for sufficient coverage. As a result of the enhanced highway enforcement it was necessary to transfer a Lieutenant to oversee all operations of the Highway Enforcement Section. Consequently, the Sheriff has been left without adequate administrative supervision in the Headquarters Bureau.
- The two Deputy Sheriff Sergeants requested are also for the Enforcement Bureau. This particular rank has always had the greatest shortage of budgeted positions, which are required for sufficient coverage. These Sergeants will be utilized to provide stable supervisory structure within the Highway Enforcement Section.

New Civilian Staffing

The Sheriff requested six new civilian positions:

- Purchasing Agent and Grants Coordinator: Currently a Lieutenant is responsible for grant applications and purchasing. These new positions will allow the Lieutenant to be utilized more efficiently.
- Detention Attendants (3): A female Deputy Sheriff is required on overtime if a female detainee is held overnight at the County Court Detention area. This occurs on a regular basis. The recommended budget includes one of these positions to be filled by a female employee to reduce overtime costs by utilizing a lower salaried civilian employee.
- Material Control Clerk IV position was included to further civilianize the Quartermaster Section.

Overtime

The 2011 Recommended Budget for overtime appropriations is $16.9 million and was requested at $17.5 million. The 2010 estimate is $21.9 million and the 2010 adopted overtime amount is $20 million. The overtime funding requested in all appropriations reflects the requested hiring plan, which will be short by 60 CO's. Without the additional requested CO's and NYS CoC mandates to backfill posts with overtime, the Budget Review Office estimates that overtime should be increased by $1.2 million in 2011.

Overtime costs are affected by many different factors.

- Collective bargaining agreements: Both the Deputy Sheriffs' and Correction Officers' contracts have strict seniority rules for the assignment of overtime and for assignment choice. Therefore, most overtime is paid to those with the highest salary rates. These limitations on management prerogatives impede the ability to control costs and assignments.
- Filling vacant positions and effectively managing staff can result in the reduction of overtime costs. If the number of vacancies increases, overtime costs will increase accordingly.
- The number of posts: required posts by the NYS CoC as well as ad hoc posts which from time to time have to be created due to prisoner configuration, prisoner classification, program needs, or facility design.
- The number of prisoners that must be transported out of county.

Based upon reported W-2 earnings in 2009, 237 of the 300 top overtime earners were from the Sheriff's Office. Despite the fact that the correctional facility is a 24/7 operation, the number of Deputy Sheriffs and Correction Officers earning high amounts of overtime remains a budgetary concern.

Inmate Population & Substitute Housing

The projected 2010 average daily inmate population is 1,763, with a high of 1,862. This represents 100 more prisoners than the same period last year. In October of 2007 the population reached its highest level ever at 1,916.

The legal capacity of the County correctional system is now 1,327 without variances, and includes the 120 beds gained from the opening of the stressed membrane structure erected in 2006. In early 2008, the NYS CoC approved a variance of 152 beds at the Riverhead facility. With current variances, the capacity is 1,690.

The functional capacity is defined as the point at which a facility is able to operate before the effects of crowding occur. Functional capacity considers the physical plant and its ability to accommodate classification differences. Most corrections experts agree that functional capacity is 85% of the approved physical capacity. The Sheriff has managed to increase and maintain this percentage to over 90%, effectively reducing the number of inmates required to be housed "out-of-county" in substitute housing.

As of October 13th, the Sheriff is housing 60 prisoners in "out-of-county" facilities compared to 36 at this time last year. The amount of out-of-county prisoners has been dramatically reduced due to the 152 bed variance. In October of 2007, there were over 200 out-of-county prisoners. However, the Sheriff's 2010 estimate is $2.8 million and the adopted amount was $1.5 million. The Sheriff's Office requested $3.2 million for 2011 and the recommended budget includes $1.75 million.

Vehicles

The Sheriff requested the following replacement vehicles:

Mid-Sized vehicles	11
Unmarked Crown Victorias	5
Marked Crown Victorias	54
Prisoner Vans	4
SUV	1
Undercover	2
Food Transport Van	1
Pickup Truck	2
Motorcycles	2
TOTAL	**82**

From May 1, 2009 to April 30, 2010, the average annual mileage driven was 17,481. As of April 30, 2010, the average Sheriff's Office vehicle had 77,039 miles. Over half of the fleet (55%), has over 76,000 miles. Most of the vehicles that would be replaced in FY 2011 are from the last two mileage categories of 91,000 to 101,000+ miles. Those being requested to be replaced with less than that mileage are those that are now dedicated to the L.I.E. and Sunrise Highway details. Notably, these highway vehicles are being driven an average of 7,825 miles per month, or almost 100,000 per year - and their mileage alone does not give a true indication of their wear and tear as their motors are running virtually 24/7. Funds in the amount of $4 million are included in Public Works for the purchase of Public Safety Vehicles. Although no detail was provided, the Executive Budget Office advised us that 40% of such funding is intended for Sheriff replacement vehicles.

Equipment

Even though less than one-half of one percent of the budget is for equipment, since 2007, the Sheriff's Office equipment accounts have been reduced by 35%; decreasing from $598,000 in 2007 to $389,000 in 2010. Over those last three years, the Sheriff's Office has made a concerted effort to balance its goals and objectives with available resources. The Sheriff requested $495,344 in 2011, which would return the funding to the 2008 level. The 2011 Recommended Budget includes $320,463.

Revenue

The County receives reimbursement for expenses related to the incarceration of criminal aliens under the New York Criminal Alien Assistance Program (SCAAP), revenue code 001-4348. The 2010 estimate is $2.5 million. Funding amounts are based on appropriations in the federal budget and the relationship of the expenditures of competing jurisdictions. The County recently received confirmation that the grant award amount will be $2,176,899. Therefore, the 2010 estimate should be reduced by $323,101.

Incentive payments are awarded by the Social Security Administration for information provided by the Sheriff's Office concerning inmates receiving benefits while confined to jail. The 2010 estimate for Jail: SSA Incentive Program, revenue code 001-4368, is $0. Based on year to date revenue of $58,200, which covers payments through September, the 2010 estimate should be increased to $70,000. In addition, the 2011 recommended revenue should be increased from $0 to $60,000.

Prior to 2010, revenue from Commissions, revenue code 001-2450, was mainly attributed to the Department of Information Technology as revenue code 016-2450. The 2010 Adopted Operating Budget included more than $2.5 million in combined (Fund 001 and Fund 016) revenue attributed to this item and the 2010 estimate includes more than $3 million. Based on year to date revenue of $1.3 million across all funds, it is unlikely that this level of revenue will materialize. It appears that the 2010 revenue was double counted. The 2011 Recommended Budget includes a total of $506,000, with $0 attributed to the Sheriff. Revenue of $1.2 million related to inmate's use of pay phones is reflected in a new revenue code, Commission Telephone (016-2456).

Budget Review Office Recommendations

In order to avoid cost overruns and properly staff the Sheriff in 2011, meet NYS CoC minimum staffing levels and prepare for the opening of the new correctional facility, the Budget Review Office recommends:

- To make up the difference between the 150 requested new CO's and the 90 recommended, overtime coverage will be required to meet the full coverage factor. We recommend increasing overtime by $1.2 million in 2011.

- Based upon year-to-date projections and the likelihood that 2011 costs will not decrease, Substitute Housing should be increased by $1 million.
- Equipment should be increased by $70,000 and be placed in "Other Equipment" (object 2500). The Sheriff's Office can determine where the funding should be allocated to address their most urgent needs.
- Reduce the 2010 estimate for the New York Criminal Alien Assistance Program (SCAAP), revenue code 001-4348, by $323,101.
- Increase the 2010 estimate for Jail: SSA Incentive Program, revenue code 001-4368, to $70,000. In addition, the 2011 recommended revenue should be increased from $0 to $60,000.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-3150-1200	Overtime Salaries	$10,047,596	$0	$7,570,388	+$1,200,000
001-3151-4560	Prisoner Maintenance	$1,750,000	$0	$1,750,000	+$1,000,000
001-3110-2500	Other Equipment	$11,545	$0	$10,000	+$35,000
001-3150-2500	Other Equipment	$50,000	$0	$30,000	+$35,000

Revenues

Fund-Revenue Code	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-4348	Correctional Svc SCAAP	$2,500,000	-$323,101	$2,500,000	$0
001-4368	Jail: SSA Incentive Program	$0	+$70,000	$0	+$60,000

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Social Services (DSS)

Personnel (as of 9/19/2010)

Authorized Positions:	1787	**Filled Positions:**	1603
Vacant Positions:	184	**Percentage Vacant:**	10.3%
Positions Abolished in the Recommended Budget:	28	**New Positions:**	124

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$86,798,734	$96,620,677	$96,510,777	$100,029,817	$94,721,117
Equipment (2000s)	$345,952	$313,720	$290,570	$699,265	$498,525
Supplies (3000s)	$1,614,796	$1,903,837	$1,808,839	$2,331,820	$2,084,096
Contracts (4000s)	$419,742,339	$421,411,732	$429,271,295	$496,361,888	$480,750,987
Totals	$508,501,821	$520,249,966	$527,881,481	$599,422,790	$578,054,725

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$111,179,748	$115,635,142	$118,774,012	$130,428,648	$125,322,526
Federal Aid (4000s)	$184,819,457	$175,133,759	$199,369,525	$186,013,321	$195,835,739
Departmental Income	$18,035,483	$19,577,054	$16,982,716	$18,121,429	$17,029,273
Other Income	$1,021,575	$0	$1,125,603	$203	$801,153
Totals	$315,056,263	$310,345,955	$336,251,856	$334,563,601	$338,988,691

Effects of the Recommended Budget

Expenditures

Total expenditures for the Department of Social Services (DSS) across all divisions, including General Fund and Fund 360 (Medicaid Compliance) costs are recommended for 2011 at $578,054,725, which is an increase of 9.5% from the 2010 estimate, which is in turn a 3.8% increase from the 2009 actual.

Medicaid Program costs, also known as the MA Cap, constitute 40% of all costs for the entire Department in 2011. The mandated Medicaid (MA) Cap payment will return to higher pre-FMAP (Federal Medical Assistance Percentage) levels in July 2011, after 39 months of increased federal aid elapses when 2010 ends and the recently approved six-month extension of FMAP benefits via ARRA that take effect in January 2011 come to an end in June 2011. Projected increases in Suffolk County's local share of the Medicaid Program account for a large part of the increase in the total 2011 DSS budget. Excluding the 2011 recommended Medicaid Cap payment of $231,112,597, the increase in the 2011 Recommended Budget equates to only a 4.1% increase over the 2010 estimate.

Also factoring significantly into the increased recommended budget for DSS in 2011 are the salaries and associated costs of funding 92 new positions for the Medicaid Compliance Division. The increases in the 2011 budget tied to expanding the Medicaid Compliance operation are however, budget neutral, in that 100% of all costs incurred with bringing the new staff on board will be reimbursed through federal and state aid. In addition, 17 new staff recommended for the Food Stamps, Temporary Assistance and HEAP programs and a new eight-member Child Protective Services (CPS) Investigation Team in 2011 are also contributing to an increased budget for DSS in 2011.

Revenue

Total revenue for DSS in 2011 is recommended at $338,988,691, which is projected to cover 58.6% of all costs. DSS 2011 total recommended revenue translates to a 0.8% increase from the 2010 estimate of $336,251,856 covering 63.7% of all costs. Therefore, the 2011 recommended net County cost of $239,066,034 for DSS represents a 24.8% increase over the 2010 estimated net cost of $191,629,625.

Much of the net increase in the County share of DSS costs overall is attributable to the decreasing levels of federal aid for Medicaid via FMAP beginning with the start of 2011, and then disappearing in the latter part of 2011. This will directly increase the local share of the Medicaid Program next year. The 100% local share 2011 recommended Medicaid Cap Payment (MA Cap) is $231,112,597, or 93.0% of the total net cost of DSS after federal and state revenue (exclusive of benefits and DSS related costs budgeted in other funds).

There is talk of the State ultimately taking over the entire Medicaid Program, meaning that there would be no more Medicaid local share program or administrative costs for the local districts to carry in their operating budgets. This is being discussed and considered at the State level along with the proposal for all Medicaid staff becoming employees of New York State. Should this come to fruition, and the MA Cap expenditures removed from all New York State counties' operating budgets, the net cost of the Department of Social Services will be significantly reduced and the local burden of funding the Medicaid Program will end.

Mandated vs. Total Expenditures

Total federal and state mandated administrative and program expenditures across all operations of DSS are recommended at $457,332,257, which represents 79.1% of all 2011 recommended DSS costs of $578,054,725. The proportion of mandated versus total operational costs in DSS has grown from the 2010 estimated share of 77.6% mandated versus total cost and from the 2009 actual of 77.2% of mandated versus total DSS operational expenditures. Most of this growth is traceable to increasing

Medicaid Program expenditures (via the Medicaid Cap Payment) and Medicaid administrative costs (via the ever-growing Medicaid Compliance Division).

FMAP and MA Cap

For many years the local share of the Medicaid program was one of the largest and most unpredictable items of expenditure in the Suffolk County Operating Budget. With the advent of New York State's Medicaid Cap Laws of 2005, the growth rate of the Medicaid Cap Payment was limited or capped at an annual increase of three percent, and budgeting the local share of the Medicaid Program became a controlled, albeit by the State, but more reliable process. The Federal Medical Assistance Percentage (FMAP), as part of the American Recovery and Reinvestment Act (ARRA) of 2009, brought the local shares of the Medicaid program down further, with 27 months of increased federal aid. Between lump sum payments for retroactive periods of time, reduced weekly shares going forward and additional payments promised to the County at annual MA Cap reconciliation time, the total amount of FMAP for Suffolk County beginning in 2009 and ending in 2011 was estimated at $97.56 million. The original FMAP was set to sunset on December 31, 2010.

Recently enacted by Congress was a six month extension of FMAP with the levels of enhanced federal aid stepping down incrementally until a final sunset date of June 30, 2011. Although no firm county specific FMAP numbers are being released at this time, the estimates coming out of Senator Schumer's office project that Suffolk County will receive a total of $17.24 million. It is the understanding of the Budget Review Office that the State will be reducing the statutory weekly cap payments for January through June 2011 to reflect a savings of 80% of the estimated increased FMAP benefit, with any remaining benefit to be paid when the SFY 2010/2011 is due. In July of 2011, the weekly cap payments will revert to the higher levels predating the original FMAP.

Included in the recommended budget are revenue (001-DSS-4489-FMAP-Federal Medical Assistance) for Suffolk's FMAP of $19,321,560 in 2010 and $9,242,702 in 2011, which appear to be connected to the SFY 2009/2010 and the SFY 2010/2011 MA Cap/FMAP reconciliation processes, respectively. Since the SFY 2009/2010 MA Cap reconciliation process is presently underway in New York State, there is no way to confirm the accuracy of the FMAP revenue numbers for either year.

Similarly, the Medicaid Cap (MA Cap) Payment (001-DSS-6103) amounts included in the recommended budget for the 2010 estimate of $194,437,316 and the 2011 recommended total of $231,112,597 are tied in with the MA Cap/FMAP reconciliation processes. As previously stated, the required MA Cap/FMAP reconciliation process for SFY 2009/2010 is purportedly underway at this time and is totally in the hands of the State, thus making it impossible to definitively confirm or refute the FMAP revenue numbers included in the recommended budget, or the MA Cap totals showing as the 2010 estimated and the 2011 recommended amounts.

Program Expenditures

The overwhelming majority of the programs run by DSS are mandated by the federal and state governments. Mandated program costs are payments of assistance made on behalf of clients in the areas of Medicaid, Family Assistance, Safety Net, Adoption Subsidy, Handicapped Children, DSS and Probation Institutional Foster Care, Family Boarding Foster Care, and Emergency Aid to Adults. Mandated program expenditures represent 92.6% of the recommended 2011 budget of total program costs for the Department, compared to 91.9% of the 2010 estimate and 91.2% of the 2009 actual. Mandated program costs constitute $423,957,597 out of 2011 total recommended DSS program costs of $457,781,320. Child care (formerly known as day care) program costs of $32,311,723 recommended for 2011 are the largest DSS program expenditures considered as discretionary rather than mandated. Other discretionary program costs not included in the 2011 Recommended Budget are the Day Care ARRA

grant that ended September 2010 and the MI-HEAP program, which began as a Legislative initiative in 2009, was continued in 2010, but is not included in the 2011 Recommended Budget.

Discretionary Expenditures

The most significant area of discretionary expense in DSS relates to costs for staff and overhead to administer DSS mandates and missions. This includes permanent salaries, longevity pay, overtime and temporary salaries, disability payments and workmen's compensation, equipment, supplies and supportive services, contractual expenses, fees for services and contract agency costs. The only exception is Medicaid Compliance administration, which is considered as mandated, with the State and Federal governments funding 100% of the local administrative staff, fringe benefits, overhead and contractual employee costs.

Therefore, exclusive of the 100% funded Medicaid Compliance operations and all program costs, DSS recommended discretionary expenditures total $88,398,745 or 15.3% of all recommended costs in DSS in 2011, which is 1.8% over the 2010 estimate of $86,875,759. Compared to the 2010 and 2009 shares of 16.3% and 16.0%, respectively, the proportion of discretionary to total DSS costs is projected to decrease.

Federal and State Reimbursement

Offsetting the discretionary costs of running all the mandated and non-mandated programs it is required to run, DSS is entitled to federal and state reimbursement in varying proportions, ranging from a high of 79.6% for the Child Support Enforcement Bureau (CSEB), to 61.8% for DSS General Administration and Information Technology, to 41.5% for the Divisions of Client Benefits Administration and Housing and Employment Services, to 39.5% for Family, Children and Adult Services Administration. Total federal and state administrative aid recommended for the entire Department of Social Services, including Medicaid Compliance, for 2011 is $98,983,616, which is a 4.9% increase from the 2010 recommended estimate of $94,387,679.

Any net gains in federal and state revenue to reimburse for the costs of DSS staff are primarily connected to the 92 new staff recommended for Medicaid Compliance administration, 17 new staff for the Food Stamp, Temporary Assistance and HEAP programs, plus the new eight-member Child Protective Services (CPS) Investigation Team.

Issues for Consideration

Staff

The Department of Social Services (DSS) began 2010 with an overall vacancy rate of 8.8% and 158 vacant positions, which then dropped down to a department-wide vacancy rate of 7.7% in July and 138 unfilled slots. Since that time, the DSS vacancy rate has grown to 10.3% with 184 vacancies as of September 19, 2010. Most of the net growth in DSS vacant positions over the past two months is attributable to the Early Retirement Incentive Program (ERIP), with 65 DSS staff retiring under ERIP and another five DSS staff taking regular retirements during this time period.

The exodus of this many seasoned and uniquely experienced staff from DSS all at once has delivered additional challenges to the Department to perform core missions and meet mandates across all operations through an unplanned and unforeseen transitional period. However, it has also presented DSS with an opportunity to revamp, reorganize, reprioritize and rethink how it must now operate and go forward in the most efficient and effective manner with reduced staffing configurations that may or may not increase within the foreseeable future.

One unexpected but uplifting trend emerging from the age of ERIP in DSS is the voluntary return of retirees to many areas of DSS to help ease the transition. This is representative of the high degree of

commitment and caring DSS staff has for their colleagues, the programs they run and the people they serve. The concept of DSS retirees returning to work part-time to assist their operations through critical periods began with the successful CPS (Child Protective Services) Retiree Project several years ago. The 2011 Recommended Budget expands this concept by including funding for DSS retirees bringing their expertise back to work on special projects and during peak seasons in Assets and Resources, Fair Hearings, HEAP and in Child Support Enforcement collections and paternity establishment.

New staff recommended for DSS in 2011, includes 92 positions for the 100% funded Medicaid Compliance Division to bolster the cost saving Medicaid recertification process and to address the increasing demand for and number of home care programs administered by Medicaid. Another 17 positions are recommended for the Client Benefits Division to handle historic increases in applications and caseloads for Food Stamps, HEAP and Temporary Assistance. A new eight-person Child Protective Services (CPS) Investigation Team is also recommended in 2011 with the primary focus upon keeping families together and keeping children out of residential placement or institutional foster care wherever possible. All of the 124 new staff positions recommended for DSS in 2011 are directly tied to unprecedented increases in mandated social welfare programs principally ascribed to economic strains or to intended improvements in service delivery and cost saving opportunities to help balance the equation.

Finally, the recommended transfer of the Youth Bureau from the Executive Office into DSS in 2011 would increase total DSS staff by seven, including one new position. The stated intent of the transfer, which was not requested by DSS, includes contracts coordination, improved oversight and increased fund-seeking opportunities.

Twenty-eight DSS positions are recommended to be abolished in 2011, 21 of which were attributed to ERIP retirements. Six of the designated abolished positions are recommended to be replaced in 2011 with downgraded titles. Therefore, the new grand total for DSS staff in 2011 is 1,889, which takes the 2010 modified total of 1,787 DSS staff, increases personnel by 124 new positions, transfers in six Youth Bureau staff and takes out 28 abolished positions.

Turnover Savings

The recommended numbers of staff for DSS in 2011 tell only part of the story, which at first glance appears to present a relatively positive picture for the Department. However, the recommended increases in turnover savings and the resultant reductions in permanent salaries for 2011 will limit the ability of DSS to fill some or all of the newly recommended positions, hamper the refilling of some or all vacancies, and even possibly provide insufficient salaries to cover all existing, on-board staff in varying degrees by division.

Based upon a turnover savings analysis completed by the Budget Review Office that projects whether County departments and agencies will have sufficient permanent salaries in 2011 to fund existing staff, vacancies in the process of being filled, all other vacancies plus any new positions included in the recommended budget, there will be very tight staff funding constraints next year for DSS. For example, BRO projects that the relocated seven-member Youth Bureau will have enough funding for their on-board staff throughout 2011 and three-quarters' of the year funding for their one new recommended position.

The Child Support Enforcement Bureau (CSEB) is expected to have enough funding to cover all on-board positions and approximately 50% of their 26 vacant positions. The Client Benefits Administration (CBA) and Medicaid Compliance Divisions are projected to have sufficient 2011 permanent salaries for all existing staff and approved vacancies, but only enough money to fund approximately 25% of their remaining vacancies and newly recommended staff in 2011. DSS General Administration and

Information Technology (IT), with high numbers of vacant positions and vacancy rates of 15.2% and 27.3%, respectively, will have only enough money to fund on-board staff for all of 2011, with remaining permanent salaries projected to cover less than 25% of the 22 vacancies in General Administration and 13 vacancies in DSS IT.

The Alternatives For Youth (AFY) Unit, the Training and Staff Development Unit, plus the Divisions of Housing and Employment Services and Family, Children and Adult Services are all projected to have insufficient permanent salaries to cover on-board staff and approved vacancies in 2011. There will not be enough money to fund the recommended new eight-member CPS Investigation Team. Nor will there be adequate permanent salaries to fill any outstanding vacancies in Housing which currently has 37 vacant positions and a vacancy rate of 21.3%. Although Family, Children and Adult Services have received approval to fill eight of their current 26 vacancies, there will not be sufficient funding to fill any of the vacancies during 2011.

The recommended reductions in permanent salaries in DSS are directly connected to increases in turnover savings (TOS) compared to the turnover savings the departments included with their budget submissions. Most severely impacted in DSS by these recommended changes were IT, with a nearly 200% increase in TOS and in Housing, with a more than 175% increase in their TOS. General Administration, which includes DSS Accounting and other key administrative operations serving all of DSS, had its TOS increased by nearly 54%. Turnover savings for the Client Benefits and Family, Children and Adult Services Divisions were both increased by more than 49%.

The result of the constrained personnel funding for most DSS operations in 2011, will be a department with overwhelmingly mandated responsibilities having to do more and more with lesser than less. The recommended staffing levels for many areas of DSS are an illusion, for more units and divisions than not, the funding simply is not there to make the numbers on the staffing pages come to life next year.

The Budget Review Office recognizes that the County faces tough fiscal times that require tough decisions and sacrifices that need to be made by County departments. Particularly hard hit by the poor economy has been DSS, which has seen and had to deal with historic increases in demand for help from growing numbers of the most fragile of our society. Elder and child abuse, homelessness, hunger, mental illness, alcohol and substance abuse, lack of heat, lack of a job, lack of health insurance and lack of decent housing are just some of the problems that DSS must contend with every single day.

The Budget Review Office is particularly concerned with the lack of adequate personnel funding recommended for the Family, Children and Adult Services Division in 2011. Unless sufficient permanent salaries are restored in 2011 to enable the CPS and Foster Care autofill policy to continue, it is very likely that there will be backsliding in the progress that the division has made in lowering the average number of CPS caseloads per worker. Further, without a constant flow of new workers to fill vacated positions in CPS and Foster Care, there could be negative programmatic and fiscal impacts to the achievements made in keeping families together and keeping children out of foster care. As recently as 2009, when DSS Institutional Foster Care costs were budgeted at $21.93 million, there have been significant savings by diverting children from placement in foster care institutions. For 2011, these program costs are recommended at $15.0 million, which is a $6.93 million savings in only two years' time, or a decrease of 31.6%.

Prompt Payment Compliance

Local Law No. 41-2010, also known as the Prompt Payment Law, will go into effect January 1, 2011, and will require the 30-day payment processing timeframe currently applicable only to all child care providers to be extended to all not-for-profit contract agencies. The implications of this new requirement for DSS Accounting, which operates under the auspices of DSS General Administration, are significant. At the current time, DSS is processing child care provider payments within 28 days, foster

care institution payments within 44 days and all other DSS program payments within 56 days. In order to prepare for the implementation of Prompt Payment, DSS has reassigned staff from other units, increased overtime and used temporary staff to reduce the payment processing timeframes closer to 30 days.

The Department did request one additional Account Clerk and an increase in overtime of $13,000 in its August Update in order to meet the prompt payment mandate. The 2011 Recommended Budget does not include the new position nor the increased overtime requested by DSS to enable prompt payment compliance.

At this time, DSS Accounting has two vacant Account Clerk positions, which is further hampering the ability of the Department to transition successfully into the prompt payment compliance. Despite all efforts to reassign existing staff, and employ overtime and temporary salaries, DSS is not confident that they will be able to fully comply with the Prompt Payment Policy. DSS has resubmitted its request in 2011 for one additional Account Clerk to address the prompt payment issue in the long-term and an additional $50,100 in temporary salaries in 2011, as a short-term solution to assist in reducing the processing period for payments.

Budget Review Office Recommendations

- Restore $1.3 million in permanent salaries and $140,000 in fringe benefits for personnel in Family, Children and Adult Services (001-6010-1100) to provide adequate funding for on-board staff salaries throughout the year, to allow the CPS/Foster Care autofill policy to continue and to bring the newly recommended CPS Investigation Team on board for approximately one-half of 2011. The net County cost would be $871,776 after 39.46% offsetting federal and state aid.
- Reduce DSS Institutional Foster Care program (001-6118-4690) costs by $1,000,000 in 2011 to reflect additional foster care institutional placement savings anticipated to accrue from maintaining the current staffing levels in place throughout 2011, funding the continuation of the CPS/Foster Care autofill policy and hiring the new CPS Team. The net County savings would be $891,400 after 10.86% offsetting reduced federal aid.
- Restore sufficient permanent salaries to fill two vacant Account Clerk positions in the DSS Accounting Unit now, rather than wait until 2011, to move DSS further along in their preparations for Prompt Payment Compliance, and to provide long-term additional staff support to the unit that is responsible for processing all DSS payments in a timely fashion.
- Increase Temporary Salaries by $50,100 in 2011 as requested by DSS to facilitate the transition of DSS to Prompt Payment Compliance.

Table of BRO Recommended Changes

Expenditures

Fund-appropriation-object-	Description	2010 Estimate	BRO Change	2011 Recommended	BRO Change
001-6010-1100	Permanent Salaries	$24,987,563	$0	$26,812,818	+$1,300,000
001-6118-4690	Assistance Programs	$14,800,000	$0	$15,000,000	-$1,000,000
001-6005-1100	Permanent Salaries	$6,834,981	+$7,328	$6,435,602	+$58,396
001-6005-1130	Temporary Salaries	$200,000	$0	$235,000	+$50,100

Revenues					
Fund-Revenue Code	**Description**	**2010 Estimate**	**BRO Change**	**2011 Recommended**	**BRO Change**
001-3610	Social Services Administration	$26,424,842	$0	$24,062,659	+$381,312
001-4610	Social Services Administration	$30,191,583	$0	$30,172,781	+$186,912
001-4619	Child Care (ADC-FC)	$18,523,217	$0	$19,136,249	-$108,600
001-DSS-3610	Social Services Administration	$26,424,842	+$1,995	$24,062,659	+$15,901
001-DSS-4610	Social Services Administration	$30,191,583	+$2,534	$30,172,781	+$20,193
001-DSS-3610	Social Services Administration	$26,424,842	$0	$24,062,659	+$13,642
001-DSS-4610	Social Services Administration	$30,191,583	$0	$30,172,781	+$17,325

DD DSS 11

Soil and Water Conservation District

Personnel (as of 9/19/2010)

Authorized Positions:	6	**Filled Positions:**	5
Vacant Positions:	1	**Percentage Vacant:**	17%
Positions Abolished in the Recommended Budget:	0	**New Positions:**	0

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$263,406	$280,100	$285,990	$330,358	$290,205
Equipment (2000s)	$0	$0	$0	$0	$0
Supplies (3000s)	$6,300	$4,646	$4,203	$8,585	$5,610
Contracts (4000s)	$1,845	$1,532	$838	$1,860	$1,560
Totals	$271,551	$286,278	$291,031	$340,803	$297,375

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$71,979	$76,450	$76,450	$98,000	$98,000
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$0	$0	$0	$0	$0
Other Income	$1,375	$2,250	$2,250	$2,500	$2,500
Totals	$73,354	$78,700	$78,700	$100,500	$100,500

Effects of the Recommended Budget

Expenditure

Personal Services (primarily salaries) account for 98% of the Recommended 2011 budget. 2011 expenditures were recommended at roughly 13% less than requested by the Department.

Revenue

Revenue is recommended at the requested amount of $100,500, which is $21,800 more than adopted in 2010, due primarily to increased state aid.

Issues for Consideration

Staffing

This is a small Department with increasing workload due to new federal and state environmental regulations, and requests for technical assistance regarding compliance with the new EPA Phase II Stormwater Regulations. The current staff of five has difficulties when one or more employees are absent. There is only one clerical position and no back up staff for this work. There is sufficient funding for existing staff for the duration of 2011; however, the vacant position of Senior Soil District Technician (grade 19) remains unfunded.

The District administers grants that directly benefit farmers and programs that protect our groundwater and environment, such as: construction of agrichemical handling facilities on commercial farms, installing a clarifier on a duck farm to eliminate nutrients from entering our water, and replacement of substandard fuel storage tanks. Protection of open space and farmland and water quality protection are inter-related and concurrent goals of the County.

The District has noted that denial of modest requests for travel funding may restrict District participation in grant revenue generating programs. The programs and training are often free. The District Director is required to attend the New York State Association of Conservation Districts' annual meeting in order for the County to be represented. Other programs may provide education on such things as controlling stormwater runoff and invasive species control and eradication. In addition, meeting with Congressional leaders has resulted in increased funding in the New York State Environmental Protection Fund, which Districts utilize through the Agricultural Nonpoint Source Pollution Abatement and Control Grant Program.

Budget Review Office Recommendations

- Fill the vacant position of Senior Soil District Technician as funding becomes available.
- Develop a mutually beneficial internship program with local colleges and universities to alleviate the burden on existing staff. Expertise in specific areas such as GIS and Design CAD would be very helpful to the staff. Investigate sharing of personnel with other County divisions with this expertise.

LH SWC 11

Vanderbilt Museum

Expenditures

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
Personnel (1000s)	$829,146	$761,538	$885,974	$1,026,000	$746,000
Equipment (2000s)	$0	$8,000	$12,719	$6,000	$10,000
Supplies (3000s)	$309,873	$293,500	$283,988	$372,000	$247,100
Contracts (4000s)	$455,382	$478,500	$694,675	$406,500	$413,000
Totals	$1,594,401	$1,541,538	$1,877,356	$1,810,500	$1,416,100

Revenues

Budget Category	2009 Actual	2010 Adopted	2010 Estimate	2011 Requested	2011 Recommended
State Aid (3000s)	$0	$0	$0	$0	$0
Federal Aid (4000s)	$0	$0	$0	$0	$0
Departmental Income	$830,406	$865,000	$996,000	$1,055,000	$917,500
Other Income	$852,226	$1,176,015	$1,064,100	$1,075,500	$810,600
Totals	$1,682,632	$2,041,015	$2,060,100	$2,130,500	$1,728,100

Effects of the Recommended Budget

The Museum's budget does not impact the County's operating budget or tax warrant calculation and its 11 full-time and approximately 55-65 part-time employees, depending on seasonal needs, are employees of a privately endowed institution, not the County. The Museum's financial status is reflected in Fund 708 of the County's Operating budget but this fund is separate and apart from the County and controlled by the Museum's Board. To balance its budget, the Board has to make revenue and expenditure adjustments. The estimated and recommended budgets include a Fund 708 year-end fund balance deficit of $578,524; which includes a deficit of $450,756 from previous years and an estimated deficit of $127,768 in 2010. The recommended budget carries the 2010 deficit forward through the end of 2011.

2010 Estimated Budget

Based on actuals through July and historical data, the 2010 estimated and requested budgets for revenue and expenditures are overstated. The 2010 estimated budget includes $2,060,100 for revenue and $2,187,868 for expenditures for a stand-alone year-end deficit of $127,768. The Museum's budget request estimated $2,060,000 for revenue and expenditures, in 2010. The Budget Review Office estimates $1,731,426 for revenue and $1,792,092 for expenditures in 2010 for a year-end deficit of $73,269. The actual revenue through July was $1,032,716, which is $11,900 less than actual expenditures. The Museum has several months to make spending plan adjustments to minimize the estimated deficit.

2011 Recommended Budget

Projecting the Museum's 2011 operating budget is particularly difficult because of the numerous potential revenue sources that continue to be explored that could have a significant fiscal impact. The recommended budget narrative states that the Executive was "unable to recommend the budget as requested by the museum; it has been modified by decreasing requested expenditures to ensure that the Vanderbilt Fund is balanced, per New York State Law". The 2011 Recommended Budget includes $1,728,100 for revenue and expenditures, which is $402,200 less revenue and $348,400 less expenditures than requested to achieve a balanced budget on a one-year standalone basis. The recommended budget presentation does not represent a realistic fiscal plan. However, since the Museum's operating budget does not impact the County's fund balance nor is it accounted for in the tax warrant calculation and 2011 has numerous revenue anomalies that present a significant challenge to projecting the Museum's budget, we do not recommend changing the recommended budget for the Museum.

Hotel/Motel Tax (Fund 192)

To address the significant reduction in market value of the Museum's Endowment Trust Fund caused by the financial markets fall in 2008, the County's General Fund (001) transferred $705,094 to the Museum in 2009. In 2010, the Museum began receiving 10% of the revenue collected from the Hotel Motel Tax (192) to reduce the Museum's reliance on the Endowment. The 2010 estimated Hotel Motel Tax is reasonable, which includes $692,498 in revenue for the Museum. The 2011 recommended Hotel Motel Revenue $705,100 for the Museum (9.9% of the total revenue collected from this source) is reasonable. The Legislature has the option of decreasing the Museum's allocation of the Hotel Motel tax by one percent each fiscal year beginning in 2011. Each one percent decrease would result in a one percent increase in the allocation for cultural programs. Based upon the recommended total Hotel Motel Revenue of $7,124,880, a one percent decrease would result in a $70,510 reduction to the Museum (10%).

Endowment Fund Distribution
The Fund's August month-ending market value was $8,844,267 and its estimated annual income (interest and dividends) was $272,137. This past year, PFM Asset Management LLC was retained to manage the investment of the Fund with U.S. Bank as its custodian. During 2010, $110,000 was disbursed to the Museum from the Fund.

The recommended budget includes a $50,000 disbursement in 2011 and the Museum's budget request includes a $250,000 disbursement from the Fund. BRO does not recommend making disbursements during 2011 because it would adversely impact the Fund's ability to grow and provide for the Museum's future needs after the Hotel Motel revenue expires in 2015.

Issues for Consideration

Operating Budget Oversight and Financial Audits
The narrative in the recommended budget states,

"The County Legislature oversees the financial operations of the Vanderbilt and the investment policy of the Suffolk County Vanderbilt Museum Trust Fund. Un-audited and unadjusted figures are included in the Status of Funds because we are unable to obtain audited figures for 2010. As of this writing they have not been completed by the Museum. However, the Legislature must do a better job of managing the line items of the Museum as 2010 estimated expenses currently exceed the adopted budget by $405,300".

It's true that the Legislature has fiduciary responsibility for the Endowment Trust Fund; however, the Board of Trustees controls the disposition of the Museum's income, including adopting the Museum's operating budget, ensuring that the Museum's financial audits are prepared and overseeing the financial operation of the Museum. The line item budget presentation is more illustrative than actual, because the Museum is not a County department and is not required to process expenditures through the County system nor do they require County approval.

Replacement of the GOTO Star Projector
After an estimated three month closure period, the Planetarium is expected to reopen with a new Konica Minolta star projector in the fall of 2011 at which time the Museum may adjust its fee schedule. The Museum may try to procure private funds to add a laser unit to enhance revenue at a cost of approximately $62,000. Additionally, the Museum is discussing a marketing campaign to publicize a goodbye to the long time GOTO star projector.

Cell Tower
Once the 29 year license agreement is fully executed, a Suffolk Wireless cell tower will result in a recurring source of revenue for the Museum. However, as of this writing, an introductory resolution has not been laid on the table for the Legislature's authorization of a license agreement with Suffolk Wireless, as required by Resolution No. 371-2009. The contract is currently being reviewed by the County Attorney's Office; upon approval it will then go to the Legislature.

Catering
If the historical Thatched Cottage caterers in Centerport begin to develop food service and exclusive catering at the Museum, there is the possibility that the Education Center may become a Bistro Cafe, which would result in the displacement of The Arena Players Children's Theatre and educational classroom space, but should provide additional revenue for the Museum.

Suffolk County Community College

Pursuant to Resolution No. 122-2009 as amended by Resolution No. 804-2009, a special task force was created to study and analyze the feasibility of Suffolk County Community College assuming the operation of the Museum and was directed to submit a written report no later than December 31, 2010. This report is pending.

Budget Review Office Recommendations

- The Board of Trustees should make line item adjustments to its operating budget to account for the following:
    - A potential 2010 year-end deficit in the amount of ($73,269).
    - No disbursement from the Endowment Trust Fund in 2011.
    - Hotel/Motel Tax revenue estimated at $692,498 in 2010 and projected at $705,100 in 2011.

JM Vanderbilt11

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	4310	AAA2	HSV	Div Of Comm Mental Hygiene	ACCESS-TOWN OF ISLIP	$185,973	$190,546	$190,546	$190,546	$190,546
001	4330	GBQ1	HSV	Hs Community Support Svc	ADELANTE OF SC - DROP IN	$65,539	$65,578	$65,578	$65,578	$65,578
001	6013	GJN1	DSS	Youth Bureau	ADELANTE OF SUFFOLK CTY INC	$0	$0	$0	$236,067	$236,067
001	7320	GJN1	EXE	Youth Bureau/Office For Child	ADELANTE OF SUFFOLK CTY INC	$236,067	$236,067	$236,067	$0	$0
001	4330	GNT1	HSV	Hs Community Support Svc	ADELANTE PSYCHO SOCIAL CLUB	$52,443	$51,769	$51,769	$51,769	$51,769
001	4330	GGQ1	HSV	Hs Community Support Svc	ADELANTE SPECIAL EMP	$54,879	$54,276	$54,276	$54,276	$54,276
001	4100	HVK1	HSV	Hs: Patient Care Svcs Adm	ADELPHI NY STATEWIDE BREAST CANCER HOTLINE & SUPPORT PROGRAM	$5,000	$5,000	$5,000	$0	$0
001	4320	HEH1	HSV	Hs: Mental Health Pgms	AHRC	$10,000	$0	$0	$0	$0
192	6414	JHE1	ECD	Cultural Affairs	AIRMID THEATRE COMPANY	$0	$1,500	$1,500	$0	$0
001	4317	JAD1	HSV	Alternatives For Youth	ALTERNATIVES COUNSELING CENTER, INC.	$0	$16,375	$10,000	$10,000	$10,000
001	7320	HEU1	EXE	Youth Bureau/Office For Child	ALTERNATIVES FOR CHILDREN	$5,000	$5,000	$5,000	$0	$0
001	4100	HVD1	HSV	Hs: Patient Care Svcs Adm	ALZHEIMER'S ASSOCIATION LONG ISLAND - AALI	$9,996	$0	$0	$0	$0
001	7320	JCI1	EXE	Youth Bureau/Office For Child	AMERICAN DANCE THEATRE OF LONG ISLAND	$0	$5,000	$0	$0	$0
192	6414	JCI1	ECD	Cultural Affairs	AMERICAN DANCE THEATRE OF LONG ISLAND	$0	$5,000	$5,000	$0	$0
001	6510	HKL1	EXE	Veterans Service	AMERICAN LEGION POST #651 - SMITH WEVER	$0	$10,000	$10,000	$0	$0
001	3184	JJS1	PRO	Com Svc Alternative Sentencing	AMERICAN RED CROSS	$0	$0	$0	$0	$674,477
001	4100	JFT1	HSV	Hs: Patient Care Svcs Adm	BABYLON BREAST CANCER COALITION	$5,000	$5,000	$5,000	$0	$6,000
001	3400	JGQ1	FRE	Fire, Rescue & Emergency Svc	BABYLON CENTRAL FIRE & RESCUE ALARM	$5,000	$0	$0	$0	$0
001	6410	JBX1	ECD	Economic Development Admin	BABYLON CITIZENS COUNCIL ON THE ARTS	$0	$12,500	$12,500	$0	$0
001	8210	JCZ1	EVE	Div Of Water Quality Improvmt	BABYLON VILLAGE (SPONGE PROJECT)	$9,991	$0	$0	$0	$0
001	6410	JBY1	ECD	Economic Development Admin	BABYLON VILLAGE ARTS COUNCIL	$7,500	$7,500	$0	$0	$0
192	6414	JBY1	ECD	Cultural Affairs	BABYLON VILLAGE ARTS COUNCIL	$0	$7,500	$7,500	$0	$0
001	6013	AAS1	DSS	Youth Bureau	BABYLON VILLAGE YOUTH	$0	$0	$0	$8,446	$8,446
001	7320	AAS1	EXE	Youth Bureau/Office For Child	BABYLON VILLAGE YOUTH	$7,601	$0	$7,500	$0	$0
192	6414	JHB1	ECD	Cultural Affairs	BARD MUSIC FEST. OF THE HAMPTONS	$0	$5,000	$5,000	$0	$0
001	6410	GZJ1	ECD	Economic Development Admin	BAY SHORE CHAMBER OF COMMERCE	$0	$5,000	$10,000	$0	$15,000
001	6410	JIF1	ECD	Economic Development Admin	BAY SHORE HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$5,000
001	6410	GZW1	ECD	Economic Development Admin	BAY STREET THEATER	$12,500	$0	$0	$0	$0
192	6414	GZW1	ECD	Cultural Affairs	BAY STREET THEATER	$0	$20,400	$20,400	$0	$0
192	7512	JHS1	PKS	Museums & Historic Associations	BAYPORT HERITAGE ASSOCIATION	$0	$5,000	$5,000	$0	$0
001	6410	GVU1	ECD	Economic Development Admin	BAYPORT-BLUE PT CHAMB.OF COMM.	$5,000	$5,000	$5,000	$0	$0
001	6410	JIG1	ECD	Economic Development Admin	BAYSHORE BEAUTIFICATION SOCIETY	$0	$5,000	$5,000	$0	$5,000
001	6013	JKR1	DSS	Youth Bureau	BAYSHORE HIGH CREW	$0	$0	$0	$0	$5,000
001	6410	JER1	ECD	Economic Development Admin	BELLPORT CHAMBER OF COMMERCE	$5,000	$0	$0	$0	$0
192	6414	JER1	ECD	Cultural Affairs	BELLPORT CHAMBER OF COMMERCE	$0	$5,000	$5,000	$0	$0
001	6013	ABC1	DSS	Youth Bureau	BELLPORT COMM ACTION COMMITTEE	$0	$0	$0	$167,838	$167,838
001	7325	ABC1	EXE	Spec Dlnqncy Prevention Pgm	BELLPORT COMM ACTION COMMITTEE	$167,838	$167,838	$167,838	$0	$0
001	3145	JJU1	PRO	Pins Diversion Plan	BERKSHIRE FARM CENTER AND SERVICES FOR YOUTH	$0	$0	$0	$0	$295,249
001	6511	GHB1	EXE	Minority Affairs	BIASHELP, INC	$30,287	$65,616	$65,616	$60,616	$60,616

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	7320	ABL1	EXE	Youth Bureau/Office For Child	BIG BROS OF L I CATH CHARITIES	$0	$10,000	$10,000	$0	$0
1	7320	JIJ1	EXE	Youth Bureau/Office For Child	BISHOP HALE COMMUNITY ACTION CENTER	$0	$5,000	$5,000	$0	$0
001	3198	GBS1	PRO	STOP-DWI	BOCES	$31,695	$32,000	$32,000	$32,000	$32,000
001	4310	ABN1	HSV	Div Of Comm Mental Hygiene	BOCES II	$1,187,698	$1,202,706	$1,232,706	$1,202,706	$1,202,706
001	6410	JHV1	ECD	Economic Development Admin	BOHEMIA CIVIC ASSOCIATION, INC.	$0	$5,000	$5,000	$0	$0
001	7320	GVV1	EXE	Youth Bureau/Office For Child	BOYS & GIRLS CLUB OF BELLPORT	$8,536	$10,000	$10,000	$0	$0
001	4100	HLA1	HSV	Hs: Patient Care Svcs Adm	BREAST CANCER HELP, INC	$0	$0	$0	$0	$5,000
001	7320	HEZ1	EXE	Youth Bureau/Office For Child	BRENTWOOD PUBLIC LIBRARY	$7,496	$0	$0	$0	$0
001	4310	ABZ1	HSV	Div Of Comm Mental Hygiene	BRENTWOOD UFSD#12	$164,453	$175,910	$175,910	$175,910	$175,910
001	6013	ACB1	DSS	Youth Bureau	BRENTWOOD YOUTH DEVEL CORP	$0	$0	$0	$62,196	$62,196
001	7320	ACB1	EXE	Youth Bureau/Office For Child	BRENTWOOD YOUTH DEVEL CORP	$62,196	$62,196	$62,196	$0	$0
001	6013	ACE1	DSS	Youth Bureau	BRIDGEHMPTN CHLD CARE & REC CT	$0	$0	$0	$47,442	$47,442
001	7320	ACE1	EXE	Youth Bureau/Office For Child	BRIDGEHMPTN CHLD CARE & REC CT	$47,393	$47,442	$47,442	$0	$0
001	3136	JIT1	PRO	DCJS SVAW RECOVERY ACT	BRIGHTER TOMORROWS	$0	$0	$19,808	$0	$0
001	6017	DDE1	DSS	Domestic Violence Programs	BRIGHTER TOMORROWS	$204,003	$215,230	$215,230	$215,230	$215,230
001	6015	GEG1	DSS	Dss: Public Assist Admin	BRIGHTER TOMORROWS INC	$21,763	$22,088	$22,088	$22,088	$22,088
001	3400	HCW1	FRE	Fire, Rescue & Emergency Svc	BROOKHAVEN FIRE DEPARTMENT	$0	$15,000	$15,000	$0	$0
001	6013	ACJ1	DSS	Youth Bureau	BROOKHAVEN HOMELESS	$0	$0	$0	$9,295	$9,295
001	7323	ACJ1	EXE	Comprehensive Plning-Runaway	BROOKHAVEN HOMELESS	$9,295	$9,295	$9,295	$0	$0
001	4310	HZQ1	HSV	Div Of Comm Mental Hygiene	BROOKHAVEN MEMORIAL HOSPITAL CENTER	$89,664	$163,173	$163,173	$163,173	$163,173
001	4330	JGC1	HSV	Hs Community Support Svc	BROOKHAVEN MEMORIAL HOSPITAL CENTER	($158,228)	$316,456	$0	$0	$0
001	7320	JFD1	EXE	Youth Bureau/Office For Child	BROOKHAVEN YOUTH COURT	$5,000	$0	$0	$0	$0
001	3400	JFO1	FRE	Fire, Rescue & Emergency Svc	C.I.-HAUPPAUGE AMBULANCE	$5,000	$5,000	$5,000	$0	$0
001	4100	GGU1	HSV	Hs: Patient Care Svcs Adm	C.S.HOSPITAL-RIVERHEAD H.C.	$790,756	$790,756	$790,756	$396,715	$396,715
001	7320	HFC1	EXE	Youth Bureau/Office For Child	CAST(COMM. & SCHOOLS TOGETHER)	$32,427	$53,500	$53,500	$0	$0
001	4310	ACN4	HSV	Div Of Comm Mental Hygiene	CATHOLIC CHARITIE TALBOT HOUSE	$1,593,057	$1,545,906	$1,545,906	$1,545,906	$1,545,906
001	4330	GEB1	HSV	Hs Community Support Svc	CATHOLIC CHARITIES ACT TEAM	$29,982	$0	$0	$0	$0
001	4320	HLE1	HSV	Hs: Mental Health Pgms	CATHOLIC CHARITIES-BAY SHORE OUTREACH	$3,121	$3,121	$3,121	$3,121	$3,121
001	8750	HSG1	HSV	Cooperative Extension Assn	CCE- 4H YOUTH & DEVELOP & FARM ED PROG	$0	$82,000	$82,000	$0	$0
477	8751	HSJ1	HSV	Cornell Cooperative Extension	CCE- ALT MGT STRATEGIES FOR CONTROL OF INSECT PESTS	$145,417	$130,875	$130,875	$130,875	$130,875
477	8751	HSK1	HSV	Cornell Cooperative Extension	CCE- DEVELOP & IMPLEMENT AGRICULTURE STEWARDSHIP PRO	$276,582	$260,786	$260,786	$260,786	$260,786
001	8750	HSI1	HSV	Cooperative Extension Assn	CCE- FARM MEAT PRODUCTION PROGRAM	$917,857	$948,134	$948,134	$948,134	$948,134
477	8751	HSM1	HSV	Cornell Cooperative Extension	CCE- INTEGRATED PEST MANAGMENT PROGRAM (IPM)	$201,698	$187,272	$187,272	$187,272	$187,272
477	8751	HSN1	HSV	Cornell Cooperative Extension	CCE- RESTORATION OF PECONIC BAY SCALLOP POPULATIONS & FISHER	$329,920	$320,441	$320,441	$320,441	$320,441
001	8750	HSD1	HSV	Cooperative Extension Assn	CCE-ADMIN,FIN, & COMM	$678,873	$686,338	$675,568	$675,568	$675,568
001	8750	HSF1	HSV	Cooperative Extension Assn	CCE-AGRICULTURE & HORTICULTURE PROGRAMS	$489,338	$491,506	$496,936	$496,936	$496,936
001	4100	GGW1	HSV	Hs: Patient Care Svcs Adm	CCE-DIABETES PREVENTION PROGRAM	$361,383	$385,875	$385,875	$385,875	$385,875
001	8750	JHU1	HSV	Cooperative Extension Assn	CCE-FAMILY HEALTH & WELLNESS	$0	$188,500	$188,500	$0	$0

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	6015	GHE1	DSS	Dss: Public Assist Admin	CCE-FOOD STAMP PROGRAM	$150,703	$172,922	$161,000	$172,922	$172,922
001	8750	HSE1	HSV	Cooperative Extension Assn	CCE-MARINE PROGRAM	$477,819	$477,819	$483,159	$483,159	$483,159
477	8210	GZA1	EVE	Div Of Water Quality Improvmt	CCE-SC STORMWATER PHASE II PROGRAM IMPLEMENTATION	$367,332	$340,000	$340,000	$420,000	$420,000
001	6410	JES1	ECD	Economic Development Admin	CENTER MORICHES CHAMBER OF COMMERCE	$5,000	$0	$0	$0	$0
001	6410	GVY1	ECD	Economic Development Admin	CENTEREACH CIVIC ASSN	$4,920	$5,000	$5,000	$0	$0
001	7320	GZZ1	EXE	Youth Bureau/Office For Child	CENTRAL ISLIP CIVIC COUNCIL	$17,345	$10,000	$10,000	$0	$0
001	6410	HLJ1	ECD	Economic Development Admin	CENTRAL ISLIP HIS. PRES SOC.	$3,912	$0	$0	$0	$0
192	7512	HLJ1	PKS	Museums & Historic Associations	CENTRAL ISLIP HIS. PRES SOC.	$0	$4,000	$4,000	$0	$0
001	7320	HFD1	EXE	Youth Bureau/Office For Child	CENTRAL ISLIP PUBLIC LIBRARY	$8,000	$0	$0	$0	$0
001	4109	GVK1	HSV	Medical Program	CENTRAL SUFFOLK HOSPITAL	$290,424	$403,811	$403,811	$403,811	$403,811
001	6010	HIO1	DSS	Family, Children & Adult Services	CHILD ABUSE PREVENTION SERVICES	$5,000	$0	$0	$0	$1,500
001	6008	GKN1	DSS	Housing Employment & Childcare	CHILD CARE CNCL CDC SUFF LOAN	$0	$0	$0	$11,937	$0
001	6015	GKN1	DSS	Dss: Public Assist Admin	CHILD CARE CNCL CDC SUFF LOAN	$11,742	$11,937	$11,937	$0	$0
001	6008	ADB2	DSS	Housing Employment & Childcare	CHILD CARE COUNCIL OF SUFFOLK	$0	$0	$0	$133,618	$0
001	6008	GGN1	DSS	Housing Employment & Childcare	CHILD CARE COUNCIL OF SUFFOLK	$0	$0	$0	$986,153	$0
001	6015	ADB2	DSS	Dss: Public Assist Admin	CHILD CARE COUNCIL OF SUFFOLK	$127,686	$133,618	$133,618	$0	$133,618
001	6015	GGN1	DSS	Dss: Public Assist Admin	CHILD CARE COUNCIL OF SUFFOLK	$894,027	$939,193	$986,153	$0	$939,193
192	6414	HLT1	ECD	Cultural Affairs	CHILDREN¿S MUSEUM OF THE EAST END	$0	$5,000	$5,000	$0	$0
001	6004	HWC1	DSS	Soc Svc: Commodities Dist	CHRIST THE KING OUTREACH	$0	$5,000	$0	$0	$0
192	6414	JGU1	ECD	Cultural Affairs	CINEMA ARTS CENTRE	$0	$5,000	$5,000	$0	$0
001	4330	GNS1	HSV	Hs Community Support Svc	CLUBHOUSE OF SUFF SUPP CASE MG	$250,383	$331,264	$331,264	$331,264	$331,264
001	4320	JAJ1	HSV	Hs: Mental Health Pgms	CLUBHOUSE OF SUFFOLK	($5,000)	$0	$0	$0	$0
001	4330	JAP1	HSV	Hs Community Support Svc	CLUBHOUSE PROS RIVERHEAD	$81,368	$60,331	$85,668	$85,668	$85,668
001	4330	JAO1	HSV	Hs Community Support Svc	CLUBHOUSE PROS RONKONKOMA	$225,000	$139,225	$194,608	$194,608	$194,608
001	4330	ADK2	HSV	Hs Community Support Svc	CLUBHOUSE PSYCHOSOC/DROP IN CT	$20,719	$22,756	$22,756	$22,756	$22,756
001	4330	JDP1	HSV	Hs Community Support Svc	CLUBHOUSE SHELTER-CLINIC CASE MANAGEMENT	$57,784	$82,816	$82,816	$82,816	$82,816
001	4330	ADM1	HSV	Hs Community Support Svc	CLUBHOUSE:SPCL EMPLOYMENT	$5,247	$0	$0	$0	$0
001	4330	HEW1	HSV	Hs Community Support Svc	CLUBHSE OF SUFF-ADULT HOME SCM	$48,694	$78,624	$78,624	$78,624	$78,624
001	6013	DDL1	DSS	Youth Bureau	COLONIAL YOUTH & FAMILY SERVICE	$0	$0	$0	$260,494	$260,494
001	7325	DDL1	EXE	Spec DInqncy Prevention Pgm	COLONIAL YOUTH & FAMILY SERVICE	$241,493	$260,494	$260,494	$0	$0
001	6013	GAB1	DSS	Youth Bureau	COLONIAL YTH & FAMILY SVC	$0	$0	$0	$54,045	$54,045
001	7320	GAB1	EXE	Youth Bureau/Office For Child	COLONIAL YTH & FAMILY SVC	$91,290	$89,467	$89,467	$0	$0
001	6770	GDA1	EXE	Sr Ctzns Home Energy Pgm/Wrap	COMM DEVELOPMENT CORP OF LI	$67,234	$108,236	$365,079	$108,236	$108,236
001	3400	JFP1	FRE	Fire, Rescue & Emergency Svc	COMMACK AMBULANCE	$5,000	$5,000	$5,000	$0	$0
001	7320	JCN1	EXE	Youth Bureau/Office For Child	COMMACK EDUCATIONAL FOUNDATN	$0	$5,000	$0	$0	$0
001	3400	HDB1	FRE	Fire, Rescue & Emergency Svc	COMMACK FIRE DEPARTMENT	$11,990	$10,000	$10,000	$0	$0
001	7510	JCG1	PKS	Parks: Historic Services	COMMERDINGER PRESERVATION SOCIETY	$5,000	$0	$0	$0	$0
192	7512	JCG1	PKS	Museums & Historic Associations	COMMERDINGER PRESERVATION SOCIETY	$0	$5,000	$5,000	$0	$0
001	6004	HLL1	DSS	Soc Svc: Commodities Dist	COMMUNITY ACTION OF SOUTHOLD TOWN (CAST)	$0	$5,000	$5,000	$5,000	$5,000

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	3400	HMM1	FRE	Fire, Rescue & Emergency Svc	COMMUNITY AMBULANCE CO., INC.	$0	$20,000	$10,000	$0	$0
001	6008	GBG1	DSS	Housing Employment & Childcare	COMMUNITY DEVELOPE CORP OF LI	$9,447	$9,447	$9,447	$9,447	$9,447
001	6013	ADR1	DSS	Youth Bureau	COMMUNITY PROGRAM CENTER OF LI	$0	$0	$0	$32,425	$32,425
001	7320	ADR1	EXE	Youth Bureau/Office For Child	COMMUNITY PROGRAM CENTER OF LI	$29,182	$29,182	$29,182	$0	$0
477	6411	HGW1	ECD	Downtown Revitalization	COMP.SHELLFISH RESTORATION PRO	$297,940	$0	$0	$0	$0
001	6013	ADW1	DSS	Youth Bureau	COMSEWOGUE YOUTH CLUB INC	$0	$0	$0	$28,165	$29,165
001	7320	ADW1	EXE	Youth Bureau/Office For Child	COMSEWOGUE YOUTH CLUB INC	$35,348	$35,665	$35,665	$0	$0
001	4330	JDN1	HSV	Hs Community Support Svc	CONCERN	$478,783	$359,312	$538,963	$538,963	$538,963
001	6013	GSL1	DSS	Youth Bureau	CONNETQUOT YOUTH ATHLETIC LG	$0	$0	$0	$5,630	$5,630
001	7320	GSL1	EXE	Youth Bureau/Office For Child	CONNETQUOT YOUTH ATHLETIC LG	$5,000	$0	$0	$0	$0
001	1239	0000	PRO	PROBATION: DAY REPORTING	CONTRACTED AGENCY	$0	$5,000	$10,000	$0	$0
001	3137	0000	PRO	Ignition interlock Program	CONTRACTED AGENCY	$0	$0	$0	$0	$175,000
001	3145	0000	PRO	Pins Diversion Plan	CONTRACTED AGENCY	$300,465	$524,000	$459,579	$512,249	$217,000
001	3160	0000	SHF	Homeland Security - Operation Shield	CONTRACTED AGENCY	$28,771	$0	$0	$0	$0
001	3169	0000	PRO	Sexual Offender Program	CONTRACTED AGENCY	$0	$0	$19,200	$0	$0
001	3172	0000	PRO	PAROLE REENTRY TASK FORCE	CONTRACTED AGENCY	$339,235	$0	$364,832	$0	$0
001	3173	0000	PRO	Juvenile Supervision and Treatment Services	CONTRACTED AGENCY	$8,775	$0	$0	$0	$0
001	3184	0000	PRO	Com Svc Alternative Sentencing	CONTRACTED AGENCY	$610,126	$674,477	$674,477	$674,477	$0
001	3190	0000	PRO	Juvenile Day Reporting Center	CONTRACTED AGENCY	$515,430	$574,588	$574,588	$574,588	$0
001	3198	0000	PRO	STOP-DWI	CONTRACTED AGENCY	$0	$0	$0	$5,000	$5,000
001	3199	0000	PRO	JUSTICE ASSISTANCE GRANT	CONTRACTED AGENCY	$16,800	$0	$97,200	$0	$0
001	3296	0000	POL	Human Trafficking Task Force Supplemental	CONTRACTED AGENCY	$0	$0	$6,242	$0	$0
001	3400	0000	FRE	Fire, Rescue & Emergency Svc	CONTRACTED AGENCY	$0	$0	$0		$1,000
001	3414	0000	FRE	SAFER	CONTRACTED AGENCY	$191,904	$0	$0	$0	$0
001	3542	0000	POL	School Anti-Gang Initiatives	CONTRACTED AGENCY	$0	$0	$0	$0	$1,000
001	4130	0000	HSV	Wic Grant	CONTRACTED AGENCY	$0	$0	$99,605	$168,480	$168,480
001	4320	0000	HSV	Hs: Mental Health Pgms	CONTRACTED AGENCY	$0	$150,000	$150,000	$0	$2,500
001	5631	0000	DPW	Planning: Omnibus	CONTRACTED AGENCY	$33,894,408	$36,472,000	$36,308,352	$37,892,000	$36,957,486
001	5643	0000	DPW	Trans: Mass Tran Oper Assist	CONTRACTED AGENCY	$904,416	$910,000	$830,500	$830,500	$830,500
001	6004	0000	DSS	Soc Svc: Commodities Dist	CONTRACTED AGENCY	$0	$0	$0	$0	$11,500
001	6013	0000	DSS	Youth Bureau	CONTRACTED AGENCY	$0	$0	$0	$156,060	$185,060
001	6018	0000	DSS	Homeless Intervention Program	CONTRACTED AGENCY	$288,760	$0	$2,331,258	$1,041,258	$0
001	6115	0000	DSS	Dss: Alternatives For Youth	CONTRACTED AGENCY	$318,162	$324,299	$324,299	$324,299	$0
001	6410	0000	ECD	Economic Development Admin	CONTRACTED AGENCY	($354)	$0	$0	$0	$6,000
001	6510	0000	EXE	Veterans Service	CONTRACTED AGENCY	$0	$0	$0	$0	$4,000
001	6511	0000	EXE	Minority Affairs	CONTRACTED AGENCY	$36,865	$0	$0	$0	$0
001	6772	0000	EXE	Older Americans Act Programs	CONTRACTED AGENCY	$0	$50,000	$50,000	$50,000	$52,000
001	6774	0000	EXE	Sup Nut Program	CONTRACTED AGENCY	$930,554	$1,013,324	$1,013,324	$0	$1,013,324
001	6777	0000	EXE	Comm Svcs For The Elderly	CONTRACTED AGENCY	$559,639	$535,015	$544,965	$535,015	$453,415

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001	6778	0000	EXE	Expanded In Home Services	CONTRACTED AGENCY	$2,589,980	$2,567,080	$2,662,489	$2,567,080	$2,567,080
001	6790	0000	EXE	Title Iii C-1	CONTRACTED AGENCY	$1,390,976	$1,651,020	$1,651,020	$0	$1,651,020
001	6791	0000	EXE	CONGREGATE MEAL PRGM - ARRA	CONTRACTED AGENCY	$241,437	$0	$0	$0	$0
001	6797	0000	EXE	Title Iii C-2	CONTRACTED AGENCY	$1,626,691	$1,843,335	$1,843,335	$0	$1,845,095
001	6798	0000	EXE	HOME DELIVERED MEAL PRGM - ARRA	CONTRACTED AGENCY	$118,813	$0	$0	$0	$0
001	6800	0000	EXE	State Ltcop	CONTRACTED AGENCY	$36,598	$72,920	$114,447	$48,906	$0
001	6801	0000	EXE	Title Iii E	CONTRACTED AGENCY	$398,925	$403,260	$403,260	$403,260	$403,260
001	6805	0000	EXE	Long Term Care Ed & Outreach	CONTRACTED AGENCY	$42,211	$0	$0	$0	$0
001	6806	0000	EXE	AAA TRANSPORTATION PROGRAM	CONTRACTED AGENCY	$57,865	$129,048	$129,048	$129,048	$129,048
001	6807	0000	EXE	POINT OF ENTRY	CONTRACTED AGENCY	$0	$0	$100	$0	$0
001	7323	0000	EXE	Comprehensive Plning-Runaway	CONTRACTED AGENCY	$0	$193,707	$0	$0	$0
001	7329	0000	EXE	Pins - Adj Service Plan	CONTRACTED AGENCY	$155,338	$156,060	$156,060	$0	$0
001	8050	0000	EXE	Handicapped Services	CONTRACTED AGENCY	$0	$15,000	$15,000	$15,000	$0
001	8051	0000	EXE	Sc Office For Women	CONTRACTED AGENCY	$36,125	$162,225	$162,225	$162,225	$162,225
001	8200	0000	EVE	General Admn: Environ & Energy	CONTRACTED AGENCY	$0	$0	$0	$0	$1,000
192	6410	0000	ECD	Economic Development Admin	CONTRACTED AGENCY	$1,235,219	$0	$0	$0	$0
192	6413	0000	ECD	Tourism Promotion	CONTRACTED AGENCY	$0	$1,945,528	$1,629,214	$1,535,346	$1,730,153
192	7512	0000	PKS	Museums & Historic Associations	CONTRACTED AGENCY	$0	$0	$0	$0	$1,000
320	6300	0000	LAB	Workforce Investment Act	CONTRACTED AGENCY	$4,485,859	$2,500,000	$2,500,000	$0	$0
320	6377	0000	LAB	Labor: Displaced Homemakers	CONTRACTED AGENCY	$58,531	$76,700	$76,700	$0	$0
320	6565	0000	LAB	Disability Program Navigator	CONTRACTED AGENCY	$58,672	$64,526	$64,526	$0	$0
360	6204	0000	DSS	MEDICAID COMPLIANCE	CONTRACTED AGENCY	$0	$46,974	$31,974	$47,573	$47,573
192	6414	JGY1	ECD	Cultural Affairs	COPIAGUE CHAMBER OF COMMERCE	$0	$5,000	$5,000	$0	$0
001	6013	AEL1	DSS	Youth Bureau	COPIAGUE YOUTH COUNCIL	$0	$0	$0	$55,234	$55,234
001	7320	AEL1	EXE	Youth Bureau/Office For Child	COPIAGUE YOUTH COUNCIL	$49,711	$49,711	$49,711	$0	$0
001	6013	AEM1	DSS	Youth Bureau	COPIAGUE YOUTH LEAGUE	$0	$0	$0	$5,630	$5,630
001	7320	AEM1	EXE	Youth Bureau/Office For Child	COPIAGUE YOUTH LEAGUE	$10,000	$5,000	$5,000	$0	$0
001	3190	JJT1	PRO	Juvenile Day Reporting Center	CORNELL COOPERATIVE EXTENSION ASSOCIATION OF SUFFOLK COUNTY	$0	$0	$0	$0	$574,588
001	1167	HSR1	DIS	Enhance Narcotic Prosecution	COUNCIL FOR UNITY	$4,500	$4,500	$19,500	$0	$0
001	6013	GHA1	DSS	Youth Bureau	COUNTYWIDE COUNSEL PGM HUNTGTN	$0	$0	$0	$35,475	$35,475
001	7320	GHA1	EXE	Youth Bureau/Office For Child	COUNTYWIDE COUNSEL PGM HUNTGTN	$37,276	$35,475	$35,475	$0	$0
001	7320	JIN1	EXE	Youth Bureau/Office For Child	CROSSROADS COUNSELING CENTER INC.	$0	$5,000	$0	$0	$0
001	4310	AET2	HSV	Div Of Comm Mental Hygiene	CTH CHARITY CHEM DEPEND CLINIC	$481,632	$502,600	$502,600	$502,600	$502,600
001	4320	AET3	HSV	Hs: Mental Health Pgms	CTH CHARITY MEN HLTH CTR (	$856,282	$856,282	$856,282	$856,282	$856,282
192	7512	JHM1	PKS	Museums & Historic Associations	DEEPWELLS FARM HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
001	6013	AEX1	DSS	Youth Bureau	DEER PARK COMMUNITY ORG INC	$0	$0	$0	$64,874	$64,874
001	7320	AEX1	EXE	Youth Bureau/Office For Child	DEER PARK COMMUNITY ORG INC	$58,387	$58,387	$58,387	$0	$0
001	6013	HTP1	DSS	Youth Bureau	DEER PARK LITTLE LEAGUE	$0	$0	$0	$0	$1,000
001	7320	HTP1	EXE	Youth Bureau/Office For Child	DEER PARK LITTLE LEAGUE	$5,000	$5,000	$5,000	$0	$0

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Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	8050	HTM1	EXE	Handicapped Services	DEVELOPMENTAL DISABILITIES INSTITUTE	$5,000	$5,000	$5,000	$0	$0
001	6773	HZU1	EXE	Senior Support Programs	DOMINICAN SISTERS FAMILY HEALTH SERVICE, INC.	$5,000	$5,000	$5,000	$0	$0
001	6410	JIA1	ECD	Economic Development Admin	DOWNTOWN BEAUTIFICATION ORGANIZATION OF CENTER MORICHES, INC	$0	$5,000	$5,000	$0	$0
001	4310	AFM2	HSV	Div Of Comm Mental Hygiene	DRUG ABUSE PREVENTION COUNCIL	$7,574	$5,211	$5,211	$5,211	$5,211
001	6008	GVO1	DSS	Housing Employment & Childcare	DSS:PUBLIC ASSIST ADMIN	$49,880	$0	$108,244	$0	$0
001	6410	HAH1	ECD	Economic Development Admin	E.NORTHPORT CHAMBEROF COMMERCE	$5,000	$4,000	$4,000	$0	$0
001	6008	GYD1	DSS	Housing Employment & Childcare	EAC - SANCTIONED CLIENT OUT	$376,078	$187,525	$262,484	$187,525	$187,525
001	6010	GDM1	DSS	Family, Children & Adult Services	EAC CHILD ADVOCACY	$168,819	$172,156	$172,156	$172,156	$172,156
001	6010	GVL1	DSS	Family, Children & Adult Services	EAC ENHANCED SUPERVISED VISIT	$369,862	$418,831	$418,831	$418,831	$418,831
001	6010	GDQ1	DSS	Family, Children & Adult Services	EAC INC FAMILY DRUG COURT	$206,813	$217,922	$217,922	$217,922	$217,922
001	6073	AFN1	DSS	Dss: Child Support Enforcement	EAC,INC.	$191,331	$193,047	$193,047	$193,047	$193,047
001	6115	HKB1	DSS	Dss: Alternatives For Youth	EAC-AFI	$842,688	$889,269	$889,269	$889,269	$889,269
001	6410	JEU1	ECD	Economic Development Admin	EAST END ARTS COUNCIL	$5,000	$5,000	$5,000	$0	$0
001	6410	HWH1	ECD	Economic Development Admin	EAST END ARTS COUNCIL - WINTERFEST	$10,000	$0	$0	$0	$0
192	6414	HWH1	ECD	Cultural Affairs	EAST END ARTS COUNCIL - WINTERFEST	$0	$10,000	$10,000	$0	$0
001	7320	HLT1	EXE	Youth Bureau/Office For Child	EAST END CHILDREN'S MUSEUM	$5,000	$0	$0	$0	$0
001	4010	HEB1	HSV	Hs: Public Health	EAST END HOSPICE	$5,000	$5,000	$5,000	$0	$0
001	6410	JIC1	ECD	Economic Development Admin	EAST END LIGHTHOUSES	$0	$5,000	$5,000	$0	$0
192	7512	JHP1	PKS	Museums & Historic Associations	EAST HAMPTON HISTORICAL SOCIETY & MUSEUMS	$0	$5,000	$5,000	$0	$0
001	6013	AFS1	DSS	Youth Bureau	EAST HAMPTON JUVENILE AID	$0	$0	$0	$18,603	$18,603
001	7320	AFS1	EXE	Youth Bureau/Office For Child	EAST HAMPTON JUVENILE AID	$16,743	$16,743	$16,743	$0	$0
001	6773	HLU1	EXE	Senior Support Programs	EAST HAMPTON MEALS ON WHEELS	$5,000	$5,000	$5,000	$0	$0
001	7320	HLV1	EXE	Youth Bureau/Office For Child	EAST ISLIP SOCCER CLUB	$5,000	$5,000	$5,000	$0	$0
001	7320	HYZ1	EXE	Youth Bureau/Office For Child	EASTPORT SOUTH MANOR SPORTS ASSOCIATION(ESMSA)	$5,000	$0	$0	$0	$0
001	6022	JIR1	DSS	GREEN JOBS CORPS PROGRAM	EDUCATION & ASSISTANCE CORPORATION, INC.	$0	$0	$600,000	$0	$0
001	6008	JDQ1	DSS	Housing Employment & Childcare	EDUCATION AND ASSISTANCE CORPORATION (EAC), SNAP PROJECT	$86,279	$0	$89,394	$0	$0
001	6141	AGF1	DSS	Dss: Heap	EMPIRE TRAINING ASSOCIATES	$17,658	$20,394	$20,394	$20,394	$20,394
001	4330	GKQ1	HSV	Hs Community Support Svc	F.E.G.S. LI TRANS/MED MGT	$485,293	$485,293	$485,293	$485,293	$485,293
001	4330	GKX1	HSV	Hs Community Support Svc	F.E.G.S. OF LI DSS PROJECT	$43,519	$43,519	$43,519	$43,519	$43,519
001	4330	GGR1	HSV	Hs Community Support Svc	F.R.E.E.	$162,832	$162,830	$162,830	$162,828	$162,828
001	4330	GTJ1	HSV	Hs Community Support Svc	F.R.E.E. INTEGRATED EMPLOYMENT	$34,972	$27,477	$0	$0	$0
001	4330	GYZ1	HSV	Hs Community Support Svc	F.R.E.E. SINGLE POINT ACCESS	$115,167	$115,167	$115,167	$115,167	$115,167
001	4330	CAD1	HSV	Hs Community Support Svc	FAM SV LG THER. REC.	$74,953	$78,679	$78,679	$78,679	$78,679
001	4330	HEV1	HSV	Hs Community Support Svc	FAM.SERV.LEAGUE-ADULT HOME SCM	$72,672	$78,624	$78,624	$78,624	$78,624
001	6010	GNJ1	DSS	Family, Children & Adult Services	FAMILY & CHILDRENS ASSOC	$344,152	$350,511	$350,511	$350,511	$350,511
001	4310	HZZ1	HSV	Div Of Comm Mental Hygiene	FAMILY COUNSELING SERVICES	$5,000	$5,000	$5,000	$0	$0
001	4330	JGM1	HSV	Hs Community Support Svc	FAMILY COUNSELING SERVICES-CLINIC PLUS	$0	$289,512	$289,512	$289,512	$289,512
001	6013	AGN1	DSS	Youth Bureau	FAMILY COURT WAITING ROOM	$0	$0	$0	$136,853	$136,853

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	7320	AGN1	EXE	Youth Bureau/Office For Child	FAMILY COURT WAITING ROOM	$134,766	$136,853	$136,853	$0	$0
001	6794	GEY1	EXE	Title Vii / Ombudsman	FAMILY LEAGUE SERVICE	$100,519	$105,413	$105,413	$105,413	$105,413
001	4310	AGW1	HSV	Div Of Comm Mental Hygiene	FAMILY SERVICE LEAGUE	$383,105	$481,113	$481,113	$481,113	$481,113
001	6013	AGS1	DSS	Youth Bureau	FAMILY SERVICE LEAGUE	$0	$0	$0	$182,249	$182,249
001	6772	GET1	EXE	Older Americans Act Programs	FAMILY SERVICE LEAGUE	$19,913	$20,795	$20,795	$20,795	$20,795
001	6800	JJY1	EXE	State Ltcop	FAMILY SERVICE LEAGUE	$0	$0	$0	$0	$48,906
001	7325	AGS1	EXE	Spec Dlnqncy Prevention Pgm	FAMILY SERVICE LEAGUE	$169,005	$182,249	$182,249	$0	$0
001	6008	HMA1	DSS	Housing Employment & Childcare	FAMILY SERVICE LEAGUE - HUNTINGTON INTERFAITH HOMELESS INITI	$5,000	$5,000	$5,000	$0	$0
001	4330	JGG1	HSV	Hs Community Support Svc	FAMILY SERVICE LEAGUE ACT TEAM WEST	$335,907	$121,896	$121,896	$121,896	$121,896
001	6115	JKE1	DSS	Dss: Alternatives For Youth	FAMILY SERVICE LEAGUE- AFY AFTERCARE	$0	$0	$0	$0	$324,299
001	3142	HTU1	PRO	Placement Reduction Program	FAMILY SERVICE LEAGUE HOME BASE II	$219,632	$544,140	$544,140	$544,140	$544,140
001	3175	HTV1	PRO	Mental Health Juv Del Project	FAMILY SERVICE LEAGUE HOME BASE III	$232,783	$0	$0	$0	$0
001	6410	JBU1	ECD	Economic Development Admin	FAMILY SERVICE LEAGUE HOMESHARE OF LONG ISLAND	$15,000	$20,000	$20,000	$0	$0
001	3180	HZY1	PRO	Sheriff: Aviation Division	FAMILY SERVICE LEAGUE OF SUFFOLK COUNTY, INC.	$126,383	$152,207	$152,207	$152,207	$152,207
001	4330	JAS1	HSV	Hs Community Support Svc	FAMILY SERVICE LEAGUE PROS HAUPPAUGE	$81,368	$42,696	$71,424	$71,424	$71,424
001	4330	JAR1	HSV	Hs Community Support Svc	FAMILY SERVICE LEAGUE PROS HUNTINGTON	$75,000	$55,690	$72,328	$72,328	$72,328
001	6010	HVU1	DSS	Family, Children & Adult Services	FAMILY SERVICE LEAGUE-MIDDLE COUNTRY LIBRARY SOCIAL WORKER	$0	$5,000	$5,000	$0	$0
001	6013	JFE1	DSS	Youth Bureau	FAMILY SERVICE LEAGUE-OPERATION SUCCESS	$0	$0	$0	$0	$5,000
001	7320	JFE1	EXE	Youth Bureau/Office For Child	FAMILY SERVICE LEAGUE-OPERATION SUCCESS	$4,944	$5,000	$5,000	$0	$0
001	6013	GLF1	DSS	Youth Bureau	FAMILY SV LEAGUE BAY SHORE CTR	$0	$0	$0	$42,993	$42,993
001	7320	GLF1	EXE	Youth Bureau/Office For Child	FAMILY SV LEAGUE BAY SHORE CTR	$37,704	$43,694	$43,694	$0	$0
001	6010	GEF1	DSS	Family, Children & Adult Services	FAMILY SV LEAGUE CCSI CONTRACT	$149,146	$160,838	$160,838	$160,838	$160,838
001	6013	GJK1	DSS	Youth Bureau	FAMILY SVC HUNTGN STA FAM CTR	$0	$0	$0	$178,888	$178,888
001	7320	GJK1	EXE	Youth Bureau/Office For Child	FAMILY SVC HUNTGN STA FAM CTR	$325,856	$236,728	$271,728	$0	$0
001	4330	AGZ1	HSV	Hs Community Support Svc	FAMILY SVC LEAGUE - C.A.P.	$33,520	$33,520	$33,929	$33,929	$33,929
001	4330	GPK1	HSV	Hs Community Support Svc	FAMILY SVC LEAGUE ACT TEAM	$66,008	$85,604	$85,604	$85,604	$85,604
001	4330	JGJ1	HSV	Hs Community Support Svc	FAMILY SVC LEAGUE- CLINIC PLUS	$0	$218,380	$44,313	$44,313	$44,313
001	6010	AHE1	DSS	Family, Children & Adult Services	FAMILY SVC LEAGUE OF SUFF CTY	$499,454	$529,991	$529,991	$529,991	$529,991
001	6008	GUX1	DSS	Housing Employment & Childcare	FAMILY SVC LEAGUE PROGRAM HOME	$135,664	$143,380	$143,380	$143,380	$143,380
001	4330	GUT1	HSV	Hs Community Support Svc	FAMILY SVC LEAGUE SUPP CASE MG	$469,624	$579,662	$579,712	$579,712	$579,712
001	6013	GHM1	DSS	Youth Bureau	FAMILY SVC LEAGUE/FAST PROGRAM	$0	$0	$0	$39,255	$39,255
001	7320	GHM1	EXE	Youth Bureau/Office For Child	FAMILY SVC LEAGUE/FAST PROGRAM	$97,412	$117,543	$117,543	$0	$0
001	4320	AHG1	HSV	Hs: Mental Health Pgms	FAMILY SVC LEAGUE-EAST END PRO	$444,741	$449,741	$623,808	$608,808	$608,808
001	4330	AHH1	HSV	Hs Community Support Svc	FAMILY SVC LG PARENT TO PARENT	$90,296	$91,162	$91,162	$91,162	$91,162
192	7512	JHG1	PKS	Museums & Historic Associations	FARMINGVILLE HISTORICAL SOCIETY	$0	$10,000	$10,000	$0	$0
001	4330	GZI1	HSV	Hs Community Support Svc	FED OF ORG ADULT HOME PEER SRV	$193,095	$209,664	$209,664	$209,664	$209,664
001	4330	GNR1	HSV	Hs Community Support Svc	FED OF ORG SUPPORTED CASE MGMT	$684,978	$745,344	$745,344	$745,344	$745,344
001	6780	GFC2	EXE	Respite Care Demonstratn Pgm	FED OF ORGANIZATIONS RESPITE	$61,770	$31,311	$62,162	$31,311	$31,311

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	4330	GTL1	HSV	Hs Community Support Svc	FED OF ORG-CLIENT SVC DOLLAR P	$48,364	$58,786	$58,786	$58,786	$58,786
001	4330	AHM1	HSV	Hs Community Support Svc	FED OF ORGNIZATNS NYS MNT DISA	$410,728	$478,182	$478,182	$546,143	$546,143
001	4330	GSV1	HSV	Hs Community Support Svc	FED OF ORG-SINGLE POINT ENTRY	$354,570	$422,546	$422,546	$422,546	$422,546
001	4330	GUR1	HSV	Hs Community Support Svc	FED ORG TRANSPORTATION CSS	$1,230,156	$1,155,156	$1,382,454	$1,155,156	$1,155,156
001	4330	JGB1	HSV	Hs Community Support Svc	FEDERATION ADVOCACY	$177,540	$177,540	$182,023	$182,023	$182,023
001	6808	JED1	EXE	End of Life Care program	FEDERATION EMPLOYMENT AND GUIDANCE SERVICE, INC. (D/B/A FEGS	$43,556	$37,500	$37,500	$37,500	$0
001	4330	AHN1	HSV	Hs Community Support Svc	FEDERATION MULTI-CULTURAL CONF	$8,683	$8,683	$8,884	$8,884	$8,884
001	4330	GZH1	HSV	Hs Community Support Svc	FEDERATION OF ORG ACT TEAM	$97,787	$121,896	$121,896	$121,896	$121,896
001	4330	JAT1	HSV	Hs Community Support Svc	FEDERATION OF ORG PROS BABYLON	$64,190	$46,408	$66,000	$66,000	$66,000
001	4330	JAU1	HSV	Hs Community Support Svc	FEDERATION OF ORG PROS PATCHOGUE	$78,656	$51,049	$78,204	$78,204	$78,204
001	6772	GES1	EXE	Older Americans Act Programs	FEDERATION OF ORGANIZATIONS	$9,977	$9,977	$9,977	$9,977	$9,977
001	6780	GFC1	EXE	Respite Care Demonstratn Pgm	FEDERATION OF ORGANIZATIONS	$88,051	$95,550	$143,166	$95,550	$95,550
001	4330	GJP1	HSV	Hs Community Support Svc	FEDERATION OF ORGANZATN SESRO	$728,975	$733,868	$733,868	$733,868	$733,868
001	4330	GPA1	HSV	Hs Community Support Svc	FEDERATION PEER BRIDGER PGM	$173,089	$173,089	$173,089	$173,089	$173,089
001	4330	GPE1	HSV	Hs Community Support Svc	FEDERATION PRE-ARREST FRNSC PR	$57,632	$96,007	$99,636	$99,636	$99,636
001	4330	GBG3	HSV	Hs Community Support Svc	FEDERATION PSYCHOSOC/DROP IN	$113,766	$113,766	$115,677	$115,677	$115,677
001	4330	GBD1	HSV	Hs Community Support Svc	FEDERATION REPRESENT PAYEE	$124,990	$124,990	$124,990	$124,990	$124,990
001	4330	GBG2	HSV	Hs Community Support Svc	FEDERATION RESPITE CARE	$33,307	$33,307	$33,307	$33,307	$33,307
001	4330	GCY1	HSV	Hs Community Support Svc	FEDERATION RESPITE HOUSING	$39,339	$39,339	$39,339	$39,339	$39,339
001	4330	AHO1	HSV	Hs Community Support Svc	FEDERATN HOMELESS MENTALLY ILL	$367,132	$367,132	$367,185	$367,185	$367,185
001	4330	AHP2	HSV	Hs Community Support Svc	FEDERATN ORGS NYS MENT DISABLD	$1,087,952	$1,118,843	$1,147,959	$1,147,959	$1,147,959
001	4330	GZB1	HSV	Hs Community Support Svc	FEGS FAMILY SUPPORT	$114,960	$117,821	$117,821	$117,821	$117,821
001	4330	GPL1	HSV	Hs Community Support Svc	FEGS OF LI ACT TEAM	$114,431	$121,896	$121,896	$121,896	$121,896
001	4330	GPD1	HSV	Hs Community Support Svc	FEGS OF LI PRE-ARREST FORENSIC	$27,257	$27,257	$27,257	$41,604	$41,604
001	4330	JAQ1	HSV	Hs Community Support Svc	FEGS PROS COPAIGUE	$197,092	$127,623	$190,764	$190,764	$190,764
001	4330	GZC1	HSV	Hs Community Support Svc	FEGS SUPPORT CASE MANAGEMENT	$414,080	$414,080	$414,080	$414,080	$414,080
001	4330	JGL1	HSV	Hs Community Support Svc	FEGS-CLINIC PLUS	$0	$187,489	$44,313	$44,313	$44,313
001	6004	HVY1	DSS	Soc Svc: Commodities Dist	FIRST BAPTIST CHURCH OUTREACH FOOD PANTRY	$4,442	$5,000	$5,000	$5,000	$5,000
001	6004	JKN1	DSS	Soc Svc: Commodities Dist	FIRST CONGREGATIONAL CHURCH	$0	$0	$0	$0	$5,000
001	6410	JEA1	ECD	Economic Development Admin	FISCHER-HEWINS VFW POST 6249	$39,900	$7,500	$7,500	$0	$9,500
192	6414	JEA1	ECD	Cultural Affairs	FISCHER-HEWINS VFW POST 6249	$0	$35,000	$35,000	$0	$0
001	6773	AHT1	EXE	Senior Support Programs	FISHER ISLAND SENIOR HOTLINE	$2,027	$6,494	$6,494	$6,494	$6,494
001	4330	GPJ1	HSV	Hs Community Support Svc	FLS SUPPORTIVE CASE MGMT	$265,476	$278,784	$278,784	$278,784	$278,784
001	6073	GDP1	DSS	Dss: Child Support Enforcement	FOCUS	$45,523	$45,534	$45,534	$45,534	$45,534
001	6773	AHV1	EXE	Senior Support Programs	FOSTER GRANDPARENT PROGRAM	$178,733	$178,733	$178,733	$178,733	$178,733
001	6410	JKP1	ECD	Economic Development Admin	FRIENDS OF BAYSHORE-BRIGHTWATERS LIBRARY, INC.	$0	$0	$0	$0	$5,000
001	6010	GZP1	DSS	Family, Children & Adult Services	FRIENDS OF KAREN	$89,778	$100,000	$100,000	$0	$0
001	6410	HHF1	ECD	Economic Development Admin	FRIENDS OF SMITHTOWN LIBRARY	$30,000	$10,000	$10,000	$0	$0
192	6414	HHF1	ECD	Cultural Affairs	FRIENDS OF SMITHTOWN LIBRARY	$0	$30,000	$30,000	$0	$0

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	7110	HXB1	PKS	Parks, Rec & Conservation	FRIENDS OF ST. PATRICK	$0	$0	$0	$0	$2,000
001	6410	JET1	ECD	Economic Development Admin	FRIENDS OF THE BIG DUCK	$5,000	$0	$0	$0	$0
192	6414	JET1	ECD	Cultural Affairs	FRIENDS OF THE BIG DUCK	$0	$5,000	$0	$0	$0
192	7512	JET1	PKS	Museums & Historic Associations	FRIENDS OF THE BIG DUCK	$0	$0	$5,000	$0	$0
001	6773	GVE1	EXE	Senior Support Programs	FRIENDS RET & SR VOL ADM RSV	$33,113	$33,113	$33,113	$33,113	$33,113
001	6772	GVB1	EXE	Older Americans Act Programs	FRIENDS RET & SR VOL IIIB TELE	$64,420	$64,420	$64,420	$64,420	$64,420
001	6792	GVD1	EXE	Title Iii-F	FRIENDS RET & SR VOL IIID DISE	$22,390	$22,390	$22,390	$29,014	$29,014
001	4330	AHH2	HSV	Hs Community Support Svc	FSL COORD CHILD SERV INIT	$36,356	$36,356	$36,356	$36,356	$36,356
001	4330	JDO1	HSV	Hs Community Support Svc	FSL SHELTER-CLINIC CASE MANAGEMENT	$80,037	$82,816	$82,816	$82,816	$82,816
001	4330	JDM1	HSV	Hs Community Support Svc	FSL SUICIDE PREVENTION PROGRAM	$12,796	$0	$23,240	$0	$0
001	4320	HVQ1	HSV	Hs: Mental Health Pgms	FSL-SUICIDE PREVENTION & RESPONSE PROGRAM	$46,000	$46,000	$46,000	$0	$0
192	6414	JHC1	ECD	Cultural Affairs	GALLERY NORTH ARTS FESTIVAL	$0	$5,000	$5,000	$0	$0
001	7320	HFJ1	EXE	Youth Bureau/Office For Child	GERALD RYAN OUTREACH	$60,000	$55,000	$55,000	$0	$0
001	4100	JDX1	HSV	Hs: Patient Care Svcs Adm	GOOD SAMARITAN HOSPITAL	$56,604	$56,605	$56,605	$56,605	$56,605
001	4010	HJY1	HSV	Hs: Public Health	GOOD SHEPARD HOSPICE	$10,000	$5,000	$5,000	$0	$0
001	6013	AIF1	DSS	Youth Bureau	GORDON HEIGHTS YOUTH PROGRAM	$0	$0	$0	$38,247	$38,247
001	7320	AIF1	EXE	Youth Bureau/Office For Child	GORDON HEIGHTS YOUTH PROGRAM	$41,942	$38,247	$38,247	$0	$0
001	6013	AIG1	DSS	Youth Bureau	GREAT SOUTH BAY YMCA,BAY SHORE	$0	$0	$0	$22,523	$22,523
001	7320	AIG1	EXE	Youth Bureau/Office For Child	GREAT SOUTH BAY YMCA,BAY SHORE	$20,196	$20,271	$20,271	$0	$0
001	6410	GSZ1	ECD	Economic Development Admin	GREATER PORT JEFF ART COUNCIL	$10,000	$0	$0	$0	$0
192	6414	GSZ1	ECD	Cultural Affairs	GREATER PORT JEFF ART COUNCIL	$0	$13,000	$13,000	$0	$0
192	6414	JHD1	ECD	Cultural Affairs	GREATER PORT JEFFERSON NORTHERN BROOKHAVEN ARTS COUNCIL	$0	$5,000	$5,000	$0	$0
001	6410	HAN1	ECD	Economic Development Admin	GUILD HALL OF EAST HAMPTON	$12,500	$0	$0	$0	$0
192	6414	HAN1	ECD	Cultural Affairs	GUILD HALL OF EAST HAMPTON	$0	$12,500	$12,500	$0	$0
001	6013	AII1	DSS	Youth Bureau	HALF HOLLOW HILL YOUTH DEV CTR	$0	$0	$0	$9,388	$9,388
001	7320	AII1	EXE	Youth Bureau/Office For Child	HALF HOLLOW HILL YOUTH DEV CTR	$8,449	$8,449	$8,449	$0	$0
001	7320	HTQ1	EXE	Youth Bureau/Office For Child	HALF HOLLOWS HILLS LITTLE LEAGUE	$10,000	$10,000	$10,000	$0	$0
001	4330	GZG1	HSV	Hs Community Support Svc	HALI CSS	$7,511	$7,511	$7,511	$0	$0
001	4330	GPC1	HSV	Hs Community Support Svc	HALI PEER ADVOCACY	$182,663	$182,663	$182,713	$183,293	$183,293
001	4330	GPF1	HSV	Hs Community Support Svc	HALI PRE-ARREST FORENSIC PGM	$116,743	$116,743	$116,743	$120,432	$120,432
001	4330	JAV1	HSV	Hs Community Support Svc	HALI PROS CENTRAL ISLIP	$108,491	$102,098	$84,312	$84,312	$84,312
001	4330	HAL2	HSV	Hs Community Support Svc	HALI PSYCHOSOC/DROP IN CTR	$69,972	$69,972	$69,972	$69,972	$69,972
001	4330	HAL1	HSV	Hs Community Support Svc	HALI TRNG/CONF/RESOURCE CTR	$27,767	$27,767	$27,767	$27,767	$27,767
001	7510	JFY1	PKS	Parks: Historic Services	HALLOCKVILLE MUSEUM FARM	$5,000	$0	$0	$0	$0
192	7512	JFY1	PKS	Museums & Historic Associations	HALLOCKVILLE MUSEUM FARM	$0	$5,000	$5,000	$0	$0
001	6410	HAO1	ECD	Economic Development Admin	HAMPTON BAYS BEAUTIFICATION AS	$5,000	$5,000	$5,000	$0	$0
001	4310	AIJ1	HSV	Div Of Comm Mental Hygiene	HAMPTON COUNCIL OF CHURCHES IN	$437,089	$468,705	$468,705	$468,705	$468,705
001	6013	AIJ3	DSS	Youth Bureau	HAMPTON COUNCIL OF CHURCHES IN	$0	$0	$0	$72,891	$72,891
001	7320	AIJ3	EXE	Youth Bureau/Office For Child	HAMPTON COUNCIL OF CHURCHES IN	$70,770	$72,891	$72,891	$0	$0

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Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	6410	HIP1	ECD	Economic Development Admin	HAMPTON FILM FESTIVAL	$12,500	$0	$0	$0	$0
192	6414	HIP1	ECD	Cultural Affairs	HAMPTON FILM FESTIVAL	$0	$12,500	$12,500	$0	$0
001	4330	AIN1	HSV	Hs Community Support Svc	HANDS ACROSS LI ADVOCACY PGRM	$200,920	$200,920	$200,920	$204,162	$204,162
001	4330	AIM1	HSV	Hs Community Support Svc	HANDS ACROSS LI PSYCHOSOCIAL	$105,286	$105,286	$105,286	$105,286	$105,286
001	6004	JEI1	DSS	Soc Svc: Commodities Dist	HARRISON HALE COMMUNITY ACTION CENTER	$0	$5,000	$5,000	$5,000	$5,000
001	6410	JEV1	ECD	Economic Development Admin	HARRISON HALE GORDON HEIGHTS COMMUNITY ACTION CENTER	$5,000	$7,000	$7,000	$0	$0
001	7320	GQB1	EXE	Youth Bureau/Office For Child	HAUPPAUGE EDUCATIONAL FOUNDATN	$3,575	$5,000	$5,000	$0	$0
001	3400	HMU1	FRE	Fire, Rescue & Emergency Svc	HAUPPAUGE FIRE DEPARTMENT	$0	$5,000	$5,000	$0	$0
001	6410	GWH1	ECD	Economic Development Admin	HAUPPAUGE INDUSTRIAL ASSN	$12,500	$12,500	$12,500	$0	$0
001	6013	GNZ1	DSS	Youth Bureau	HAUPPAUGE YOUTH ORGANIZATION	$0	$0	$0	$34,779	$34,779
001	7320	GNZ1	EXE	Youth Bureau/Office For Child	HAUPPAUGE YOUTH ORGANIZATION	$10,000	$10,000	$10,000	$0	$0
001	6004	JEP1	DSS	Soc Svc: Commodities Dist	HAVING FRIENDS INN	$5,000	$5,000	$5,000	$5,000	$5,000
192	7512	JHK1	PKS	Museums & Historic Associations	HECKSCHER MUSEUM OF ART, HUNTINGTON	$0	$5,000	$5,000	$0	$0
001	6013	GDK1	DSS	Youth Bureau	HECKSHER STATE PARK YOUTH	$0	$0	$0	$34,985	$34,985
001	7320	GDK1	EXE	Youth Bureau/Office For Child	HECKSHER STATE PARK YOUTH	$22,500	$27,500	$27,500	$0	$0
001	6013	JFG1	DSS	Youth Bureau	HELPING HANDS RESCUE MISSION	$0	$0	$0	$0	$1,000
001	7320	JFG1	EXE	Youth Bureau/Office For Child	HELPING HANDS RESCUE MISSION	$1,780	$5,000	$5,000	$0	$0
001	6410	JGE1	ECD	Economic Development Admin	HERITAGE TRUST	$4,000	$5,000	$5,000	$0	$6,000
001	4330	JIQ1	HSV	Hs Community Support Svc	HISPANIC COUNSELING CENTER, INC.	$0	$5,000	$5,000	$0	$0
001	6410	GTY1	ECD	Economic Development Admin	HOLBROOK CHAMBER OF COMMERCE	$9,724	$15,000	$15,000	$0	$0
001	6410	JEW1	ECD	Economic Development Admin	HOLTSVILLE CIVIC ASSOCIATION	$0	$10,000	$10,000	$0	$0
001	3400	JFQ1	FRE	Fire, Rescue & Emergency Svc	HOLTSVILLE FIRE DISTRICT	$10,000	$0	$0	$0	$0
001	6123	HUA1	PRO	Mandated Juvenile Detention Sv	HOPE FOR YOUTH INC	$1,029,372	$1,158,633	$1,158,633	$1,158,633	$1,158,633
001	4310	JBA1	HSV	Div Of Comm Mental Hygiene	HOPE FOR YOUTH, INC	$228,022	$205,678	$205,678	$205,678	$205,678
001	6010	GVI1	DSS	Family, Children & Adult Services	HOPE FOR YOUTH, INC	$429,512	$456,709	$456,709	$456,709	$456,709
001	4317	JAI1	HSV	Alternatives For Youth	HOPE FOR YOUTH, INC.	$3,840	$16,375	$10,000	$10,000	$10,000
001	4310	AIS2	HSV	Div Of Comm Mental Hygiene	HUGS INC	$124,255	$133,936	$133,936	$133,936	$133,936
001	6004	HVZ1	DSS	Soc Svc: Commodities Dist	HUMAN RESOURCES PROGRAM OF SOUTHAMPTON	$0	$5,000	$5,000	$5,000	$5,000
192	6414	JGW1	ECD	Cultural Affairs	HUNTINGTON ARTS COUNCIL, SUMMER ARTS FESTIVAL	$0	$10,000	$10,000	$0	$0
001	4100	HMY1	HSV	Hs: Patient Care Svcs Adm	HUNTINGTON BREAST CANCER COALITION	$17,000	$17,000	$17,000	$0	$11,000
192	6414	JGV1	ECD	Cultural Affairs	HUNTINGTON CHAMBER OF COMMERCE, LI FALL FESTIVAL	$0	$25,000	$25,000	$0	$6,000
001	6004	HVS1	DSS	Soc Svc: Commodities Dist	HUNTINGTON COMMUNITY FOOD COUNCIL	$5,000	$10,000	$10,000	$5,000	$5,000
001	6013	AIV1	DSS	Youth Bureau	HUNTINGTON HOMELESS	$0	$0	$0	$16,792	$16,792
001	7323	AIV1	EXE	Comprehensive Plning-Runaway	HUNTINGTON HOMELESS	$16,792	$16,792	$16,792	$0	$0
001	4100	AIU1	HSV	Hs: Patient Care Svcs Adm	HUNTINGTON HOSPITAL	$3,000,000	$2,887,489	$2,887,489	$2,313,351	$2,323,351
001	6510	HTL1	EXE	Veterans Service	HUNTINGTON VETERANS ADVISORY BRD/HUNTINGTON HUMAN SERV INST	$1,800	$5,000	$5,000	$0	$0
001	6013	AIZ1	DSS	Youth Bureau	HUNTINGTON VILLAGE YOUTH	$0	$0	$0	$26,498	$26,498
001	7320	AIZ1	EXE	Youth Bureau/Office For Child	HUNTINGTON VILLAGE YOUTH	$23,848	$23,848	$23,848	$0	$0

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001	7110	HHX1	PKS	Parks, Rec & Conservation	IGHL FOUNDATION	$25,000	$35,000	$30,000	$0	$0
001	6004	HNC1	DSS	Soc Svc: Commodities Dist	ISLAND HARVEST	$65,000	$89,825	$89,825	$65,000	$70,000
001	4310	AJF1	HSV	Div Of Comm Mental Hygiene	ISLIP ACCESSO CLINIC	$445,652	$445,652	$445,652	$445,652	$445,652
001	6410	BBU1	ECD	Economic Development Admin	ISLIP ARTS COUNCIL	$30,000	$5,000	$5,000	$0	$0
192	6414	BBU1	ECD	Cultural Affairs	ISLIP ARTS COUNCIL	$0	$75,000	$75,000	$0	$0
001	4100	AJK1	HSV	Hs: Patient Care Svcs Adm	ISLIP HEALTH CENTER	$12,227,051	$12,157,642	$11,307,642	$11,125,165	$11,125,165
001	6013	AJL1	DSS	Youth Bureau	ISLIP HOMELESS-YMCA	$0	$0	$0	$9,481	$9,481
001	7323	AJL1	EXE	Comprehensive Plning-Runaway	ISLIP HOMELESS-YMCA	$9,481	$9,481	$9,481	$0	$0
001	6013	AJO1	DSS	Youth Bureau	ISLIP YMCA-OUTREACH	$0	$0	$0	$88,641	$88,641
001	7325	AJO1	EXE	Spec DInqncy Prevention Pgm	ISLIP YMCA-OUTREACH	$76,295	$88,641	$88,641	$0	$0
001	4310	AJR1	HSV	Div Of Comm Mental Hygiene	J MATHER MEMORIAL HOSPITAL	$162,958	$179,782	$179,782	$179,782	$179,782
001	7510	JFZ1	PKS	Parks: Historic Services	JAMESPORT MEETING HOUSE PRESERVATION TRUST RIVERHEAD LANDMAR	$5,000	$0	$0	$0	$0
192	7512	JFZ1	PKS	Museums & Historic Associations	JAMESPORT MEETING HOUSE PRESERVATION TRUST RIVERHEAD LANDMAR	$0	$5,000	$5,000	$0	$0
001	4330	CAB1	HSV	Hs Community Support Svc	JCSLI/FEGS - CSS	$31,480	$31,480	$31,480	$31,480	$31,480
001	4330	GBE2	HSV	Hs Community Support Svc	JEW COMM SVC/FEGS PSYCHOSOC/D	$90,494	$91,023	$91,023	$91,023	$91,023
001	4330	GGP1	HSV	Hs Community Support Svc	JEWISH COM SVC FEGS SP EMP	$58,044	$58,044	$58,044	$58,044	$58,044
001	4330	AJS1	HSV	Hs Community Support Svc	JEWISH COMM SVC LIFE/PRTNR/PSY	$96,398	$96,398	$96,398	$96,398	$96,398
001	4320	AJS7	HSV	Hs: Mental Health Pgms	JEWISH COMMUNITY SVC LI (90%)	$496,213	$496,213	$639,389	$639,389	$639,389
001	6410	HZF1	ECD	Economic Development Admin	KEEP ISLIP CLEAN	$4,997	$5,000	$5,000	$0	$5,000
192	7512	JHN1	PKS	Museums & Historic Associations	KETCHUM INN FOUNDATION	$0	$5,000	$5,000	$0	$0
001	6013	HXI1	DSS	Youth Bureau	KEVIN WILLIAMS MEMORIAL FOUNDATION	$0	$0	$0	$0	$8,500
001	7320	HXI1	EXE	Youth Bureau/Office For Child	KEVIN WILLIAMS MEMORIAL FOUNDATION	$8,500	$8,500	$8,500	$0	$0
001	6410	GWO1	ECD	Economic Development Admin	KINGS PARK CHAMBER OF COMMERCE	$8,000	$7,000	$7,000	$0	$0
001	3400	GWP1	FRE	Fire, Rescue & Emergency Svc	KINGS PARK FIRE DEPT	$0	$8,000	$8,000	$0	$0
001	7320	JJX1	EXE	Youth Bureau/Office For Child	KNIGHTS OF COLUMBUS OUR LADY OF ROSARY COUNCIL NO. 4428	$0	$0	$5,000	$0	$0
001	7510	HNQ1	PKS	Parks: Historic Services	L I MARITIME MUSEUM	$23,454	$5,000	$5,000	$0	$0
192	7512	HNQ1	PKS	Museums & Historic Associations	L I MARITIME MUSEUM	$0	$75,000	$70,000	$0	$0
001	7110	HII1	PKS	Parks, Rec & Conservation	L.I. 2 DAY WALK BREAST CANCER	$5,000	$10,000	$10,000	$0	$0
001	4100	AKU2	HSV	Hs: Patient Care Svcs Adm	L.I. ASSOC OF AIDS CARE	$199,101	$199,101	$199,101	$199,101	$199,101
001	6410	JDZ1	ECD	Economic Development Admin	LAKE GROVE BEAUTIFICATION AND HISTORICAL SOCIETY	$4,383	$5,000	$5,000	$0	$0
001	6013	GTZ1	DSS	Youth Bureau	LAKE GROVE TRIANGLE SOCCER	$0	$0	$0	$5,630	$5,630
001	7320	GTZ1	EXE	Youth Bureau/Office For Child	LAKE GROVE TRIANGLE SOCCER	$5,000	$5,000	$5,000	$0	$0
001	6410	JEX1	ECD	Economic Development Admin	LAKE RONKONKOMA CIVIC ORGANIZATION	$0	$5,000	$5,000	$0	$0
001	3146	JGP1	PRO	Byrne JAG Recovery Program	LEGAL AID SOCIETY	$0	$0	$40,650	$0	$0
001	6772	GER1	EXE	Older Americans Act Programs	LEGAL AID SOCIETY	$577,189	$5,000	$0	$0	$0
001	6004	HNK1	DSS	Soc Svc: Commodities Dist	LI COUNCIL OF CHURCHES FOOD PANTRY	$5,000	$5,000	$5,000	$5,000	$5,000
001	4330	GKR1	HSV	Hs Community Support Svc	LI FAMILIES TOGETHER	$33,583	$33,582	$33,582	$33,582	$33,582

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001	6013	GFF1	DSS	Youth Bureau	LI GAY & LESBIAN YOUTH	$0	$0	$0	$106,325	$106,325
001	7320	GFF1	EXE	Youth Bureau/Office For Child	LI GAY & LESBIAN YOUTH	$119,325	$116,325	$116,325	$0	$0
001	6773	GJX1	EXE	Senior Support Programs	LI SENIOR GAMES INC.	$20,000	$5,000	$5,000	$0	$0
001	6410	HAS1	ECD	Economic Development Admin	LI SHAKESPEARE	$7,000	$0	$0	$0	$0
001	6013	JCS1	DSS	Youth Bureau	LI SOUND SHARKS FOOTBALL	$0	$0	$0	$0	$7,000
001	7320	JCS1	EXE	Youth Bureau/Office For Child	LI SOUND SHARKS FOOTBALL	$5,000	$7,000	$7,000	$0	$0
001	6013	GKJ1	DSS	Youth Bureau	LIFELINE MEDIATION CENTER	$0	$0	$0	$33,122	$43,122
001	7320	GKJ1	EXE	Youth Bureau/Office For Child	LIFELINE MEDIATION CENTER	$163,137	$161,518	$161,518	$0	$0
001	6004	HNL1	DSS	Soc Svc: Commodities Dist	LIGHTHOUSE MISSION	$0	$5,000	$5,000	$5,000	$5,000
001	6013	AKD1	DSS	Youth Bureau	LINDENHURST YTH SVCS BOARD IN	$0	$0	$0	$104,883	$104,883
001	7320	AKD1	EXE	Youth Bureau/Office For Child	LINDENHURST YTH SVCS BOARD IN	$94,395	$94,395	$94,395	$0	$0
001	6511	HWX1	EXE	Minority Affairs	LONG ISLAND ACT-SO PROGRAM	$4,992	$10,000	$10,000	$5,000	$5,000
001	3193	HTZ1	PRO	Alternatives For Youth	LONG ISLAND ADVOCACY CENTER (AFY)	$193,878	$195,922	$202,534	$202,534	$202,534
001	3145	HTY1	PRO	Pins Diversion Plan	LONG ISLAND ADVOCACY CENTER (PINS DIVERSION)	$254,919	$256,009	$267,728	$267,728	$267,728
001	3140	JEB1	PRO	Prob: General Administration	LONG ISLAND ADVOCACY CENTER, INC.	$170,904	$173,400	$203,770	$203,770	$203,770
001	6004	AKL3	DSS	Soc Svc: Commodities Dist	LONG ISLAND CARES	$223,990	$230,548	$230,548	$225,548	$225,548
001	4310	JGD1	HSV	Div Of Comm Mental Hygiene	LONG ISLAND GAY & LESBIAN YOUTH	$58,300	$50,000	$50,000	$50,000	$50,000
001	6410	JIY1	ECD	Economic Development Admin	LONG ISLAND PHILHARMONIC, INC.	$0	$0	$10,000	$0	$0
192	6414	JHA1	ECD	Cultural Affairs	LONG ISLAND WINE COUNCIL	$0	$10,000	$10,000	$0	$0
192	7512	JHT1	PKS	Museums & Historic Associations	LONG MUSEUM OF AMERICAN ART HISTORY AND CARRIAGES	$0	$5,000	$5,000	$0	$0
001	7320	AKP1	EXE	Youth Bureau/Office For Child	LONGWOOD YOUTH SPORTS ASSN	$5,000	$5,000	$5,000	$0	$0
001	4100	JGR1	HSV	Hs: Patient Care Svcs Adm	LUCIA'S ANGELS	$5,000	$5,000	$5,000	$0	$0
001	7320	HFU1	EXE	Youth Bureau/Office For Child	MADD	$0	$5,000	$5,000	$0	$0
001	4310	AKT1	HSV	Div Of Comm Mental Hygiene	MADONNA HEIGHTS	$876,688	$996,580	$996,580	$996,580	$996,580
001	6013	AKT2	DSS	Youth Bureau	MADONNA HEIGHTS	$0	$0	$0	$204,400	$204,400
001	7323	AKT2	EXE	Comprehensive Plning-Runaway	MADONNA HEIGHTS	$204,400	$204,400	$204,400	$0	$0
001	4100	HNT1	HSV	Hs: Patient Care Svcs Adm	MARCH OF DIMES - PERINATAL PROGRAM @ SUNY SB	$29,153	$35,000	$35,000	$0	$0
001	4100	GRH1	HSV	Hs: Patient Care Svcs Adm	MARCH OF DIMES LI DIVISION	$31,880	$33,000	$33,000	$0	$0
001	6510	HNU1	EXE	Veterans Service	MARINE HELICOPTER SQUADRON	$10,000	$10,000	$10,000	$0	$0
001	7320	HFV1	EXE	Youth Bureau/Office For Child	MARV AVERY PALMORE CTR.OF HOPE	$44,287	$45,000	$45,000	$0	$0
001	4330	ALC1	HSV	Hs Community Support Svc	MARYHAVEN	$845,470	$1,097,995	$805,946	$805,946	$805,946
001	4330	JAW1	HSV	Hs Community Support Svc	MARYHAVEN PROS RIVERHEAD	$118,691	$58,938	$108,040	$108,040	$108,040
001	4330	JAX1	HSV	Hs Community Support Svc	MARYHAVEN PROS YAPHANK	$51,434	$37,127	$25,092	$25,092	$25,092
001	3400	JFR1	FRE	Fire, Rescue & Emergency Svc	MASTIC BEACH AMBULANCE	$5,000	$0	$0	$0	$0
001	6410	JEY1	ECD	Economic Development Admin	MASTIC BEACH PROPERTY OWNERS ASSOCIATION	$5,000	$0	$0	$0	$0
192	6414	JEY1	ECD	Cultural Affairs	MASTIC BEACH PROPERTY OWNERS ASSOCIATION	$0	$5,000	$5,000	$0	$0
001	3400	GRR1	FRE	Fire, Rescue & Emergency Svc	MASTIC FIRE DEPT	$22,500	$0	$0	$0	$0
001	6013	GUD1	DSS	Youth Bureau	MASTIC SPORTS	$0	$0	$0	$8,280	$8,280
001	7320	GUD1	EXE	Youth Bureau/Office For Child	MASTIC SPORTS	$5,000	$5,000	$5,000	$0	$0

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001	4100	GLH1	HSV	Hs: Patient Care Svcs Adm	MATHER MEMORIAL HOSP FORTUNATO	$40,000	$40,000	$40,000	$0	$0
001	3400	HUX1	FRE	Fire, Rescue & Emergency Svc	MEDFORD FIRE DEPARTMENT	$0	$10,000	$10,000	$0	$0
001	3400	HTA1	FRE	Fire, Rescue & Emergency Svc	MEDFORD VOLUNTEER AMBULANCE	$0	$5,000	$10,000	$0	$0
001	4330	DDD1	HSV	Hs Community Support Svc	MENTAL HEALTH ASSN - CSS	$82,993	$81,681	$81,681	$81,681	$81,681
001	4330	ALG3	HSV	Hs Community Support Svc	MENTAL HLTH ASSC CHILD & YOUTH	$38,093	$38,093	$38,093	$38,093	$38,093
001	4330	ALG4	HSV	Hs Community Support Svc	MENTAL HLTH ASSOC ANTI-STIGMA	$5,376	$5,376	$5,376	$5,376	$5,376
001	4330	GBF1	HSV	Hs Community Support Svc	MENTAL HLTH ASSOC S C ADVOC	$86,204	$86,544	$86,544	$86,544	$86,544
001	4330	GBF2	HSV	Hs Community Support Svc	MENTAL HLTH ASSOC S C ELEC EMP	$32,433	$32,433	$32,433	$32,433	$32,433
001	4330	ALG5	HSV	Hs Community Support Svc	MENTAL HLTH ASSOC SUFFOLK CNTY	$24,001	$24,527	$24,527	$24,527	$24,527
001	6013	ALM1	DSS	Youth Bureau	MERCY CENTER	$0	$0	$0	$209,411	$214,411
001	7323	ALM1	EXE	Comprehensive Plning-Runaway	MERCY CENTER	$202,844	$214,411	$214,411	$0	$0
001	6015	JEL1	DSS	Dss: Public Assist Admin	MIDDLE COUNTRY LIBRARY DATABASE RESOURCE	$45,000	$45,000	$45,000	$45,000	$45,000
001	6013	GJQ1	DSS	Youth Bureau	MIDDLE COUNTRY PUBLIC LIBRARY	$0	$0	$0	$18,280	$18,280
001	7320	GJQ1	EXE	Youth Bureau/Office For Child	MIDDLE COUNTRY PUBLIC LIBRARY	$16,452	$16,452	$16,452	$0	$0
001	7320	GWW1	EXE	Youth Bureau/Office For Child	MIDDLE COUNTRY SOCCER	$7,500	$5,000	$5,000	$0	$0
001	6013	GHQ1	DSS	Youth Bureau	MIDDLE COUNTRY YOUTH ASSN	$0	$0	$0	$11,040	$11,040
001	7320	GHQ1	EXE	Youth Bureau/Office For Child	MIDDLE COUNTRY YOUTH ASSN	$17,500	$9,000	$9,000	$0	$0
001	6013	HOA1	DSS	Youth Bureau	MIDDLE ISLAND CARING FOR KIDS	$0	$0	$0	$0	$7,500
001	7320	HOA1	EXE	Youth Bureau/Office For Child	MIDDLE ISLAND CARING FOR KIDS	$7,500	$7,500	$7,500	$0	$0
001	7510	HOC1	PKS	Parks: Historic Services	MILLER PLACE-MT. SINAI HISTORICAL SOCIETY	$5,000	$0	$0	$0	$0
192	7512	HOC1	PKS	Museums & Historic Associations	MILLER PLACE-MT. SINAI HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
001	6010	GZQ1	DSS	Family, Children & Adult Services	MINISTRY OF HOPE OF EASTERN LI	$15,000	$15,000	$15,000	$0	$2,000
001	6410	HAX1	ECD	Economic Development Admin	MONTAUK CHAMBER OF COMMERCE	$5,000	$0	$0	$0	$0
192	6414	HAX1	ECD	Cultural Affairs	MONTAUK CHAMBER OF COMMERCE	$0	$5,000	$5,000	$0	$0
192	7512	JHQ1	PKS	Museums & Historic Associations	MONTAUK HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
001	7110	HOD1	PKS	Parks, Rec & Conservation	MONTAUK OBSERVATORY	$5,000	$0	$0	$0	$0
192	6414	HOD1	ECD	Cultural Affairs	MONTAUK OBSERVATORY	$0	$5,000	$5,000	$0	$0
001	7320	JFI1	EXE	Youth Bureau/Office For Child	MONTAUK YOUTH ASSOCIATION	$4,725	$0	$0	$0	$0
001	7320	HOE1	EXE	Youth Bureau/Office For Child	MORICHES COMMUNITY CENTER, INC.	$5,000	$5,000	$5,000	$0	$0
001	3400	HOG1	FRE	Fire, Rescue & Emergency Svc	MOUNT SINAI FIRE DEPARTMENT	$0	$5,000	$5,000	$0	$5,000
001	4100	HVF1	HSV	Hs: Patient Care Svcs Adm	MULTIPLE SCLEROSIS SOCIETY	$0	$0	$0	$0	$1,000
001	6008	GKP1	DSS	Housing Employment & Childcare	NASSAU/SUFFOLK COALTN HOMELESS	$37,479	$38,646	$38,646	$38,646	$38,646
001	6017	AMF1	DSS	Domestic Violence Programs	NASSAU/SUFFOLK LAW SERVICES	$138,728	$0	$0	$0	$0
001	8050	HTD1	EXE	Handicapped Services	NASSAU/SUFFOLK SERVICES FOR THE AUTISTIC INC	$5,000	$5,000	$5,000	$0	$0
001	4330	HYO1	HSV	Hs Community Support Svc	NASSAU-SUFFOLK LAW SERVICES	$208,520	$212,525	$212,525	$212,525	$212,525
001	6410	HHJ1	ECD	Economic Development Admin	NESCONSET CHAMBER OFCOMMERENCE	$10,000	$0	$0	$0	$0
192	6414	HHJ1	ECD	Cultural Affairs	NESCONSET CHAMBER OFCOMMERENCE	$0	$15,000	$15,000	$0	$0
001	3400	HOJ1	FRE	Fire, Rescue & Emergency Svc	NESCONSET FIRE DEPARTMENT	$5,000	$5,000	$5,000	$0	$0
001	6510	JII1	EXE	Veterans Service	NEW BEGINNINGS	$0	$5,000	$5,000	$0	$0

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Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	7320	JIP1	EXE	Youth Bureau/Office For Child	NEWFIELD TRAVEL SOCCER CLUB INC.	$0	$5,000	$5,000	$0	$0
001	3400	HDQ1	FRE	Fire, Rescue & Emergency Svc	NISSEQUOGUE FIRE DEPT.	$8,000	$6,000	$6,000	$0	$0
001	6013	AMJ1	DSS	Youth Bureau	NORTH AMITYVILLE COMM ECON CNL	$0	$0	$0	$16,714	$16,714
001	7320	AMJ1	EXE	Youth Bureau/Office For Child	NORTH AMITYVILLE COMM ECON CNL	$17,709	$15,043	$15,043	$0	$0
001	6013	AMK1	DSS	Youth Bureau	NORTH BABYLON TEEN CENTER INC	$0	$0	$0	$44,163	$44,163
001	7320	AMK1	EXE	Youth Bureau/Office For Child	NORTH BABYLON TEEN CENTER INC	$39,747	$39,747	$39,747	$0	$0
001	4100	AML1	HSV	Hs: Patient Care Svcs Adm	NORTH BROOKHAVEN CLINIC	$4,692,419	$4,645,967	$4,645,967	$4,645,967	$4,645,967
001	4100	HVI1	HSV	Hs: Patient Care Svcs Adm	NORTH FORK BREAST HEALTH COALITION	$4,770	$5,000	$5,000	$0	$0
001	6410	JID1	ECD	Economic Development Admin	NORTH FORK COMMUNITY THEATER	$0	$5,000	$5,000	$0	$0
001	3400	JFS1	FRE	Fire, Rescue & Emergency Svc	NORTH PATCHOGUE FIRE DISTRICT	$20,000	$0	$0	$0	$0
001	6013	JCQ1	DSS	Youth Bureau	NORTH SHORE COLTS FOOTBALL LEAGUE	$0	$0	$0	$0	$7,000
001	7320	JCQ1	EXE	Youth Bureau/Office For Child	NORTH SHORE COLTS FOOTBALL LEAGUE	$5,000	$7,000	$7,000	$0	$0
001	6013	HFZ1	DSS	Youth Bureau	NORTH SHORE LITTLE LEAGUE	$0	$0	$0	$0	$5,000
001	7320	HFZ1	EXE	Youth Bureau/Office For Child	NORTH SHORE LITTLE LEAGUE	$0	$5,000	$0	$0	$0
001	6013	AMN1	DSS	Youth Bureau	NORTH SHORE YOUTH COUNCIL	$0	$0	$0	$170,075	$170,075
001	7320	AMN1	EXE	Youth Bureau/Office For Child	NORTH SHORE YOUTH COUNCIL	$170,075	$170,075	$170,075	$0	$0
001	6013	HGA1	DSS	Youth Bureau	NORTHEAST YOUTH SPORTS ASSOC.	$0	$0	$0	$0	$5,000
001	7320	HGA1	EXE	Youth Bureau/Office For Child	NORTHEAST YOUTH SPORTS ASSOC.	$5,000	$5,000	$5,000	$0	$0
001	7320	JIM1	EXE	Youth Bureau/Office For Child	NORTHERN BROOKHAVEN LITTLE LEAGUE, INC	$0	$5,500	$5,500	$0	$0
001	6015	HOR1	DSS	Dss: Public Assist Admin	OUR LADY OF LOURDES PARISH OUTREACH	$0	$10,000	$10,000	$0	$10,000
001	6013	GHD1	DSS	Youth Bureau	PARENTS FOR MEGANS LAW	$0	$0	$0	$387,554	$390,554
001	7320	GHD1	EXE	Youth Bureau/Office For Child	PARENTS FOR MEGANS LAW	$385,232	$392,554	$392,554	$0	$0
001	3120	JJB1	POL	Police: General Administration	PARENTS FOR MEGAN'S LAW CRIME VICTIMS CENTER	$0	$0	$41,000	$0	$0
001	6013	GAC1	DSS	Youth Bureau	PATCHOGUE MEDFORD YOUTH	$0	$0	$0	$128,923	$128,923
001	7320	GAC1	EXE	Youth Bureau/Office For Child	PATCHOGUE MEDFORD YOUTH	$128,923	$128,923	$128,923	$0	$0
001	8050	JFN1	EXE	Handicapped Services	PATCHOGUE VFW	$10,000	$0	$0	$0	$0
192	6414	JHF1	ECD	Cultural Affairs	PATCHOGUE VILLAGE CENTER FOR THE PERFORMING ARTS, INC.	$0	$1,000	$1,000	$0	$0
001	7320	HXJ1	EXE	Youth Bureau/Office For Child	PAT-MED CLUB (YOUTH FOOTBALL & CHEERLEADING CLUB INC)	$10,000	$10,000	$10,000	$0	$0
001	4100	JAL1	HSV	Hs: Patient Care Svcs Adm	PECONIC BAY MEDICAL CENTER	$56,605	$56,605	$56,605	$56,605	$56,605
001	6008	HYN1	DSS	Housing Employment & Childcare	PECONIC COMMUNITY COUNCIL	$40,583	$43,095	$43,095	$43,095	$43,095
001	4330	GEC1	HSV	Hs Community Support Svc	PEDERSEN KRAG ACT TEAM	$114,347	$121,896	$121,896	$121,896	$121,896
001	4330	GKU1	HSV	Hs Community Support Svc	PEDERSEN KRAG CLINIC (AOT)	$7,412	$14,824	$14,824	$14,824	$14,824
001	6010	GNV1	DSS	Family, Children & Adult Services	PEDERSON KRAG	$94,233	$0	$0	$0	$0
001	4330	GPN1	HSV	Hs Community Support Svc	PEDERSON KRAG ACT TEAM	$121,232	$121,896	$121,896	$121,896	$121,896
001	4330	GGH1	HSV	Hs Community Support Svc	PEDERSON KRAG C & Y TRAINING	$11,447	$11,447	$11,447	$11,447	$11,447
001	4330	GUU1	HSV	Hs Community Support Svc	PEDERSON KRAG C&F EMERGCY CARE	$250,768	$264,619	$264,619	$264,619	$264,619
001	4330	GUS1	HSV	Hs Community Support Svc	PEDERSON KRAG CASE MGMT TRAIN	$6,618	$8,191	$8,191	$8,191	$8,191
001	4317	JAB1	HSV	Alternatives For Youth	PEDERSON KRAG CENTER INC.	$0	$16,375	$10,000	$10,000	$10,000

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001	6010	JDK1	DSS	Family, Children & Adult Services	PEDERSON KRAG ENHANCED COMPREHENSIVE CASE MANAGEMENT PROGRAM	$52,684	$0	$0	$0	$0
001	4330	GGG1	HSV	Hs Community Support Svc	PEDERSON KRAG FAM SUPP/RESPT	$246,272	$242,947	$242,947	$242,947	$242,947
001	4330	GGJ1	HSV	Hs Community Support Svc	PEDERSON KRAG MICA TRAINING	$4,902	$9,802	$9,802	$9,802	$9,802
001	4330	GGF1	HSV	Hs Community Support Svc	PEDERSON KRAG MICA-TFIP	$442,503	$457,636	$463,254	$463,254	$463,254
001	4330	JAY1	HSV	Hs Community Support Svc	PEDERSON KRAG PROS CORAM	$170,873	$88,177	$157,312	$157,312	$157,312
001	4330	JAZ1	HSV	Hs Community Support Svc	PEDERSON KRAG PROS SMITHTOWN	$40,684	$20,420	$45,436	$45,436	$45,436
001	4330	PKP1	HSV	Hs Community Support Svc	PEDERSON KRAG PSYCHOSOC/DROP	$68,343	$68,343	$68,343	$68,343	$68,343
001	4330	GPM1	HSV	Hs Community Support Svc	PEDERSON KRAG SPOA	$153,123	$163,029	$163,029	$163,028	$163,028
001	4330	ANL2	HSV	Hs Community Support Svc	PEDERSON KRAG SUPPRTV CASE MGT	$326,152	$331,264	$331,264	$331,264	$331,264
001	4330	JGK1	HSV	Hs Community Support Svc	PEDERSON KRAG-CLINIC PLUS	$0	$143,611	$17,725	$17,725	$17,725
001	4310	ANL7	HSV	Div Of Comm Mental Hygiene	PEDERSON-KRAG CLINIC INC (96%)	$1,002,739	$1,006,981	$1,006,981	$1,006,981	$1,006,981
001	4320	ANL5	HSV	Hs: Mental Health Pgms	PEDERSON-KRAG CLINIC INC (96%)	$1,205,646	$1,205,646	$1,331,532	$1,201,532	$1,201,532
001	4310	ANL9	HSV	Div Of Comm Mental Hygiene	PEDERSON-KRAG COMPUL GAMBLING	$153,043	$146,802	$146,802	$146,802	$146,802
001	4330	GST1	HSV	Hs Community Support Svc	PEDERSON-KRAG CTR INC SCHOOL S	$366,594	$486,014	$486,014	$486,014	$486,014
001	4100	HOT1	HSV	Hs: Patient Care Svcs Adm	PEDIATRIC DENTAL FUND OF THE HAMPTONS	$5,000	$5,000	$5,000	$0	$0
001	4330	JJA1	HSV	Hs Community Support Svc	PHOENIX HOUSE	$0	$0	$102,185	$57,185	$57,185
001	4330	GPB1	HSV	Hs Community Support Svc	PHOENIX HOUSE RESIDENTIAL PGM	$113,484	$113,484	$113,484	$113,484	$113,484
001	6013	ANO1	DSS	Youth Bureau	POLICE ATHLETIC LEAGUE-CTYWIDE	$0	$0	$0	$98,835	$98,835
001	7320	ANO1	EXE	Youth Bureau/Office For Child	POLICE ATHLETIC LEAGUE-CTYWIDE	$98,835	$111,835	$111,835	$0	$0
001	3400	HUY1	FRE	Fire, Rescue & Emergency Svc	PORT JEFFERSON VOLUNTEER AMBULANCE CORP	$5,000	$5,000	$5,000	$0	$5,000
001	4317	JAC1	HSV	Alternatives For Youth	PROJECT OUTREACH	$17,509	$16,375	$16,375	$20,000	$20,000
001	4310	GNC1	HSV	Div Of Comm Mental Hygiene	PROJECT OUTREACH (CMS)	$199,713	$262,522	$262,522	$262,522	$262,522
001	6511	HIV1	EXE	Minority Affairs	PRONTO OF LONG ISLAND	$20,808	$20,808	$20,808	$20,808	$20,808
001	6010	ANU1	DSS	Family, Children & Adult Services	PRONTO OF LONG ISLAND, INC	$64,843	$45,303	$45,303	$0	$0
001	7320	HOW1	EXE	Youth Bureau/Office For Child	PUERTO RICAN COALITION FOR BETTER COMMUNITY	$4,000	$5,000	$5,000	$0	$0
001	6410	JIB1	ECD	Economic Development Admin	RAILROAD MUSEUM OF LONG ISLAND	$0	$5,000	$5,000	$0	$0
001	6013	JFK1	DSS	Youth Bureau	RAINBOW CHIMES, INC.	$0	$0	$0	$0	$5,000
001	7320	JFK1	EXE	Youth Bureau/Office For Child	RAINBOW CHIMES, INC.	$10,000	$10,000	$10,000	$0	$0
001	6410	JEZ1	ECD	Economic Development Admin	REFLECTIVE GARDENS AT COMMON GROUND	$10,000	$0	$0	$0	$0
192	6414	JEZ1	ECD	Cultural Affairs	REFLECTIVE GARDENS AT COMMON GROUND	$0	$15,000	$15,000	$0	$0
001	4320	AOD1	HSV	Hs: Mental Health Pgms	RESPONSE	$138,099	$133,099	$133,099	$133,099	$133,099
001	6013	AOE1	DSS	Youth Bureau	RESPONSE OF SUFFOLK COUNTY IN	$0	$0	$0	$48,973	$48,973
001	6013	AOF1	DSS	Youth Bureau	RESPONSE OF SUFFOLK COUNTY IN	$0	$0	$0	$39,174	$39,174
001	7320	AOE1	EXE	Youth Bureau/Office For Child	RESPONSE OF SUFFOLK COUNTY IN	$48,896	$48,973	$48,973	$0	$0
001	7325	AOF1	EXE	Spec DInqncy Prevention Pgm	RESPONSE OF SUFFOLK COUNTY IN	$38,676	$44,174	$44,174	$0	$0
001	6410	JFA1	ECD	Economic Development Admin	RIVERHEAD CHAMBER OF COMMERCE	$4,992	$5,000	$5,000	$0	$0
001	6013	AOJ1	DSS	Youth Bureau	RIVERHEAD COMM AWARENESS PROG	$0	$0	$0	$118,073	$118,073
001	7320	AOJ1	EXE	Youth Bureau/Office For Child	RIVERHEAD COMM AWARENESS PROG	$118,073	$118,073	$118,073	$0	$0
001	4310	AOH1	HSV	Div Of Comm Mental Hygiene	RIVERHEAD COMMUNITY AWARENESS	$171,388	$171,678	$171,678	$171,678	$171,678

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001	6013	AOO1	DSS	Youth Bureau	RIVERHEAD TEEN CENTER	$0	$0	$0	$32,261	$32,261
001	7320	AOO1	EXE	Youth Bureau/Office For Child	RIVERHEAD TEEN CENTER	$32,261	$32,261	$32,261	$0	$0
001	3400	HDU1	FRE	Fire, Rescue & Emergency Svc	ROCKY POINT FIRE DEPARTMENT	$0	$5,000	$5,000	$0	$5,000
001	6410	GXC1	ECD	Economic Development Admin	RONKONKOMA CHAMBER OF COMM	$5,000	$9,000	$9,000	$0	$0
192	6414	GXC1	ECD	Cultural Affairs	RONKONKOMA CHAMBER OF COMM	$0	$5,000	$5,000	$0	$0
001	3400	HPF1	FRE	Fire, Rescue & Emergency Svc	RONKONKOMA FIRE DEPARTMENT	$0	$5,000	$5,000	$0	$0
001	6013	AOV1	DSS	Youth Bureau	S SHORE BOYS CLUB INC SAYVILLE	$0	$0	$0	$114,117	$114,117
001	7320	AOV1	EXE	Youth Bureau/Office For Child	S SHORE BOYS CLUB INC SAYVILLE	$114,117	$114,117	$114,117	$0	$0
001	4100	DDB1	HSV	Hs: Patient Care Svcs Adm	S. FORK RURAL HEALTH	$33,779	$33,779	$33,779	$33,779	$33,779
001	7320	JFL1	EXE	Youth Bureau/Office For Child	S.C.C.C. FOUNDATION-SURVEY COMMUNITY YOUTH	$7,486	$0	$0	$0	$0
001	4330	ASR1	HSV	Hs Community Support Svc	S.U.N.Y. SAYVILLE	$301,885	$301,885	$287,318	$272,750	$272,750
001	7320	JDT1	EXE	Youth Bureau/Office For Child	SACHEM COMMUNITY YOUTH SERVICES	$5,000	$0	$0	$0	$0
001	6013	AOZ1	DSS	Youth Bureau	SACHEM TEEN CENTER INC	$0	$0	$0	$109,206	$109,206
001	7320	AOZ1	EXE	Youth Bureau/Office For Child	SACHEM TEEN CENTER INC	$98,285	$98,285	$98,285	$0	$0
001	6004	HWA1	DSS	Soc Svc: Commodities Dist	SAG HARBOR FOOD PANTRY	$5,000	$10,000	$10,000	$5,000	$5,000
001	6013	GGZ1	DSS	Youth Bureau	SAG HARBOR SD YOUTH AT RISK	$0	$0	$0	$13,801	$13,801
001	7320	GGZ1	EXE	Youth Bureau/Office For Child	SAG HARBOR SD YOUTH AT RISK	$5,000	$10,000	$10,000	$0	$0
192	7512	JHR1	PKS	Museums & Historic Associations	SAG HARBOR WHALING & HISTORICAL MUSEUM	$0	$5,000	$5,000	$0	$0
001	6013	APF1	DSS	Youth Bureau	SAG HARBOR YOUTH CENTER INC	$0	$0	$0	$50,326	$50,326
001	7320	APF1	EXE	Youth Bureau/Office For Child	SAG HARBOR YOUTH CENTER INC	$31,649	$45,293	$45,293	$0	$0
001	6004	HPI1	DSS	Soc Svc: Commodities Dist	SAINT JOHN THE EVANGELIST ROMAN CATHOLIC CHURCH FOOD PANTRY	$0	$5,000	$5,000	$5,000	$5,000
001	7320	HXE1	EXE	Youth Bureau/Office For Child	SAJES TEEN ACTION PROJECT	$14,597	$0	$0	$0	$0
001	4010	HPK1	HSV	Hs: Public Health	SAVE-A-PET	$5,000	$5,000	$5,000	$0	$5,000
001	4330	APK2	HSV	Hs Community Support Svc	SAYVILLE PROJ PSYCHOSOC/DROP	$45,193	$45,512	$45,512	$45,512	$45,512
001	4330	APK1	HSV	Hs Community Support Svc	SAYVILLE PROJ SUPPRTV CASE MGT	$7,593	$331,264	$331,264	$331,264	$331,264
001	4330	HYP1	HSV	Hs Community Support Svc	SAYVILLE PROJECT ADULT HOME CASE MGT.	$45,566	$52,416	$52,416	$52,416	$52,416
001	6015	GNL1	DSS	Dss: Public Assist Admin	SC COALITION AGAINST DOM VIOL	$42,600	$44,174	$44,174	$44,174	$44,174
001	6017	GNK1	DSS	Domestic Violence Programs	SC COALITION AGAINST DOM VIOL	$714,472	$632,890	$632,890	$632,890	$632,890
001	3252	HRO1	POL	Project Scope	SC COALITION AGAINST DOMESTIC VIOLENCE	$18,983	$0	$0	$0	$0
001	6013	DDI1	DSS	Youth Bureau	SC POLICE ATHELETIC LEAGUE	$0	$0	$0	$32,541	$32,541
001	7320	DDI1	EXE	Youth Bureau/Office For Child	SC POLICE ATHELETIC LEAGUE	$29,287	$29,287	$29,287	$0	$0
001	6010	JDW1	DSS	Family, Children & Adult Services	SCO FAMILY OF SERVICES, INC	$753,017	$779,743	$779,743	$779,743	$779,743
001	6010	JEQ1	DSS	Family, Children & Adult Services	SCO FAMILY OF SERVICES, INC	$0	$0	$0	$0	$175,201
001	4330	JGN1	HSV	Hs Community Support Svc	SCO FAMILY OF SERVICES-CLINIC PLUS	$0	$151,300	$151,300	$151,300	$151,300
001	4100	APR1	HSV	Hs: Patient Care Svcs Adm	SE & SW BROOKHAVEN CLINICS	$14,446,277	$14,514,569	$14,514,569	$14,464,569	$14,464,569
192	7512	JHH1	PKS	Museums & Historic Associations	SEATUCK ENVIRONMENTAL ASSOCIATION	$0	$5,000	$5,000	$0	$0
001	7320	HXP1	EXE	Youth Bureau/Office For Child	SECCA	$8,000	$8,000	$8,000	$0	$0
001	6013	APT1	DSS	Youth Bureau	SELDEN-CENTEREACH YTH ASSN IN	$0	$0	$0	$150,718	$150,718
001	7320	APT1	EXE	Youth Bureau/Office For Child	SELDEN-CENTEREACH YTH ASSN IN	$145,646	$154,646	$154,646	$0	$0

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001	6013	GHR1	DSS	Youth Bureau	SELDN/CENTEREACH LITTLE LEAGUE	$0	$0	$0	$11,040	$11,040
001	7320	GHR1	EXE	Youth Bureau/Office For Child	SELDN/CENTEREACH LITTLE LEAGUE	$25,000	$9,000	$9,000	$0	$0
360	6204	JEM1	DSS	MEDICAID COMPLIANCE	SERVISAIR, LLC	$581,256	$628,026	$628,026	$662,427	$692,976
001	6013	APY1	DSS	Youth Bureau	SHELTER ISLAND COMM YOUTH ASSN	$0	$0	$0	$12,908	$12,908
001	7320	APY1	EXE	Youth Bureau/Office For Child	SHELTER ISLAND COMM YOUTH ASSN	$11,617	$11,617	$11,617	$0	$0
001	6773	HPQ1	EXE	Senior Support Programs	SHELTER ISLAND SENIOR CITIZENS	$5,000	$5,000	$5,000	$0	$0
001	6773	HZJ1	EXE	Senior Support Programs	SHELTER ISLAND SENIOR NUTRITION PROGRAM	$5,000	$5,000	$5,000	$0	$0
001	4618	GUN1	HSV	Emergency Medical Care	SHIRLEY COMMUNITY AMBULANCE	$5,000	$0	$0	$0	$0
001	6013	HPS1	DSS	Youth Bureau	SHOREHAM WADING RIVER LITTLE LEAGUE	$0	$0	$0	$0	$5,000
001	7320	HPS1	EXE	Youth Bureau/Office For Child	SHOREHAM WADING RIVER LITTLE LEAGUE	$5,000	$5,000	$5,000	$0	$0
001	4330	AQA1	HSV	Hs Community Support Svc	SKILLS SPECIAL EMPLOYMENT	$61,004	$61,004	$19,262	$0	$0
001	4330	AQA2	HSV	Hs Community Support Svc	SKILLS UNLIMITED	$300,539	$300,539	$218,057	$218,057	$218,057
001	4330	JIZ1	HSV	Hs Community Support Svc	SKILLS UNLIMITED	$0	$0	$293,636	$95,836	$95,836
001	4320	AQA4	HSV	Hs: Mental Health Pgms	SKILLS UNLIMITED (98%)	$303,710	$303,710	$299,862	$299,862	$299,862
001	6013	AQC4	DSS	Youth Bureau	SMITH HAVEN MINISTRIES MALL	$0	$0	$0	$129,333	$129,333
001	7325	AQC4	EXE	Spec DInqncy Prevention Pgm	SMITH HAVEN MINISTRIES MALL	$129,283	$129,333	$129,333	$0	$0
001	6410	GXG1	ECD	Economic Development Admin	SMITHTOWN CHMBR OF COMM	$12,942	$5,000	$5,000	$0	$0
001	3400	GXH1	FRE	Fire, Rescue & Emergency Svc	SMITHTOWN FIRE DEPARTMENT	$13,000	$10,000	$10,000	$0	$0
001	7510	GFW1	PKS	Parks: Historic Services	SMITHTOWN HISTORICAL SOCIETY	$10,000	$0	$0	$0	$0
192	7512	GFW1	PKS	Museums & Historic Associations	SMITHTOWN HISTORICAL SOCIETY	$0	$10,000	$10,000	$0	$0
001	6013	DDK1	DSS	Youth Bureau	SMITHTOWN VETERANS YOUTH	$0	$0	$0	$35,166	$35,166
001	7320	DDK1	EXE	Youth Bureau/Office For Child	SMITHTOWN VETERANS YOUTH	$12,916	$25,000	$25,000	$0	$0
001	6013	AQH1	DSS	Youth Bureau	SMITHTOWN YOUTH/KINGS PARK	$0	$0	$0	$16,431	$16,431
001	7320	AQH1	EXE	Youth Bureau/Office For Child	SMITHTOWN YOUTH/KINGS PARK	$14,788	$14,788	$14,788	$0	$0
001	6013	AQI2	DSS	Youth Bureau	SNAP	$0	$0	$0	$262,603	$262,603
001	7320	AQI2	EXE	Youth Bureau/Office For Child	SNAP	$262,603	$272,603	$272,603	$0	$0
001	7320	HXG1	EXE	Youth Bureau/Office For Child	SNAP LONG ISLAND-AFTER SCHOOL PROGRAM FOR RIVERHEAD	$5,000	$5,000	$5,000	$0	$0
001	8050	JDY1	EXE	Handicapped Services	SOAR FOUNDATION, INC.	$5,000	$5,000	$5,000	$0	$0
001	6013	JCR1	DSS	Youth Bureau	SOUND BEACH SOCCER LEAGUE	$0	$0	$0	$0	$5,000
001	7320	JCR1	EXE	Youth Bureau/Office For Child	SOUND BEACH SOCCER LEAGUE	$2,232	$5,000	$5,000	$0	$0
001	4100	HPY1	HSV	Hs: Patient Care Svcs Adm	SOUTH FORK BREAST HEALTH COALITION	$0	$5,000	$0	$0	$0
001	3146	JGO1	PRO	Byrne JAG Recovery Program	SOUTH OAKS	$0	$0	$132,418	$0	$0
001	3199	JJC1	PRO	JUSTICE ASSISTANCE GRANT	SOUTH OAKS	$0	$0	$49,322	$0	$0
001	7320	GXK1	EXE	Youth Bureau/Office For Child	SOUTH SHORE YOUTH	$5,000	$0	$0	$0	$0
001	4100	JJV1	HSV	Hs: Patient Care Svcs Adm	SOUTHAMPTON HOSPITAL ELLEN HERMANSON BREAST CENTER	$0	$0	$5,000	$0	$0
001	7320	HGK1	EXE	Youth Bureau/Office For Child	SOUTHAMPTON YOUTH BUREAU	$5,000	$5,000	$5,000	$0	$0
001	4310	AQX2	HSV	Div Of Comm Mental Hygiene	SOUTHMPTN ALTERNATIVE/EAST END	$871,167	$878,548	$878,548	$878,548	$878,548
001	6013	ARH1	DSS	Youth Bureau	SOUTHOLD YOUTH BUREAU	$0	$0	$0	$10,585	$10,585

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Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	7320	ARH1	EXE	Youth Bureau/Office For Child	SOUTHOLD YOUTH BUREAU	$10,585	$10,585	$10,585	$0	$0
001	7320	HQB1	EXE	Youth Bureau/Office For Child	SPLASHES OF HOPE	$5,000	$5,000	$0	$0	$0
001	6013	ARN1	DSS	Youth Bureau	SPRINGS YOUTH ASSOCIATION	$0	$0	$0	$11,713	$11,713
001	7320	ARN1	EXE	Youth Bureau/Office For Child	SPRINGS YOUTH ASSOCIATION	$8,512	$10,542	$10,542	$0	$0
001	6013	HGM1	DSS	Youth Bureau	ST CYRIL & METHODIUS OUTREACH	$0	$0	$0	$5,000	$7,500
001	7320	HGM1	EXE	Youth Bureau/Office For Child	ST CYRIL & METHODIUS OUTREACH	$5,642	$5,000	$5,000	$0	$0
001	6410	GUP1	ECD	Economic Development Admin	ST JAMES CHAMBER OF COMMERCE	$8,000	$7,000	$7,000	$0	$0
001	3400	GXM1	FRE	Fire, Rescue & Emergency Svc	ST JAMES FIRE DEPARTMENT	$0	$8,000	$8,000	$0	$0
001	6013	GHU1	DSS	Youth Bureau	ST JOHN BAPTIST PEER MINISTRY	$0	$0	$0	$5,520	$5,520
001	7320	GHU1	EXE	Youth Bureau/Office For Child	ST JOHN BAPTIST PEER MINISTRY	$4,259	$4,968	$4,968	$0	$0
001	7320	GTK1	EXE	Youth Bureau/Office For Child	ST JOSEPH'S CYO	$0	$0	$5,000	$0	$0
001	6004	JBS1	DSS	Soc Svc: Commodities Dist	ST. ELIZABETH'S PARISH OUTREACH	$5,000	$5,000	$5,000	$5,000	$7,000
001	7320	JIO1	EXE	Youth Bureau/Office For Child	ST. MARGARET'S BASEBALL/SOFTBALL LEAGUE	$0	$9,000	$9,000	$0	$0
001	6004	HWB1	DSS	Soc Svc: Commodities Dist	ST. MARY'S FOOD PANTRY	$0	$5,000	$5,000	$5,000	$5,000
001	6004	HYW1	DSS	Soc Svc: Commodities Dist	ST. PATRICK HOSPITALITY CENTER	$0	$5,000	$5,000	$5,000	$10,000
001	6004	JIX1	DSS	Soc Svc: Commodities Dist	ST. PATRICK'S PARISH OUTREACH	$0	$0	$5,000	$5,000	$0
001	6004	JBR1	DSS	Soc Svc: Commodities Dist	ST. PETER'S PARISH OUTREACH	$5,000	$15,000	$5,000	$5,000	$7,000
001	6013	HGO1	DSS	Youth Bureau	ST.HUGH'S OUTREACH	$0	$0	$0	$5,000	$7,000
001	7320	HGO1	EXE	Youth Bureau/Office For Child	ST.HUGH'S OUTREACH	$3,351	$5,000	$5,000	$0	$0
001	6004	HHU1	DSS	Soc Svc: Commodities Dist	ST.JOSEPH'S PARISH O/R SHEPARD	$0	$5,000	$5,000	$5,000	$5,000
001	6004	HQG1	DSS	Soc Svc: Commodities Dist	ST.MARY'S OUTREACH (EAST ISLIP)	$5,000	$5,000	$5,000	$5,000	$5,000
001	6410	HBP1	ECD	Economic Development Admin	STALLER FILM FESTIVAL	$22,200	$0	$0	$0	$0
192	6414	HBP1	ECD	Cultural Affairs	STALLER FILM FESTIVAL	$0	$22,200	$22,200	$0	$0
001	4320	ARV1	HSV	Hs: Mental Health Pgms	SUFF COMM CNCL-CLRNG HOUSE PG	$72,593	$72,593	$60,402	$60,402	$60,402
001	4100	HEE1	HSV	Hs: Patient Care Svcs Adm	SUFF.CTY.PERINATAL COALITION	$0	$5,173	$5,173	$5,173	$5,173
001	6013	ARY1	DSS	Youth Bureau	SUFFOLK CNTY SPECIAL OLYMPICS	$0	$0	$0	$70,690	$70,690
001	7320	ARY1	EXE	Youth Bureau/Office For Child	SUFFOLK CNTY SPECIAL OLYMPICS	$68,461	$70,690	$70,690	$0	$0
001	3136	JIU1	PRO	DCJS SVAW RECOVERY ACT	SUFFOLK COALITION AGAINST DOMESTIC VIOLENCE	$0	$0	$19,719	$0	$0
001	8050	HSS1	EXE	Handicapped Services	SUFFOLK COMMUNITY COUNCIL HANDICAPPED PROGRAMS	$20,808	$20,808	$20,808	$20,808	$0
001	4330	GZD1	HSV	Hs Community Support Svc	SUFFOLK COMMUNITY COUNCIL-SPA	$17,405	$16,071	$26,071	$26,071	$26,071
001	6008	JIW1	DSS	Housing Employment & Childcare	SUFFOLK COUNTY BAR PRO BONO FOUNDATION	$0	$0	$20,000	$0	$0
001	6015	JIW1	DSS	Dss: Public Assist Admin	SUFFOLK COUNTY BAR PRO BONO FOUNDATION	$0	$0	$0	$0	$25,000
001	6013	ASA1	DSS	Youth Bureau	SUFFOLK COUNTY BOY SCOUTS	$0	$0	$0	$17,039	$18,039
001	7320	ASA1	EXE	Youth Bureau/Office For Child	SUFFOLK COUNTY BOY SCOUTS	$17,039	$17,039	$22,039	$0	$0
001	3178	GDE1	PRO	Stop Violence Against Women	SUFFOLK COUNTY COALITION AGAINST DOMESTIC VIOLENCE	$37,874	$40,044	$40,044	$40,044	$40,044
001	3252	JDL1	POL	Project Scope	SUFFOLK COUNTY COALITION AGAINST DOMESTIC VIOLENCE	$247,477	$0	$232,861	$0	$0
001	6013	ASC1	DSS	Youth Bureau	SUFFOLK COUNTY GIRL SCOUTS IN	$0	$0	$0	$30,615	$30,615
001	7320	ASC1	EXE	Youth Bureau/Office For Child	SUFFOLK COUNTY GIRL SCOUTS IN	$28,632	$30,615	$30,615	$0	$0

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192	7516	JGH1	MSC	Museums & Historic Associations	SUFFOLK COUNTY HISTORICAL SOCIETY	$0	$260,000	$260,000	$260,000	$260,000
001	4010	GSP1	HSV	Hs: Public Health	SUFFOLK COUNTY SPCA	$12,500	$0	$0	$0	$5,000
001	6017	GHC1	DSS	Domestic Violence Programs	SUFFOLK CTY COALITION (VAP)	$73,323	$73,838	$73,838	$73,838	$73,838
001	6013	GQD1	DSS	Youth Bureau	SUFFOLK JEWISH COMM CENTER	$0	$0	$0	$520,200	$60,000
001	7320	GQD1	EXE	Youth Bureau/Office For Child	SUFFOLK JEWISH COMM CENTER	$500,180	$520,180	$500,180	$0	$0
001	6370	JKM1	LAB	Labor: Administration	SUFFOLK Y JCC-CONNECT TO CARE	$0	$0	$0	$0	$75,000
001	6013	JKI1	DSS	Youth Bureau	SUFFOLK Y JCC-DISCOVERY MUSEUM AND THE NATIONAL JEWISH SPORTS HALL OF FAME AND MUSEUM	$0	$0	$0	$0	$35,000
001	4501	JKK1	HSV	Tobacco Education & Control Program	SUFFOLK Y JCC-HEALTHY CHOICES	$0	$0	$0	$0	$35,000
001	6010	JKG1	DSS	Family, Children & Adult Services	SUFFOLK Y JCC-JUDY LAZAR PARENTING RESOURCE CENTER	$0	$0	$0	$0	$35,000
001	6015	JKF1	DSS	Dss: Public Assist Admin	SUFFOLK Y JCC-KIDSPLACE	$0	$0	$0	$0	$65,000
001	6773	JKL1	EXE	Senior Support Programs	SUFFOLK Y JCC-SENIOR CENTER	$0	$0	$0	$0	$85,000
001	4813	JKJ1	HSV	Services To Disabled Children	SUFFOLK Y JCC-THE RODGER SCHOOL OF MUSIC FOR CHILDREN WITH SPECIAL NEEDS	$0	$0	$0	$0	$35,000
001	6010	JKH1	DSS	Family, Children & Adult Services	SUFFOLK Y JCC-TRANSITIONAL FAMILIES	$0	$0	$0	$0	$75,000
001	6410	JIE1	ECD	Economic Development Admin	TASTE (THE ARTS OF SOUTHOLD TOWN)	$0	$5,000	$5,000	$0	$0
001	6410	JHW1	ECD	Economic Development Admin	TEATRO EXPERIMENTAL YERBABRUJA, INC.	$0	$10,000	$10,000	$0	$0
001	6410	JFB1	ECD	Economic Development Admin	THE GREATER MIDDLE COUNTRY CHAMBER OF COMMERCE	$4,954	$0	$0	$0	$0
001	6004	HTC1	DSS	Soc Svc: Commodities Dist	THE GREATER SAYVILLE FOOD PANTRY	$5,000	$5,000	$5,000	$5,000	$5,000
192	7512	JHI1	PKS	Museums & Historic Associations	THE MASTIC PENINSULA HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
001	6004	JKO1	DSS	Soc Svc: Commodities Dist	THE METHODIST CHURCH	$0	$0	$0	$0	$5,000
001	6013	ASU1	DSS	Youth Bureau	THE MINISTRIES INC (RESIDENCE)	$0	$0	$0	$433,335	$433,335
001	7323	ASU1	EXE	Comprehensive Plning-Runaway	THE MINISTRIES INC (RESIDENCE)	$418,019	$433,335	$433,335	$0	$0
192	6414	HUR1	ECD	Cultural Affairs	THE PERLMAN MUSIC PROGRAM	$0	$7,000	$7,000	$0	$0
001	3136	JIV1	PRO	DCJS SVAW RECOVERY ACT	THE RETREAT	$0	$0	$20,000	$0	$0
001	3178	GDF1	PRO	Stop Violence Against Women	THE RETREAT	$42,564	$42,564	$42,564	$42,564	$42,564
001	6015	GEJ1	DSS	Dss: Public Assist Admin	THE RETREAT INC	$22,088	$22,088	$22,088	$22,088	$22,088
001	6017	ASX1	DSS	Domestic Violence Programs	THE RETREAT, INC.	$202,368	$197,368	$197,368	$197,368	$197,368
001	6013	GDT1	DSS	Youth Bureau	THE SUNSHINE CENTER INC	$0	$0	$0	$37,270	$37,270
001	7320	GDT1	EXE	Youth Bureau/Office For Child	THE SUNSHINE CENTER INC	$48,270	$47,270	$47,270	$0	$0
001	4100	HEG1	HSV	Hs: Patient Care Svcs Adm	THE WITNESS PROJECT	$10,000	$10,000	$10,000	$0	$0
001	4310	GGX1	HSV	Div Of Comm Mental Hygiene	THREE VILLAGE CENT SCHOOL DIST	($1,273)	$0	$0	$0	$0
001	6013	ASY1	DSS	Youth Bureau	THREE VILLAGE COMMUNITY SVCS	$0	$0	$0	$181,400	$181,400
001	7320	ASY1	EXE	Youth Bureau/Office For Child	THREE VILLAGE COMMUNITY SVCS	$168,260	$168,260	$168,260	$0	$0
001	4100	HQL1	HSV	Hs: Patient Care Svcs Adm	THURSDAY'S CHILD	$106,471	$101,700	$101,700	$31,700	$41,700
001	7320	HZT1	EXE	Youth Bureau/Office For Child	TIME FOR TEENS, INC.	$5,000	$5,000	$5,000	$0	$0
001	6010	JEO1	DSS	Family, Children & Adult Services	TIMOTHY HILL RANCH	$0	$161,082	$253,900	$0	$0
001	6015	JGT1	DSS	Dss: Public Assist Admin	TOURO LAW CENTER-MORTGAGE FORECLOSURE AND BANKRUPTCY LAW CLI	$0	$22,000	$22,000	$0	$40,000
001	6772	JGS1	EXE	Older Americans Act Programs	TOURO LAW SCHOOL	$0	$218,567	$218,567	$218,567	$218,567

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001	4317	JAE1	HSV	Alternatives For Youth	TOWN OF BABYLON	$0	$16,375	$10,000	$10,000	$10,000
001	6013	ASZ1	DSS	Youth Bureau	TOWN OF BABYLON	$0	$0	$0	$20,271	$20,271
001	6772	GEL1	EXE	Older Americans Act Programs	TOWN OF BABYLON	$24,691	$25,431	$25,431	$25,431	$25,431
001	7323	ASZ1	EXE	Comprehensive Plning-Runaway	TOWN OF BABYLON	$20,271	$20,271	$20,271	$0	$0
001	7110	JFU1	PKS	Parks, Rec & Conservation	TOWN OF BABYLON (VAN BOURGANDIEN PARK)	$18,776	$0	$0	$0	$0
001	7110	JFV1	PKS	Parks, Rec & Conservation	TOWN OF BABYLON (VENETIAN SHORES PARK)	$10,000	$0	$0	$0	$0
001	4310	ATC1	HSV	Div Of Comm Mental Hygiene	TOWN OF BABYLON NARC GUID CNC	$429,238	$433,476	$433,476	$433,476	$433,476
001	7110	JFW1	PKS	Parks, Rec & Conservation	TOWN OF BABYLON PHELPS LANE PARK IMPROVEMENTS	$10,000	$0	$0	$0	$0
001	7320	JIK1	EXE	Youth Bureau/Office For Child	TOWN OF BABYLON UJIMA PROGRAM	$0	$10,000	$10,000	$0	$0
001	8051	HCR1	EXE	Sc Office For Women	TOWN OF BABYLON UJIMA PROGRAM	$8,452	$0	$0	$0	$0
001	6013	GLA1	DSS	Youth Bureau	TOWN OF BABYLON YOUTH BUREAU	$0	$0	$0	$93,785	$93,785
001	7320	GLA1	EXE	Youth Bureau/Office For Child	TOWN OF BABYLON YOUTH BUREAU	$79,475	$91,946	$91,946	$0	$0
001	6013	HTR1	DSS	Youth Bureau	TOWN OF BABYLON YOUTH COURT	$0	$0	$0	$0	$5,000
001	7320	HTR1	EXE	Youth Bureau/Office For Child	TOWN OF BABYLON YOUTH COURT	$14,917	$15,000	$15,000	$0	$0
192	7512	JHL1	PKS	Museums & Historic Associations	TOWN OF BABYLON, OLD TOWN HALL MUSEUM, BABYLON	$0	$10,000	$10,000	$0	$0
001	3408	HUL1	FRE	Pre Disaster Mitigation Grant	TOWN OF BABYLON-PRE DISASTER MITIGATION GRANT	$2,804	$0	$0	$0	$0
001	3408	JEG1	FRE	Pre Disaster Mitigation Grant	TOWN OF BROOKHAVEN	$8,417	$0	$0	$0	$0
001	6013	ATJ1	DSS	Youth Bureau	TOWN OF BROOKHAVEN	$0	$0	$0	$25,395	$25,395
001	6510	JIH1	EXE	Veterans Service	TOWN OF BROOKHAVEN	$0	$5,000	$5,000	$0	$0
001	6772	GEM1	EXE	Older Americans Act Programs	TOWN OF BROOKHAVEN	$23,922	$25,380	$25,380	$25,380	$25,380
001	7320	ATJ1	EXE	Youth Bureau/Office For Child	TOWN OF BROOKHAVEN	$24,897	$24,897	$24,897	$0	$0
001	3198	AUA1	PRO	STOP-DWI	TOWN OF EAST HAMPTON	$21,886	$24,220	$24,220	$24,220	$24,220
001	3408	JEH1	FRE	Pre Disaster Mitigation Grant	TOWN OF EAST HAMPTON	$38,808	$0	$0	$0	$0
001	6772	GEV1	EXE	Older Americans Act Programs	TOWN OF EAST HAMPTON	$27,061	$27,061	$27,061	$27,061	$27,061
001	6777	JJZ1	EXE	Comm Svcs For The Elderly	TOWN OF EAST HAMPTON	$0	$0	$0	$0	$20,400
115	3135	ATZ1	POL	Town & Village Revenue Sharing	TOWN OF EAST HAMPTON	$638,667	$691,117	$691,117	$691,117	$691,117
001	4317	JAF1	HSV	Alternatives For Youth	TOWN OF HUNTINGTON	$2,100	$16,375	$10,000	$10,000	$10,000
001	6013	AUC1	DSS	Youth Bureau	TOWN OF HUNTINGTON	$0	$0	$0	$7,885	$7,885
001	6772	GEN1	EXE	Older Americans Act Programs	TOWN OF HUNTINGTON	$25,386	$25,431	$25,431	$25,431	$25,431
001	7323	AUC1	EXE	Comprehensive Plning-Runaway	TOWN OF HUNTINGTON	$7,885	$7,885	$7,885	$0	$0
404	8131	DDM1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	TOWN OF HUNTINGTON	$144,701	$144,701	$144,701	$144,701	$144,701
001	6013	AUD1	DSS	Youth Bureau	TOWN OF HUNTINGTON YOUTH BOARD	$0	$0	$0	$133,192	$133,192
001	7320	AUD1	EXE	Youth Bureau/Office For Child	TOWN OF HUNTINGTON YOUTH BOARD	$130,580	$130,580	$130,580	$0	$0
001	4310	AUG1	HSV	Div Of Comm Mental Hygiene	TOWN OF HUNTINGTON/STARSHINE	$653,806	$663,169	$663,169	$663,169	$663,169
001	3408	HUG1	FRE	Pre Disaster Mitigation Grant	TOWN OF HUNTINGTON-PRE DISASTER MITIGATION GRANT	$2,980	$0	$0	$0	$0
001	4317	JAG1	HSV	Alternatives For Youth	TOWN OF ISLIP	$1,275	$16,375	$10,000	$10,000	$10,000
001	6013	AUI1	DSS	Youth Bureau	TOWN OF ISLIP	$0	$0	$0	$18,339	$18,339
001	6013	AUJ1	DSS	Youth Bureau	TOWN OF ISLIP	$0	$0	$0	$83,942	$83,942
001	6013	AUK1	DSS	Youth Bureau	TOWN OF ISLIP	$0	$0	$0	$68,588	$68,588

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001	6772	GEP1	EXE	Older Americans Act Programs	TOWN OF ISLIP	$20,358	$25,431	$25,431	$25,431	$25,431
001	7320	AUJ1	EXE	Youth Bureau/Office For Child	TOWN OF ISLIP	$82,296	$82,296	$82,296	$0	$0
001	7323	AUI1	EXE	Comprehensive Plning-Runaway	TOWN OF ISLIP	$18,339	$18,339	$18,339	$0	$0
001	7325	AUK1	EXE	Spec DInqncy Prevention Pgm	TOWN OF ISLIP	$61,725	$68,588	$68,588	$0	$0
001	4100	HQO1	HSV	Hs: Patient Care Svcs Adm	TOWN OF ISLIP BREAST CANCER COALITION	$5,000	$5,000	$5,000	$0	$0
001	4310	AUT1	HSV	Div Of Comm Mental Hygiene	TOWN OF ISLIP/ACCESS	$380,745	$410,931	$410,931	$410,931	$410,931
001	3198	AUV1	PRO	STOP-DWI	TOWN OF RIVERHEAD	$25,000	$25,000	$25,000	$25,000	$25,000
001	6772	GEQ1	EXE	Older Americans Act Programs	TOWN OF RIVERHEAD	$25,249	$27,701	$27,701	$27,701	$27,701
115	3135	AUW1	POL	Town & Village Revenue Sharing	TOWN OF RIVERHEAD	$1,089,205	$1,178,655	$1,178,655	$1,178,655	$1,178,655
404	8131	DDN1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	TOWN OF RIVERHEAD	$146,688	$146,688	$146,688	$146,688	$146,688
001	3408	HUH1	FRE	Pre Disaster Mitigation Grant	TOWN OF RIVERHEAD-PRE DISASTER MITIGATION GRANT	$53,382	$0	$0	$0	$0
001	3198	AUX1	PRO	STOP-DWI	TOWN OF SHELTER ISLAND	$2,375	$2,375	$2,375	$2,375	$2,375
001	6777	JKA1	EXE	Comm Svcs For The Elderly	TOWN OF SHELTER ISLAND	$0	$0	$0	$0	$20,400
115	3135	AUY1	POL	Town & Village Revenue Sharing	TOWN OF SHELTER ISLAND	$104,111	$112,661	$112,661	$112,661	$112,661
001	3408	HUI1	FRE	Pre Disaster Mitigation Grant	TOWN OF SHELTER ISLAND-PRE DISASTER MITIGATION GRANT	$9,871	$0	$0	$0	$0
001	4317	JAH1	HSV	Alternatives For Youth	TOWN OF SMITHTOWN	$1,350	$16,375	$10,000	$10,000	$10,000
001	6013	AVB1	DSS	Youth Bureau	TOWN OF SMITHTOWN	$0	$0	$0	$23,486	$23,486
001	6777	JKB1	EXE	Comm Svcs For The Elderly	TOWN OF SMITHTOWN	$0	$0	$0	$0	$25,000
001	7320	AVB1	EXE	Youth Bureau/Office For Child	TOWN OF SMITHTOWN	$23,025	$23,025	$23,025	$0	$0
001	4310	AVH1	HSV	Div Of Comm Mental Hygiene	TOWN OF SMITHTOWN/HORIZONS	$708,716	$741,723	$741,723	$741,723	$741,723
001	3408	HUJ1	FRE	Pre Disaster Mitigation Grant	TOWN OF SMITHTOWN-PRE DISASTER MITIGATION GRANT	$13,660	$0	$0	$0	$0
001	3198	AVK1	PRO	STOP-DWI	TOWN OF SOUTHAMPTON	$34,464	$34,500	$34,500	$34,500	$34,500
001	6777	JKC1	EXE	Comm Svcs For The Elderly	TOWN OF SOUTHAMPTON	$0	$0	$0	$0	$20,400
115	3135	AVJ1	POL	Town & Village Revenue Sharing	TOWN OF SOUTHAMPTON	$1,796,061	$1,943,561	$1,943,561	$1,943,561	$1,943,561
001	3198	AVM1	PRO	STOP-DWI	TOWN OF SOUTHOLD	$18,457	$19,000	$19,000	$19,000	$19,000
001	6777	JKD1	EXE	Comm Svcs For The Elderly	TOWN OF SOUTHOLD	$0	$0	$0	$0	$20,400
115	3135	AVL1	POL	Town & Village Revenue Sharing	TOWN OF SOUTHOLD	$818,273	$885,473	$885,473	$885,473	$885,473
001	3408	HUK1	FRE	Pre Disaster Mitigation Grant	TOWN OF SOUTHOLD-PRE DISASTER MITIGATION GRANT	$10,665	$0	$0	$0	$0
001	4320	AVO1	HSV	Hs: Mental Health Pgms	TRANSITNL SVC:SPEC EMPLOYMENT	$69,984	$0	$0	$0	$0
192	6414	JGZ1	ECD	Cultural Affairs	TRAVELING HISPANIC THEATER, INC.	$0	$5,000	$5,000	$0	$0
001	6013	HKA1	DSS	Youth Bureau	TRI-COM YTH AGY HUNTINGTON SD	$0	$0	$0	$0	$21,500
001	7320	HKA1	EXE	Youth Bureau/Office For Child	TRI-COM YTH AGY HUNTINGTON SD	$18,791	$15,000	$15,000	$0	$0
001	6013	GMH1	DSS	Youth Bureau	TRINITY EVANGELICAL LUTHERAN	$0	$0	$0	$22,523	$22,523
001	7320	GMH1	EXE	Youth Bureau/Office For Child	TRINITY EVANGELICAL LUTHERAN	$19,132	$20,271	$20,271	$0	$0
001	6004	HQQ1	DSS	Soc Svc: Commodities Dist	TRINITY LUTHERAN FOOD PANTRY	$5,000	$5,000	$5,000	$5,000	$5,000
001	4320	AVV1	HSV	Hs: Mental Health Pgms	UNITED CEREBRAL PALSY (95%)	$622,971	$599,680	$556,770	$556,770	$556,770
001	6013	AVY1	DSS	Youth Bureau	UNITED NO AMITY YOUTH	$0	$0	$0	$82,859	$82,859
001	7320	AVY1	EXE	Youth Bureau/Office For Child	UNITED NO AMITY YOUTH	$122,191	$122,191	$122,191	$0	$0
001	6008	HHI1	DSS	Housing Employment & Childcare	UNITED VETERANS BEACON HOUSE	$74,151	$141,832	$141,832	$141,832	$141,832

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
001	4618	AVW1	HSV	Emergency Medical Care	UNIVERSITY HOSPITAL	$446,057	$447,979	$447,979	$447,979	$447,979
001	6410	HBU1	ECD	Economic Development Admin	VENETTES CULTURAL WORKSHOP	$0	$5,000	$0	$0	$0
001	7320	HBU1	EXE	Youth Bureau/Office For Child	VENETTES CULTURAL WORKSHOP	$1,475	$0	$5,000	$0	$0
001	6510	JDR1	EXE	Veterans Service	VETERANS OF FOREIGN WARS SUFFOLK COUNTY COUNCIL	$24,919	$30,000	$30,000	$0	$0
001	3136	JIS1	PRO	DCJS SVAW RECOVERY ACT	VIBS	$0	$0	$20,000	$0	$0
001	3178	GDD1	PRO	Stop Violence Against Women	VIBS	$131,150	$136,735	$136,735	$126,735	$136,735
001	3199	JJD1	PRO	JUSTICE ASSISTANCE GRANT	VIBS	$0	$0	$10,075	$0	$0
001	6035	GSG1	DSS	Tanf Non Res Dom Violence	VICTIMS INFO BUREAU OF SUF CTY	$51,327	$47,602	$32,081	$0	$0
001	6015	GEK1	DSS	Dss: Public Assist Admin	VICTIMS INFO BUREAU OF SUFFOLK	$22,069	$22,088	$22,088	$22,088	$22,088
001	4100	AWB1	HSV	Hs: Patient Care Svcs Adm	VICTIMS INFORMATION BUREAU	$50,309	$51,353	$51,353	$51,353	$51,353
001	6017	AWF1	DSS	Domestic Violence Programs	VICTIMS INFORMATION BUREAU	$643,285	$533,358	$533,358	$526,358	$531,358
001	3198	AWI1	PRO	STOP-DWI	VILLAGE OF AMIITYVILLE	$21,188	$22,000	$22,000	$22,000	$22,000
115	3135	AWH1	POL	Town & Village Revenue Sharing	VILLAGE OF AMIITYVILLE	$427,402	$462,502	$462,502	$462,502	$462,502
115	3135	AWK1	POL	Town & Village Revenue Sharing	VILLAGE OF ASHAROKEN	$37,139	$40,189	$40,189	$40,189	$40,189
001	6410	JHZ1	ECD	Economic Development Admin	VILLAGE OF BABYLON	$0	$50,000	$50,000	$0	$0
001	7110	JFX1	PKS	Parks, Rec & Conservation	VILLAGE OF BABYLON	$20,000	$0	$0	$0	$0
001	6410	JKQ1	ECD	Economic Development Admin	VILLAGE OF BRIGHTWATERS	$0	$0	$0	$0	$5,000
001	3198	AWM1	PRO	STOP-DWI	VILLAGE OF EAST HAMPTON	$11,000	$11,000	$11,000	$11,000	$11,000
115	3135	AWL1	POL	Town & Village Revenue Sharing	VILLAGE OF EAST HAMPTON	$64,536	$69,836	$69,836	$69,836	$69,836
404	8131	AWS1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	VILLAGE OF GREENPORT	$26,984	$26,984	$26,984	$26,984	$26,984
115	3135	AWV1	POL	Town & Village Revenue Sharing	VILLAGE OF HEAD OF HARBOR	$62,101	$67,201	$67,201	$67,201	$67,201
115	3135	AWY1	POL	Town & Village Revenue Sharing	VILLAGE OF HUNTINGTON BAY	$70,016	$75,766	$75,766	$75,766	$75,766
001	3408	HUO1	FRE	Pre Disaster Mitigation Grant	VILLAGE OF HUNTINGTON BAY-PRE DISASTER MITIGATION GRANT	$17,536	$0	$0	$0	$0
001	7110	JCF1	PKS	Parks, Rec & Conservation	VILLAGE OF LINDENHURST (PARKS)	$20,000	$0	$0	$0	$0
115	3135	AXB1	POL	Town & Village Revenue Sharing	VILLAGE OF LLOYD HARBOR	$154,035	$166,685	$166,685	$166,685	$166,685
115	3135	AXD1	POL	Town & Village Revenue Sharing	VILLAGE OF NISSEQUOQUE	$74,887	$81,037	$81,037	$81,037	$81,037
001	3198	AXH1	PRO	STOP-DWI	VILLAGE OF NORTHPORT	$12,500	$12,500	$12,500	$12,500	$12,500
115	3135	AXG1	POL	Town & Village Revenue Sharing	VILLAGE OF NORTHPORT	$348,862	$377,512	$377,512	$377,512	$377,512
404	8131	AXF1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	VILLAGE OF NORTHPORT	$126,851	$126,851	$126,851	$126,851	$126,851
001	3408	HUQ1	FRE	Pre Disaster Mitigation Grant	VILLAGE OF NORTHPORT-PRE DISASTER MITIGATION GRANT	$16,519	$0	$0	$0	$0
115	3135	AXI1	POL	Town & Village Revenue Sharing	VILLAGE OF OCEAN BEACH	$6,088	$6,588	$6,588	$6,588	$6,588
404	8131	AXJ1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	VILLAGE OF OCEAN BEACH	$28,017	$28,017	$28,017	$28,017	$28,017
404	8131	AXK1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	VILLAGE OF PATCHOGUE	$18,009	$18,099	$18,099	$18,099	$18,099
192	6414	JGX1	ECD	Cultural Affairs	VILLAGE OF PATCHOGUE, CARNEGIE LIBRARY	$0	$5,000	$5,000	$0	$0
001	3198	AXN1	PRO	STOP-DWI	VILLAGE OF QUOGUE	$10,000	$10,000	$10,000	$10,000	$10,000
115	3135	AXM1	POL	Town & Village Revenue Sharing	VILLAGE OF QUOGUE	$41,401	$44,801	$44,801	$44,801	$44,801
001	3198	AXL1	PRO	STOP-DWI	VILLAGE OF SAG HARBOR	$13,311	$14,500	$14,500	$14,500	$14,500
115	3135	AXO1	POL	Town & Village Revenue Sharing	VILLAGE OF SAG HARBOR	$98,022	$106,072	$106,072	$106,072	$106,072
404	8131	AXP1	DPW	Res Assmnt Fd Payt Twn/Vlg Sd	VILLAGE OF SAG HARBOR	$19,938	$19,938	$19,938	$19,938	$19,938

CONTRACTED AGENCY FUNDING IDENTIFIED BY ACTIVITY NAME

Fund	Approp	Act Code	Dept	Appropriation Name	Activity Name	2009 Actuals	2010 Adopted	2010 Estimated	2011 Requested	2011 Recommended
115	3135	AXR1	POL	Town & Village Revenue Sharing	VILLAGE OF SALTAIRE	$1,827	$1,977	$1,977	$1,977	$1,977
001	3198	AXS1	PRO	STOP-DWI	VILLAGE OF SOUTHAMPTON	$8,593	$14,000	$14,000	$14,000	$14,000
115	3135	AXQ1	POL	Town & Village Revenue Sharing	VILLAGE OF SOUTHAMPTON	$183,259	$198,309	$198,309	$198,309	$198,309
001	3198	AXT1	PRO	STOP-DWI	VILLAGE OF WESTHAMPTON BEACH	$6,873	$7,500	$7,500	$7,500	$7,500
115	3135	AXU1	POL	Town & Village Revenue Sharing	VILLAGE OF WESTHAMPTON BEACH	$72,451	$78,401	$78,401	$78,401	$78,401
001	6010	GGY1	DSS	Family, Children & Adult Services	VINES	$82,457	$35,000	$0	$0	$0
192	7512	JHO1	PKS	Museums & Historic Associations	WADING RIVER HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
192	7516	JGI1	MSC	Museums & Historic Associations	WALT WHITMAN BIRTHPLACE	$0	$103,875	$103,875	$103,875	$105,765
001	6510	JIL1	EXE	Veterans Service	WEST ISLIP AMERICAN LEGION	$0	$10,000	$10,000	$0	$10,000
001	6410	JHY1	ECD	Economic Development Admin	WEST ISLIP ASSOCIATION	$0	$5,000	$5,000	$0	$5,000
001	6410	JHX1	ECD	Economic Development Admin	WEST ISLIP BEAUTIFICATION SOCIETY	$0	$5,000	$5,000	$0	$5,000
001	4100	HRB1	HSV	Hs: Patient Care Svcs Adm	WEST ISLIP BREAST CANCER COALITION	$0	$5,000	$5,000	$0	$5,000
001	6410	HRD1	ECD	Economic Development Admin	WEST ISLIP COMMUNITY ORCHESTRA	$0	$5,000	$5,000	$0	$5,000
001	6013	AYF1	DSS	Youth Bureau	WEST ISLIP YES	$0	$0	$0	$104,706	$104,706
001	7320	AYF1	EXE	Youth Bureau/Office For Child	WEST ISLIP YES	$94,235	$99,235	$99,235	$0	$0
001	6410	GTG1	ECD	Economic Development Admin	WESTHAMPTON BCH PERFORM ARTS	$17,500	$0	$0	$0	$0
192	6414	GTG1	ECD	Cultural Affairs	WESTHAMPTON BCH PERFORM ARTS	$0	$17,500	$17,500	$0	$0
001	6004	HRI1	DSS	Soc Svc: Commodities Dist	WESTMINSTER PRESBYTERIAN CHURCH OUTREACH PROGRAM	$0	$5,000	$0	$0	$0
001	7110	HEN1	PKS	Parks, Rec & Conservation	WILDLIFE RESCUE CENTER OF THE HAMPTONS INC	$5,000	$5,000	$5,000	$0	$0
001	4310	HKC1	HSV	Div Of Comm Mental Hygiene	WSNCHS EAST, INC	$442,123	$436,815	$436,815	$436,815	$436,815
001	4100	AYM1	HSV	Hs: Patient Care Svcs Adm	WYANDANCH CLINIC	$5,883,924	$5,914,316	$5,914,316	$5,914,316	$5,914,316
001	6410	HRM1	ECD	Economic Development Admin	WYANDANCH COMMUNITY DEVELOPMENT CORP.	$5,000	$5,000	$5,000	$0	$0
001	6013	AYP1	DSS	Youth Bureau	WYANDANCH YOUTH SERVICES, INC	$0	$0	$0	$157,491	$157,491
001	7325	AYP1	EXE	Spec DInqncy Prevention Pgm	WYANDANCH YOUTH SERVICES, INC	$141,732	$157,491	$157,491	$0	$0
192	7512	JHJ1	PKS	Museums & Historic Associations	YAPHANK HISTORICAL SOCIETY	$0	$5,000	$5,000	$0	$0
001	7320	HXM1	EXE	Youth Bureau/Office For Child	YAPHANK PRESBYTERIAN CHURCH YOUTH PROGRAM	$5,000	$5,000	$5,000	$0	$0
001	6013	HGT1	DSS	Youth Bureau	YES INC	$0	$0	$0	$0	$5,000
001	7320	HGT1	EXE	Youth Bureau/Office For Child	YES INC	$7,998	$5,000	$5,000	$0	$0
001	4310	AYU1	HSV	Div Of Comm Mental Hygiene	YMCA OF L I INC	$1,138,718	$1,183,457	$1,183,457	$1,183,457	$1,183,457
001	7320	GTH1	EXE	Youth Bureau/Office For Child	YOUTH EXPERIENCE ART (YEA) PRO	$50,235	$0	$0	$0	$0
192	6414	GTH1	ECD	Cultural Affairs	YOUTH EXPERIENCE ART (YEA) PRO	$0	$100,471	$100,471	$0	$0
001	7320	AZB1	EXE	Youth Bureau/Office For Child	YTH DEVLPMT ASSN OF COMMACK IN	$8,000	$31,042	$31,042	$0	$0