

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

2015 PROPERTY TAX FREEZE CREDIT ADOPTED BUDGET

SUMMARY OF FISCAL 2015

OCTOBER 2014

ORDINANCE 144-14



NASSAU LEADS IN GOVERNMENT EFFICIENCIES

Over \$500 Million in Savings from Public-Private Partnerships:

- Wastewater Treatment Plants
- Bus Transportation
- Inmate Healthcare Costs
- Redevelopment of Nassau Veterans Memorial Coliseum
- New Twin Ice Rinks
- New Ball Fields at Mitchel Field
- NY Cosmos Practice Field

Additional Cost-Savings Initiatives:

- Hundreds of Millions in Reduced Labor Costs and New Labor Contract Reforms
- Reduced Energy Costs
- Department Consolidations
- Photocopy Machine and Phone Line Reductions

OFFICE OF MANAGEMENT AND BUDGET

Deputy County Executive

Eric Naughton

Budget Director

Roseann D'Alleva

FINANCE & OPERATIONS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Nassau County

New York

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation Award to Nassau County, New York for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**TRANSMITTAL LETTER FROM THE
COUNTY EXECUTIVE**



EDWARD P. MANGANO
COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE
THE THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING
1550 FRANKLIN AVENUE
MINEOLA, NEW YORK 11501
516-571-3131

September 15, 2014

Dear Neighbors,

The 2015 Proposed County Budget reflects the progress we have achieved in freezing real property taxes while structurally repairing Nassau County through efficiency initiatives, shared services, labor contract savings, assessment reform and cost-cutting public-private partnerships. In addition, my administration's economic development initiatives have returned companies to Nassau County, created over 1,000 new home rental opportunities and resulted in Nassau County having the lowest unemployment rate in the region.

As in every year, economic conditions typically create new challenges for government. This year is no exception. Primarily, Nassau County has three anomalies I address within this budget.

First, Nassau County faces an unusual and disproportionate decline in Sales Tax receipts when compared with other counties in the region. This decline is not supported by typical indicators. For example, unemployment is at an all-time low and hotel stays are higher in 2014 than 2013 despite last year's surge from post-Superstorm Sandy local stays. Accordingly, Nassau County retained Moody's Analytics to study this anomaly. Notwithstanding this anomaly, this budget ensures Nassau's finances remain balanced for 2015.

Second, police overtime spiked during the time period in which the County negotiated labor concessions which require new employee contributions to healthcare and pension costs. The County refrained from hiring new police officers during this time to avoid hiring higher paid employees who were not required to contribute to their healthcare and pension plans. Concession agreements were reached in April and Nassau County commenced hiring new employees who are required to contribute to their healthcare and pensions. Overtime savings will be achieved by the hiring of additional police officers to fill minimum manning positions as reflected in the budget.

Third, my administration has achieved historic assessment reforms in Class 4 where the largest financial burden to taxpayers exists. Reforms will end the decades of debt accumulated under the prior system. Going forward as presented in 2010, the County will bond to pay off the prior decade of accumulated debt pursuant to the plan presented and approved in 2012. Upon completion of the plan, Nassau will no longer accumulate such debt nor borrow to pay it.

The 2015 Budget participates in the Governor's Property Tax Freeze Credit program. The program requires the County to stay within the New York State Property Tax Cap and submit an efficiency plan in 2016. The County is positioned to participate and recapture millions of dollars from the State of New York. The State will return collected amounts directly to Nassau County homeowners with income not exceeding \$500,000. The average homeowner cap and credit will be approximately \$41. Nassau County sends far more money to Albany than it receives. It's refreshing to participate in a program that will return millions of dollars to Nassau County government.

Together, we have made tough choices to structurally repair Nassau County's finances. My Administration has enacted reforms and created a more streamlined and efficient government that will generate recurring savings to benefit this generation and future generations.

Sincerely,



Edward P. Mangano
County Executive



New York State Property Tax Freeze Credit Fact Sheet

The Property Tax Freeze Credit is a two-year tax relief program that reimburses qualifying New York State homeowners for increases in local property taxes on their primary residences.

In order for the credit to be available to the homeowners in a local taxing jurisdiction, the jurisdiction must comply with the New York State Property Tax Cap and, after the first year, must also develop an efficiency plan.

Eligibility requirements

1. Homeowner requirements

To be eligible for the credit, homeowners must meet the requirements for the STAR property tax exemption:

- The property must be the homeowner’s primary residence.
- The total household income must be \$500,000 or less.

New York City homeowners are **not** eligible for the freeze credit. New York City homeowners and renters are, however, eligible for the New York City Circuit Breaker Tax Credit.

2. School district /local government requirements

The requirements imposed on taxing jurisdictions (school districts and local governments) will be phased in over two years.

Year 1: The jurisdiction must comply with the property tax cap. This means the increase in the tax levy cannot be more than that allowed by a formula established by State law.

Year 2: In the second year, the jurisdiction must comply with the tax cap and also develop and implement a Government Efficiency Plan to reduce costs by consolidating services.

Timeline and Requirements for School Districts*

Year	Eligibility Requirement
Year 1 (2014-15)	Comply with tax cap only
Year 2 (2015-16)	Comply with tax cap and submit an efficiency plan by June 1, 2015 that is determined to be compliant by the State Division of Budget.

Timeline and Requirements for Local Governments*

Year	Eligibility Requirement
Year 1 (fiscal years beginning in 2015)	Comply with tax cap only
Year 2 (fiscal years beginning in 2016)	Comply with tax cap and submit an efficiency plan by June 1, 2015 that is determined to be compliant by the State Division of Budget.

* Different rules apply in Buffalo, Rochester, Syracuse, and Yonkers – see page 2.

Jurisdictions’ eligibility determined separately

Each taxing jurisdiction is treated separately for purposes of eligibility for the credit. For example, a homeowner may be subject to town, village, and fire district taxes. If only the town and village comply with the requirements:

- the homeowner will receive a credit based on increases to town and village taxes, and
- since the fire district did not comply, the homeowner will **not** receive a credit based on the fire district tax.

Credit amounts

As a general rule, the freeze credit will fully reimburse eligible homeowners for increases to their taxes imposed by all jurisdictions that comply with the eligibility requirements. The freeze credit will be the greater of:

- the actual increase in the homeowner's tax bill, or,
- the previous year's tax bill multiplied by an inflation factor (the lesser of 2% or inflation). For 2014 the inflation factor for school districts is 1.46%.

Homeowners whose tax bills go down, stay the same, or increase less than the inflation factor will receive a credit equal to the previous year's tax bill multiplied by the inflation factor.

Calculating increases using baseline year

The increase is calculated as the difference between the homeowner's taxes in:

- the year before the freeze went into effect (baseline year), and
- the current year.

If the taxing jurisdiction is compliant for both years of the freeze:

- In **year one**, the credit will be determined based on the tax paid in year one and the tax paid in the baseline year.
- In **year two**, the credit will be determined based on the tax paid in year two and the tax paid in the baseline year.

If the taxing jurisdiction is only compliant in the second year of the freeze, the credit will be determined based on the tax paid in the second year and the tax paid in the previous year - **not** the baseline year.

Exceptions

There are some exceptions. The credit will not reimburse homeowners for increases that are the result of:

- improvements to the property that increase its value,
- changes in a property's exemption status,
- a jurisdiction-wide reassessment to the extent the increase in the homeowner's assessed value exceeds the average change in assessed value.

How to get the credit

Eligible homeowners do not need to do anything to receive the credit. The Tax Department will review eligibility data and calculate the credit for all qualifying taxing jurisdictions. In the Fall of each of the program's three years (2014, 2015, 2016), the department will mail eligible taxpayers a single check that will be the total of the credits for each jurisdiction that is in compliance.

Freeze Credit Payment Calendar

Fall 2014	Year 1 - School district
Fall 2015	Year 2 - School district & Year 1 - Local government
Fall 2016	Year 2 - Local government

Homeowners who do not receive a check and who believe they are entitled to the credit (or who believe the credit should have been larger) will be able to contact the Tax Department to have their case reviewed.

Co-ops and mobile homes

The credit for co-ops and mobile homes that are not separately assessed will be calculated as such:

- **Co-op owners:** the credit will be 60% of the average credit for the jurisdiction.
- **Mobile home owners:** the credit will be 25% of the average credit for the jurisdiction.

Buffalo, Rochester, Syracuse, and Yonkers

Different rules apply in Buffalo, Rochester, Syracuse, and Yonkers. These cities impose a single levy that includes both city and school district taxes. For purposes of the freeze credit, 67% of the tax is attributable to school tax and 33% attributable to city tax. These cities must comply with the tax cap in 2014-15 and 2015-16 to be eligible for the freeze credit.

- For 2014, the credit will be equal to that part of the increase attributable to school tax (67%).
- For 2015, the credit will be based on both the city and school tax components.
- For 2016, the credit will be based on 33% of the 2015-16 levy - the amount attributable to city tax.

COUNTY MISSION, VISION AND VALUES STATEMENT



COUNTY MISSION, VISION AND VALUES

MISSION

The Mangano Administration's primary Mission is to right-size government through cutting wasteful spending, eliminating duplicate services, and delivering essential services without raising real property taxes.

VISION

- Provide Nassau County's government services through efficiency, consolidation and/or elimination of various departments and functions which are duplicate
- Continue to provide essential governmental services in an efficient and diligent manner
- Contain expense growth at all levels of government
- Administer County government more efficiently, utilizing shared services, workforce management, consolidations, and increased productivity
- Maintain Nassau County's quality of life for residents and future generations

COUNTY VALUES

To maintain Nassau County's model suburban quality of life for future generations

Nassau Residents First – to instill County pride and develop community cohesiveness

Constituent Loyalty – to provide the most efficient services

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – to accept responsibility regardless of outcomes

Resourceful – to achieve outstanding performance and reach creative solutions

Effective – to serve each and every day to our fullest potential

Sincere – to seek veracity in all issues to achieve the best possible outcomes

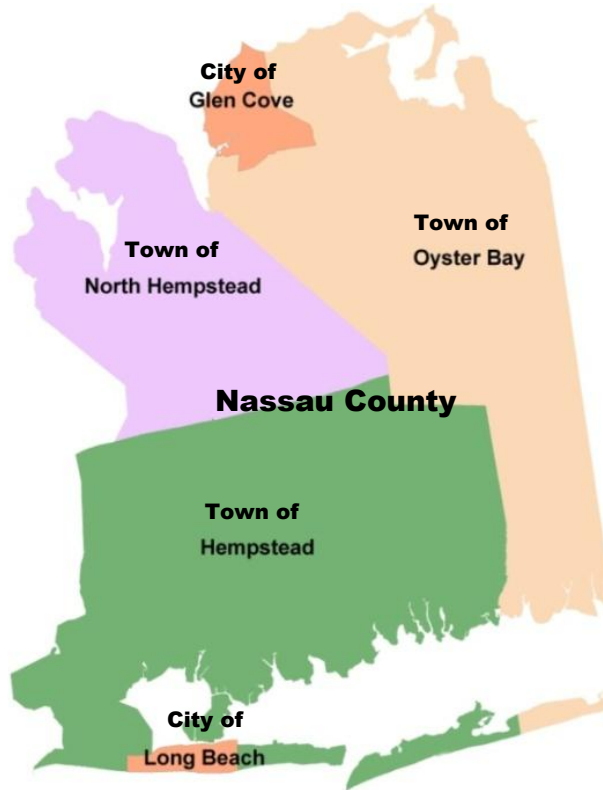
COUNTY MISSION, VISION & VALUES STATEMENT



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

Each year's budget process highlights the challenges faced by government. Initiatives successfully completed by the Mangano Administration address these challenges and will positively affect the County's finances for many years. One of the County's most daunting fiscal challenges has been the overwhelming liability from successful property assessment grievances. In the past, approximately \$100 million of property tax refunds have been financed with bonds each year, resulting in a related outstanding long-term debt balance of approximately one billion dollars. The County Executive has addressed this hurdle in two ways: one for commercial properties and one for residential.

On June 20, 2014, the New York State Assembly and the New York State Senate passed historic assessment legislation, which the Governor signed on November 21, 2014, that will greatly aid the County in achieving structural balance. Simply put, this is the largest structural reform that Nassau County has ever achieved. The State Legislature passed the bill with bi-partisan local and State support, which included the support of the Nassau County Interim Finance Authority (NIFA).

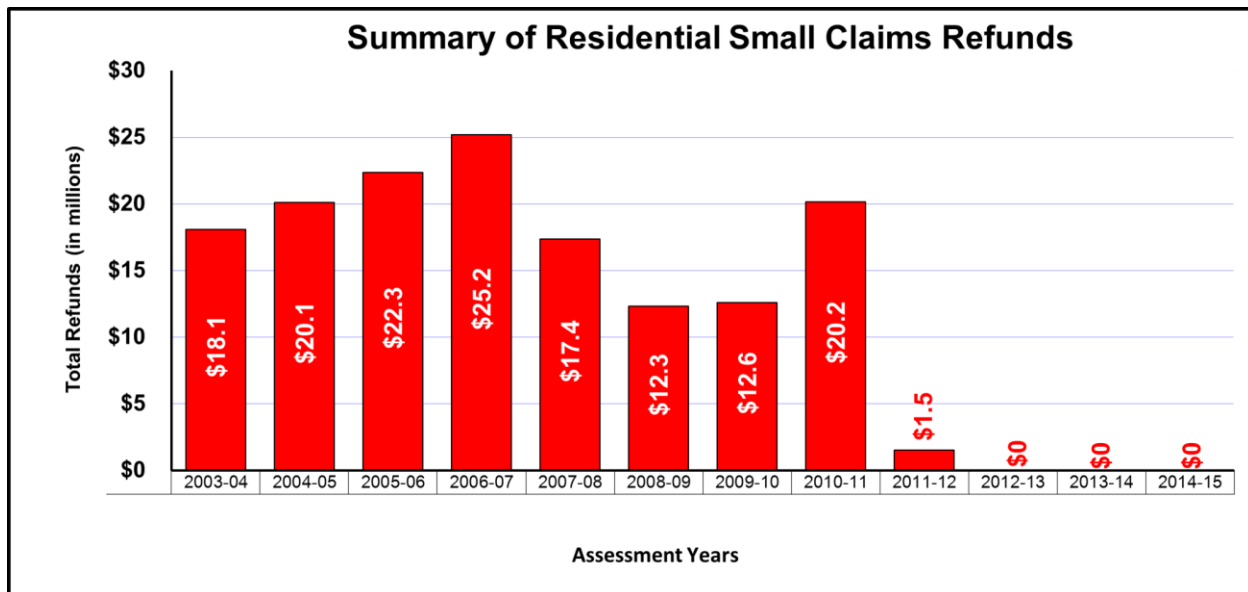
EXECUTIVE SUMMARY



This legislation creates a Disputed Assessment Fund that will establish a manageable and fiscally-sound process to satisfy most commercial tax certiorari refunds and end the need to borrow to pay for tax refunds, which has been the practice of the County since the 1970s. The County's borrowing was made necessary by the County guaranty, which requires the County (unlike any other county in New York) to fund the property tax refunds of the towns, special districts, and all but one of the school districts in the County. This legislation saves the County more than \$730 million in debt service payments over the next 20 years and Moody's Investors Service recognizes this as a credit positive that will provide recurring funding for successful tax challenges.

Establishing a Disputed Assessment Fund to satisfy commercial cases will also result in a more equitable allocation of taxes between residential and commercial property owners. Currently, all property owners bear the burden of paying tax certiorari refunds. This creates an inequity between residential and commercial property owners because commercial property owners generate a vast majority of the refunds. This legislation will address this unfair cost allocation by properly placing the burden of these refunds on commercial property owners.

In addition, the implementation of a residential small claims settlement program, which was initiated for tax year 2011/2012, has reduced and will continue to reduce liability for the County. This successful initiative has resulted in the County resolving all residential small claims grievances prior to the finalization of the tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, these homeowners no longer pay property taxes they do not owe. The chart below depicts the County's success in eliminating residential small claims liability.



EXECUTIVE SUMMARY



Public Private Partnerships (P3) have played a vital role in improving Nassau's finances. The re-development of Nassau Veterans Memorial Coliseum by Bruce Ratner's Nassau Events Center (NEC <http://www.forestcity.net/company/Pages/default.aspx>) team will be a centerpiece bolstering Nassau's economy. NEC will invest a minimum of \$229 million in renovating the Coliseum and building a 2,000-seat indoor theater, an outdoor amphitheater, restaurants, an ice-skating rink, and retail space. The newly re-developed Coliseum will generate \$334 million in rental income. Additional revenues, forecasted to be in excess of \$200 million, will be derived from projected sales and related economic activity including entertainment, sales and hotel taxes, parking, arena revenues (ticket fees, merchandising, rental/leasing, concessions), and plaza rental revenues.

On July 18, 2014, the Nassau County Legislature approved a twenty-year agreement for the operation and maintenance of the County sewer system with United Water <https://www.unitedwater.com/LocalNavigation.aspx>. This partnership with the County will reduce the cost of sewer operations and will generate additional savings throughout the term of the contract. The contractual commitment of United Water will have an immediate impact by reducing County staffing costs a minimum of \$10 million annually. In addition, the County plans to reassign sewer employees who do not continue to perform sewer work to other areas of the Public Works Department and other County departments. These reassignments are projected to reduce County overtime expense in other operational areas.

Other P3 initiatives have successfully reduced costs, including the partnership with Transdev Services, Inc. (formerly Veolia Transportation) to deliver bus service to Nassau residents at a cost that is \$33 million less than what the Metropolitan Transportation Authority (MTA) would have charged the County <http://www.transdev.com/en/>. An initiative with Armor Correctional Health Services for the delivery of inmate healthcare services at the Nassau County Correctional Center saves seven million dollars annually <http://www.armorcorrectional.com/>.

In 2014, the County reached agreements with its major labor unions thereby ending a three-year wage freeze. The agreements bring historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for new police hires. Work rule changes and adjustments to vacation and compensatory leave will achieve additional savings.

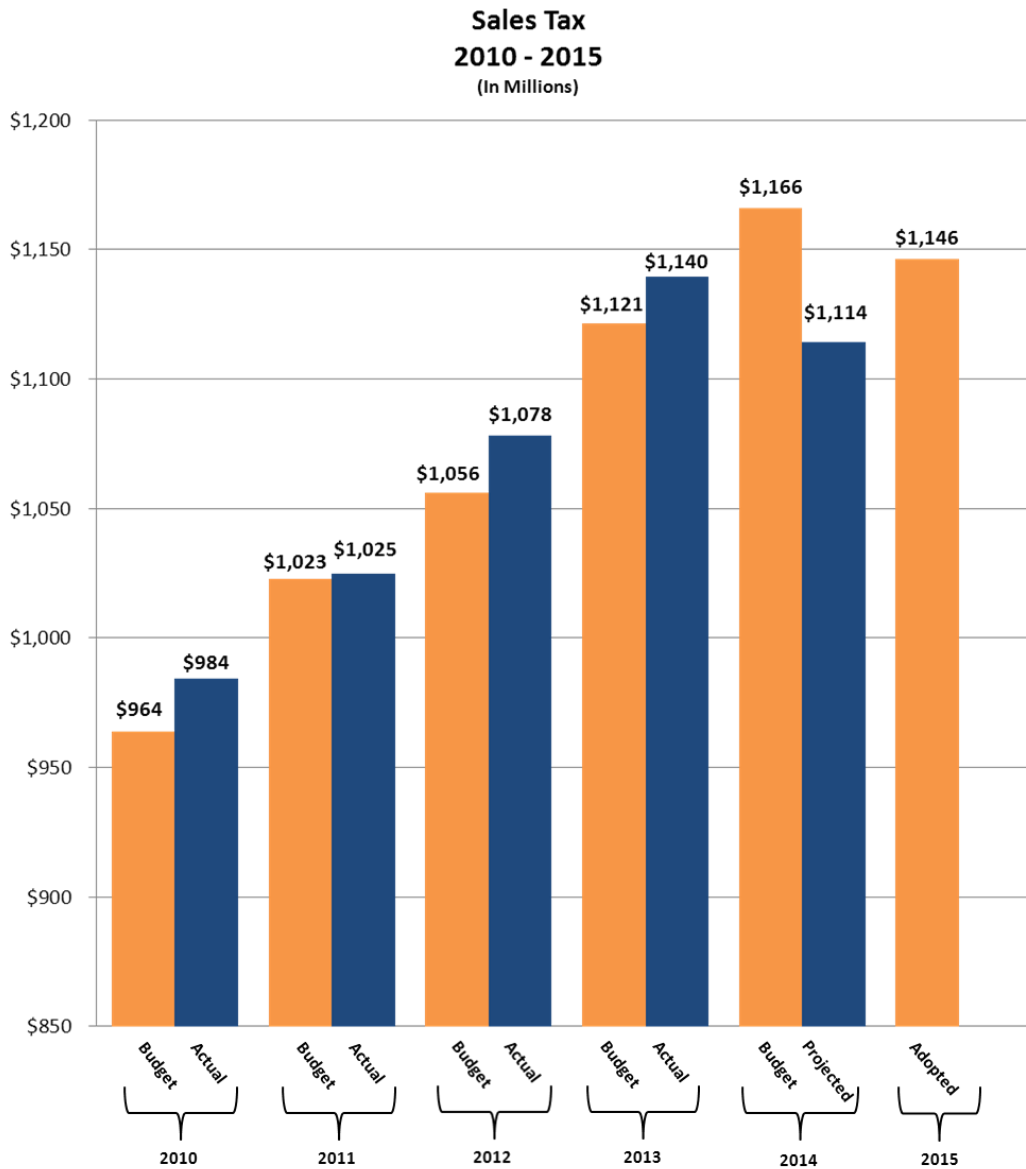
The labor agreements, which are in place through 2017, bring cost certainty to the labor situation and minimize litigation risk. Collective bargaining units have given up wage increases for fiscal 2013, which reduce the County's potential liability from an adverse court decision with respect to retroactive increases to \$101 million from \$232 million.

The County's sales tax revenues have been disappointing in 2014, with collections through the end of the third quarter, down approximately 5.9% from the comparable period in 2013. The revised 2014 sales tax projection is \$25.3 million below 2013 actual revenues. The County has adjusted its Operating Budget to account for this sales tax shortfall that it projects at \$51.5

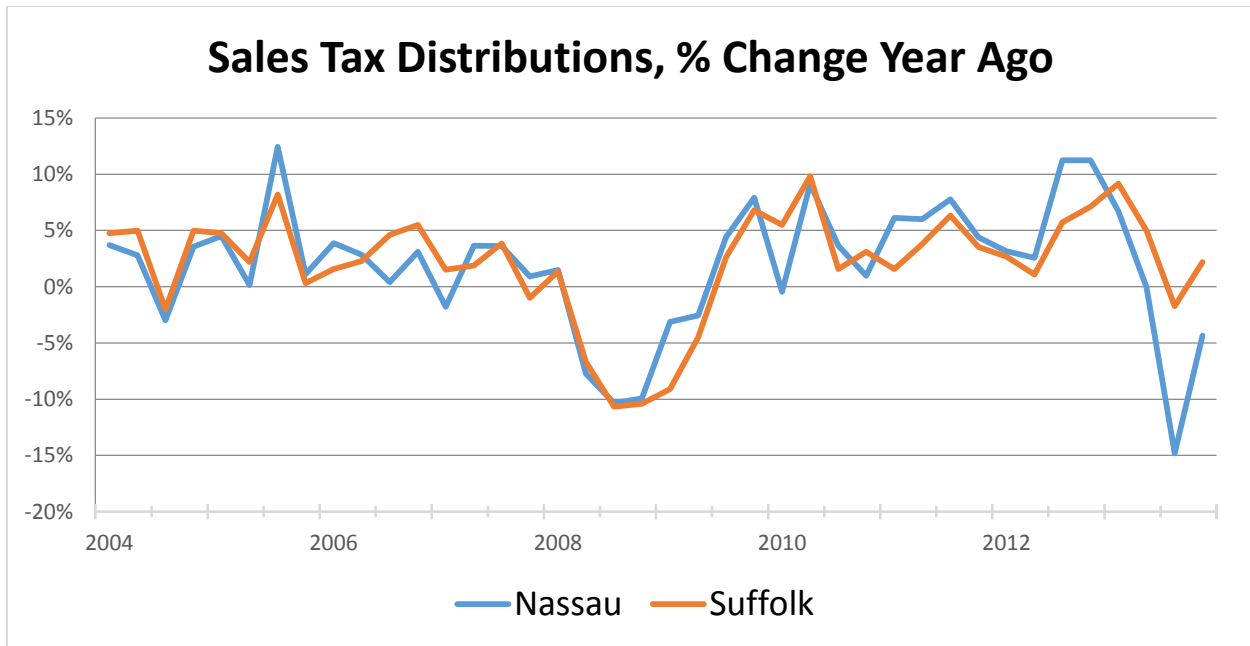
EXECUTIVE SUMMARY



million for 2014, and has budgeted 3% growth in 2015 from this reduced baseline. The chart below shows sales tax revenues compared to the budget since 2010.



Nassau County faces an unusual and disproportionate decline in sales tax receipts when compared with other counties in the region. Historically, Nassau and Suffolk county sales tax revenues have tracked each other closely. The graph below illustrates this relationship.



In 2014, this historical relationship is not holding to form. Comparing the first half of 2014 with the first half of 2012, which eliminates the impact of post-Superstorm Sandy spending experienced in 2013, Nassau County sales tax revenues increased approximately 1.5%, while Suffolk County experienced a 7% rise. Due to the unexplained drop in sales tax receipts in 2014, the County hired a leader in the industry, Moody’s Analytics, to assist the County in analyzing the data and developing the County’s sales tax forecast. There does not appear to be any large economic change for the two counties over that time to account for that large of a discrepancy in taxable sales activity. As recommended by Moody’s as a best practice, the County has requested that the New York State Department of Taxation and Finance perform a tax expenditure or inventory study to review this data.

The Administration’s conservative budget estimates for sales tax receipts have yielded positive results, as illustrated in the Budget vs. Actual graph. Moody’s economic model predicts that sales tax revenues will begin to rebound over the second half of 2014, narrowing the full year-over-year decline. Sales tax collections in 2015 will then normalize to a growth rate more consistent with historical periods of economic recovery. Much of that strength will come in the first quarter of 2015, which, compared with the extraordinary weather effects in 2014, will be strong. The 2015 Budget assumes a 2.3% sales tax decline in 2014 and growth of 3% in 2015. In addition, the Administration believes that additional Superstorm Sandy stimulus totaling nearly \$1 billion will strengthen and support our local economy and positively affect sales tax collections in the years ahead. The outlook for disposable personal income in Nassau County leads to an expectation of a return to stronger growth in 2015, after an expected nominal increase of only 0.5% in 2014.

EXECUTIVE SUMMARY



The Governor's Property Tax Freeze Credit program requires the County to stay within the New York State Property Tax Cap. The 2015 Budget includes an adjustment that is consistent with the program. As such, homeowners eligible for the School Tax Relief (STAR) property tax exemption will receive a credit from New York State and will not be financially affected by the adjustment.

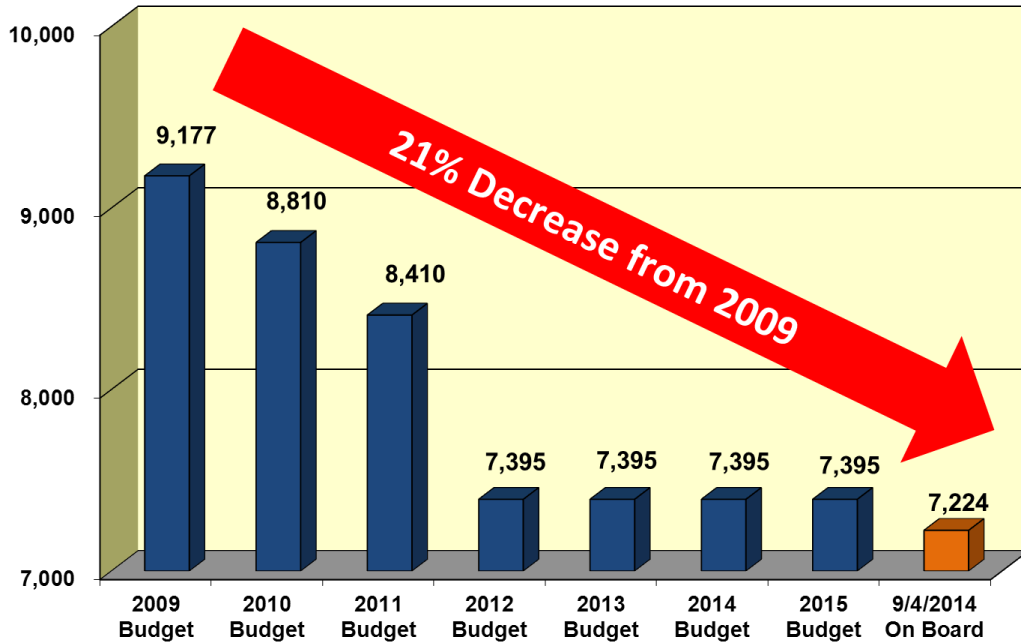
The adjustment will also strengthen the County's sewer fund. In its October 2, 2009 staff report, NIFA noted that the sewer fund would run out of fund balance by 2013 and that the County would need to make significant adjustments to close the large mismatch that currently exists between revenues and expenditures. Through efficient management of the sewer system, coupled with savings achieved through the aforementioned operator agreement with United Water, the County has successfully delayed and reduced those adjustments.

Workforce management has been critical to maintaining the fiscal health of Nassau County. The 2015 Budget continues to control and reduce expenditures. The County successfully reduced its workforce in each year since 2009 through a combination of voluntary separation incentive programs, layoffs, and attrition, and will maintain these reductions in 2015. In 2009, the County's budgeted workforce was 9,177 full-time employees. As a result of strong fiscal management, the County's budgeted workforce is 7,395 positions for 2015 and the County's on-board positions total 7,224 as of September 4, 2014, a reduction of nearly 2,000 positions, or 21.3%, from 2009 authorized levels.

The chart below illustrates the workforce reduction since 2009.



Workforce Management



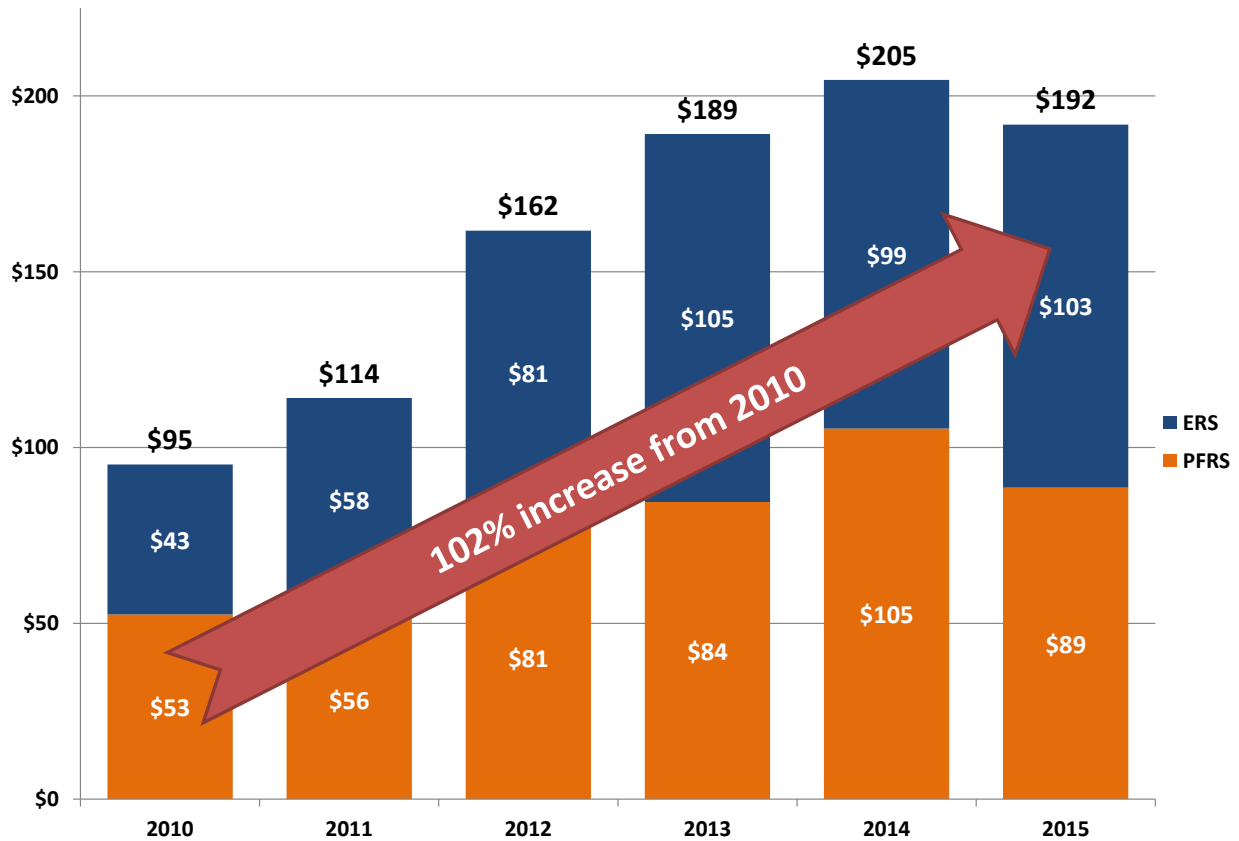
Going forward, the Mangano Administration will continue to optimize workforce levels while ensuring that all essential services are provided for all Nassau County residents.

The funding of employee fringe benefits presents a major challenge to the County. The County’s two major fringe benefit costs are health insurance and employee pensions. Health insurance costs in the 2015 Budget are projected to rise by 6.9%, an increase of \$18.2 million from 2014 projected costs, bringing the total cost for family coverage to nearly \$22,000. Because of this high cost, it was critical that the Administration was able to achieve concessions from the unions, requiring a 15% contribution to the cost of health insurance for new employees.

The chart below illustrates the growth in pension contributions, which have more than doubled since 2010.



**Nassau County Pension Bill
2010 - 2015**
(in millions)



* Includes All Funds Net of Prior Year Amortization

The good news is that invested funds of the New York State and Local Retirement System have been performing well and that the negative effects from the 2008 recession are finally behind us. The 2014 investment rate of return of 13.02%, as reported by the Division of Investment and Cash Management of the Office of the New York State Comptroller, far exceeds the 7.5% growth assumption. The New York State Comptroller has indicated that employer contribution rates will further decline in 2015 and 2016. Nassau County’s average contribution rate for the Employees Retirement System (ERS) is scheduled to decrease approximately 4% from 21.8% of payroll to 21.0% of payroll and the average contribution rate for the Police and Fire Retirement System (PFRS) is also forecasted to decline approximately 4% from 28.9% of payroll to 27.6% of payroll.



Conclusion

County Executive Mangano has made expense reduction a priority. He has resolved the tax certiorari problem for both residential and commercial properties and has negotiated labor agreements that, for the first time in Nassau County history, require union employees to contribute towards the cost of health insurance. The new labor contracts also include employee contributions towards the cost of pensions for police department personnel, and work rule and leave-time accumulation changes. Employee headcount has been reduced and maintained at the lowest level in decades. Savings have been achieved by privatizing several services previously provided by the County or other governmental entities at significantly greater cost. These include healthcare services for inmates at the Correctional Center, bus transportation services, and most recently, the operations of the County's sewer system.

The County Executive has created a more efficient government and has done so while maintaining all essential services and complying with all State and Federal mandates.

EXECUTIVE SUMMARY



COUNTY-WIDE EXPENSES AND REVENUES



COUNTYWIDE EXPENSES AND REVENUES

The 2015 Adopted Budget for the five major operating funds is \$3.0 billion, \$3.1 billion with the Sewer and Storm Water Resources District. The General Fund comprises the largest component of the total Major Operating Funds Budget totaling \$1.8 billion or 61.5%. Funding for Police services is \$756.9 million, 25.4% of Major Operating Funds' expense.

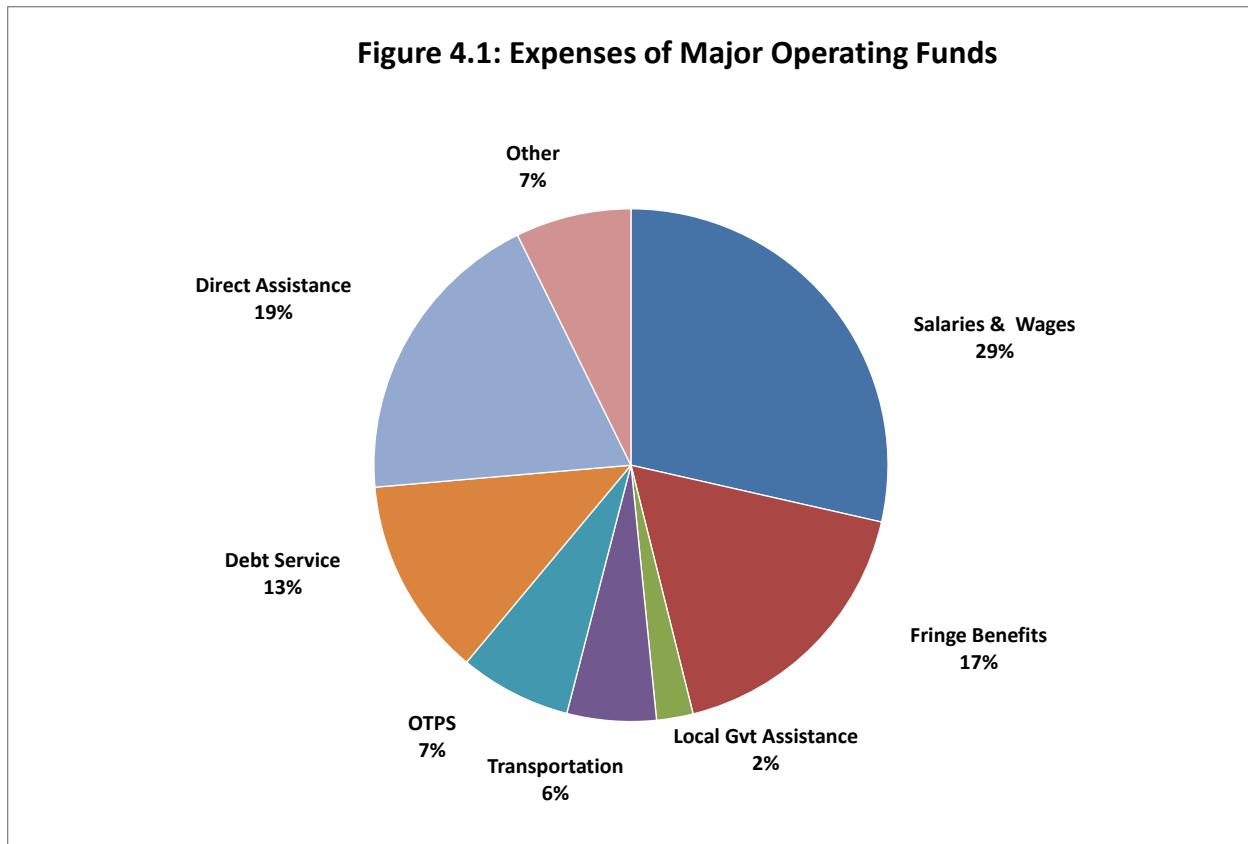
Fiscal 2015 Expenses by Fund (Excludes Interdepartmental Transfers)

Fund	2015 Adopted Budget
General Fund	\$ 1,834,012,480
Debt Service Fund	\$ 368,024,122
Police District Fund	\$ 370,712,933
Police Headquarters Fund	\$ 386,197,861
Fire Prevention Fund	\$ 21,302,912
Total Major Operating Funds	\$ 2,980,250,308
Sewer & Storm Water Resources District	\$ 148,882,027
Total Major Operating Funds & Sewers	\$ 3,129,132,335



EXPENSES

The chart below illustrates the County's allocation of resources.



Note: Excludes interdepartmental transfers and Sewer & Storm Resource District.

The largest expense of the five Major Operating Funds is Salaries and Wages, which totals \$851.1 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs including Workers' Compensation for the Major Funds in the 2015 Adopted Budget are \$523.0 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2015 to be \$193.1 million. The County also estimates net pension expense for the Major Operating Funds for 2015 (assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program) to be \$135.6 million. The County expects Health Insurance costs for the Major Operating Funds to reach \$275.4 million in 2015, an increase of \$17.9 million from the 2014 projection. These costs continue to place an enormous burden on the taxpayers of Nassau County as well as all municipalities throughout New York State. Direct Assistance costs account for 19.1% of total Major Operating Funds' expense. These expenses consist of benefit payments to clients enrolled in mandated human

COUNTYWIDE EXPENSES AND REVENUES



services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective Services, and Foster Care. Federal and/or State reimbursement usually match the County's share of these expenses.

Please refer to the section entitled "Description of Expense Codes" for a more detailed discussion on each specific object code.

HEADCOUNT PROJECTIONS

The 2015 Adopted Budget supports 7,395 full-time staff. This represents a decrease of 19.4% from 2009 authorized levels and is the lowest workforce level in decades. As of September 2014, there is 7,224 full-time staff, representing a 21.3% decrease from 2009 authorized levels. The table on the following page contains full-time staffing levels for the 2015 Adopted Budget and the preceding six years Adopted Budgets.

COUNTYWIDE EXPENSES AND REVENUES



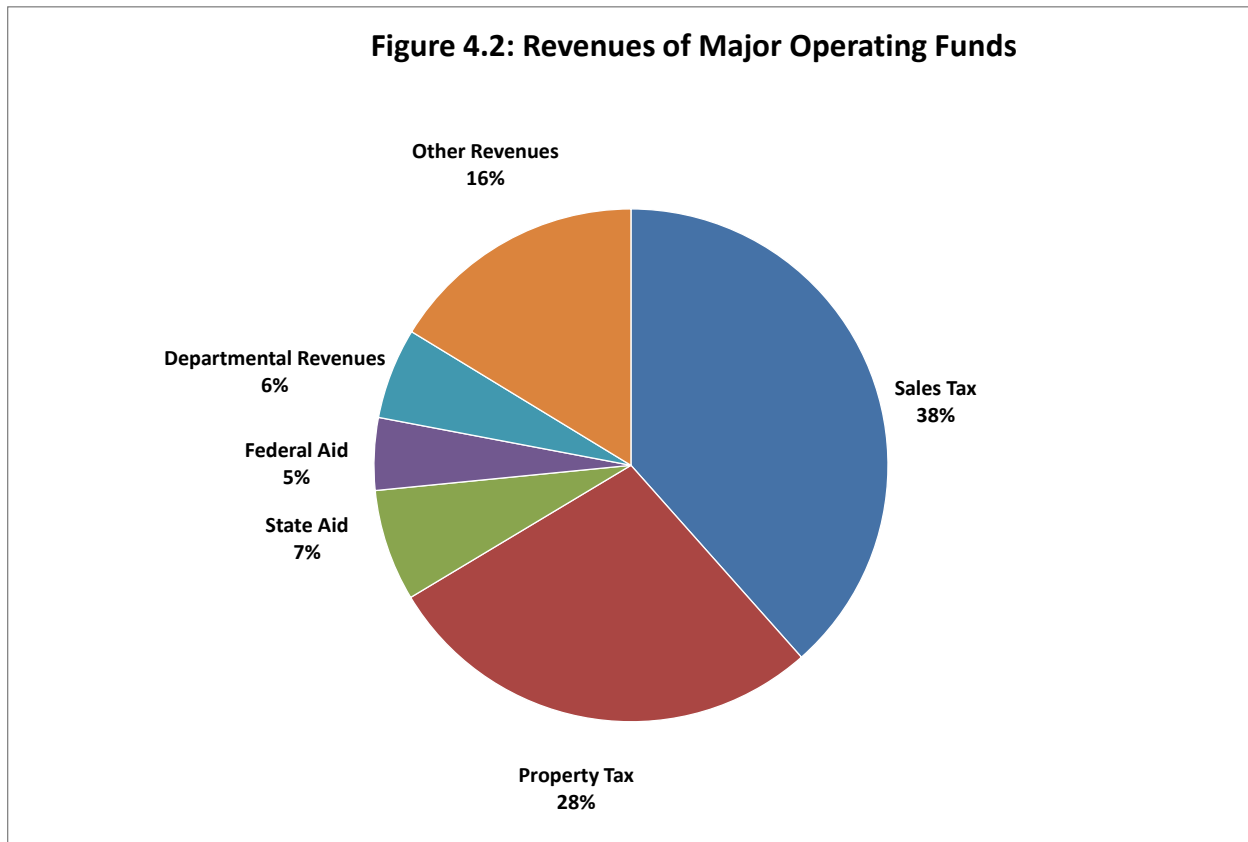
Full-Time Staffing 2015 - Major Operating Funds

Full-Time Staffing 2015 - Major Operating Funds								
Department	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	2013 Adopted Budget	2014 Adopted Budget	On Board 9/4/14	2015 Adopted Budget
AC - DEPARTMENT OF INVESTIGATIONS	2	1	0	0	0	0	0	0
AR - ASSESSMENT REVIEW COMMISSION	41	42	43	29	29	29	28	30
AS - ASSESSMENT DEPARTMENT	252	232	216	169	160	158	149	148
AT - COUNTY ATTORNEY	155	157	135	112	106	107	93	98
BH - DEPT. OF MH, CD AND DD SERVICES ¹	86	74	62	0	0	0	0	0
BU - OFFICE OF MANAGEMENT AND BUDGET	40	34	27	24	25	25	24	25
CA - OFFICE OF CONSUMER AFFAIRS	44	36	33	32	27	27	25	25
CC - SHERIFF / CORRECTIONAL CENTER	1317	1,281	1,235	1,227	1,152	1,134	1,041	1,072
CE - COUNTY EXECUTIVE	35	35	26	21	20	18	15	18
CF - OFFICE OF CONSTITUENT AFFAIRS	53	47	44	43	39	38	37	38
CL - COUNTY CLERK	106	106	103	103	84	84	84	84
CO - COUNTY COMPTROLLER	99	92	88	87	86	86	74	86
CS - CIVIL SERVICE	61	57	55	53	53	51	51	51
DA - DISTRICT ATTORNEY ³	375	371	369	361	375	375	366	373
EL - BOARD OF ELECTIONS	115	126	129	143	139	139	169	169
EM - EMERGENCY MANAGEMENT	6	7	7	7	10	9	10	11
FC - FIRE COMMISSION	112	110	107	101	97	95	93	93
HE - HEALTH DEPARTMENT	239	220	210	203	169	173	171	170
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	6	7	3	2	12	12	14	14
HP - PHYSICALLY CHALLENGED ¹	7	5	4	0	0	0	0	0
HR - COMMISSION ON HUMAN RIGHTS	10	9	9	8	8	8	8	8
HS - HUMAN SERVICES	0	0	0	96	80	77	70	70
IT - INFORMATION TECHNOLOGY	158	133	121	81	85	79	77	82
LE - COUNTY LEGISLATURE	97	95	95	94	97	102	85	95
LR - OFFICE OF LABOR RELATIONS	6	5	5	5	4	5	5	4
MA - MINORITY AFFAIRS	8	6	6	7	5	6	6	6
ME - MEDICAL EXAMINER	50	46	53	58	74	72	69	75
PA - PUBLIC ADMINISTRATOR	7	7	7	7	6	6	6	6
PB - PROBATION	239	215	216	236	198	200	190	190
PD - POLICE DEPARTMENT	3476	3,420	3,306	3,216	3,025	3,052	2,971	3,092
PE - DEPARTMENT OF HUMAN RESOURCES	17	16	9	9	9	9	9	9
PK - PARKS, RECREATION AND MUSEUMS	173	151	148	172	151	151	149	156
PL - PLANNING ²	21	23	22	0	0	0	0	0
PR - PURCHASING DEPARTMENT	24	21	17	16	11	11	11	9
PW - PUBLIC WORKS DEPARTMENT ²	706	634	526	471	422	418	411	401
RE - OFFICE OF REAL ESTATE SERVICES ²	9	9	7	10	0	0	0	0
RM - RECORDS MANAGEMENT (GEN FUND)	13	13	12	12	14	14	12	12
SA - COORD AGENCY FOR SPANISH AMERICANS	8	8	4	5	4	4	4	4
SC - SENIOR CITIZENS AFFAIRS ¹	39	31	34	0	0	0	0	0
SS - SOCIAL SERVICES	870	829	820	816	644	640	616	616
TR - COUNTY TREASURER	42	41	37	35	33	32	27	31
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	38	45	47	46	43	43	47	47
VS - VETERANS SERVICES AGENCY	8	8	8	3	6	7	7	7
YB - NASSAU COUNTY YOUTH BOARD ¹	7	5	5	0	0	0	0	0
Sub Total	9,177	8,810	8,410	8,120	7,502	7,496	7,224	7,425
* Anticipated additional non-allocated attrition	0	0	0	(725)	(107)	(101)	0	(30)
Grand Total	9,177	8,810	8,410	7,395	7,395	7,395	7,224	7,395



REVENUES

The chart below illustrates the County's composition of revenues.



Note: Excludes interdepartmental transfers and Sewer & Storm Resource District.

SALES TAX

The Sales Tax rate for Nassau County is eight and five-eighths percent (8 5/8%). The tax rate consists of three components: four percent (4%), which is retained by the State; three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one-quarter percent (4 1/4%), which is forwarded to the County, of which one-fourth percent (1/4%) is distributed to the local towns and cities.

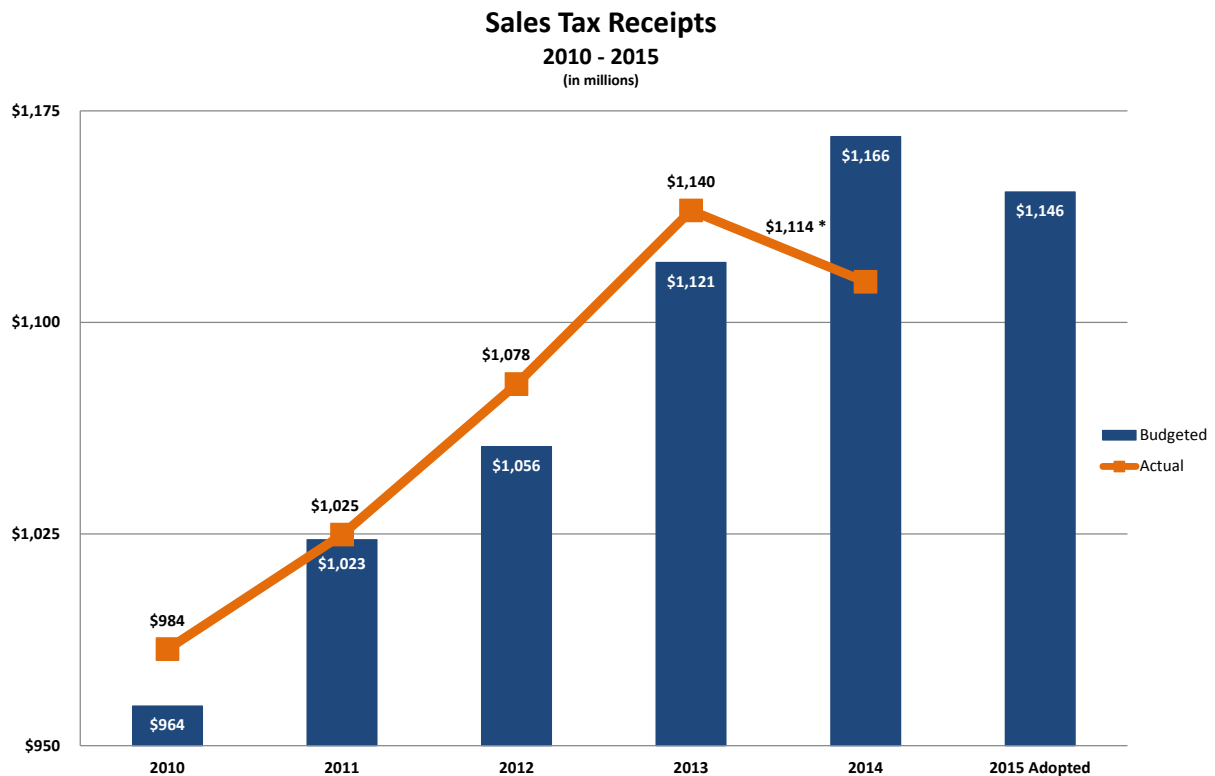
The County expects its portion of Sales Tax collections to generate \$1.146 billion in 2015. This estimate assumes a 3.0% growth rate over the 2014 projection of \$1.114 billion.

Sales Tax is the largest revenue source for the County, comprising 38.5% of total revenues. Prior years' Sales Tax has trended favorably except 2014, which experienced a decline mainly due to

COUNTYWIDE EXPENSES AND REVENUES



severe weather and slow economic activity in the first half of 2014, as seen in the following chart.



*2014 Projection

PROPERTY TAX

Property Tax is the second largest revenue source for the County at 27.9% of revenues in the 2015 Adopted Budget. However, this represents a decrease from 2014, where the County projects Property Taxes to be 29.3% of revenues. The 2015 Adopted Budget for property tax is \$832.3 million.

State and Federal Aid

State and Federal Aid comprise \$209.9 million and \$136.0 million respectively of the County's revenues in the 2015 Adopted Budget, versus \$211.7 million and \$142.0 million respectively in the 2014 projection. Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$62.8 million in State Operating Assistance Funds (STOA).

Please refer to "Description of Revenue Codes" for a more detailed discussion of specific object codes.

FUND SUMMARY

FUNDS SUMMARY



MAJOR FUNDS					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	794,722,115	809,531,333	842,926,140	851,144,909
	AB - FRINGE BENEFITS	456,403,398	480,418,472	473,982,026	496,065,443
	AC - WORKERS COMPENSATION	24,598,924	28,022,281	27,022,281	26,976,829
	BB - EQUIPMENT	1,481,632	1,788,495	1,963,495	2,274,166
	DD - GENERAL EXPENSES	32,387,115	33,299,079	35,024,079	35,342,289
	DE - CONTRACTUAL SERVICES	222,833,005	237,247,536	242,028,495	253,930,075
	DF - UTILITY COSTS	35,440,376	39,563,757	39,563,757	41,692,740
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	75,881,813	98,451,669	94,284,821	98,129,845
	GA - LOCAL GOVT ASST PROGRAM	68,316,548	69,572,689	66,545,269	68,501,853
	GG - PRINCIPAL	58,145,000	69,234,999	62,690,000	76,340,000
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFUND CHARGES	18,558,324	20,316,649	20,316,649	30,790,028
	JA - CONTINGENCIES RESERVE	(39,172)	0	0	0
	LB - TRANS TO GEN FUND	1,252,082	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	18,415,815	0	0	0
	LL - TRANS TO FCF FUND	0	0	0	0
	MM - MASS TRANSPORTATION	42,517,105	43,575,746	43,175,746	43,371,263
	NA - NCIFA EXPENDITURES	1,250,000	1,960,000	1,960,000	1,900,000
	OO - OTHER EXPENSE	255,853,568	264,129,711	262,056,111	366,827,561
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,060,435	139,500,000	135,000,000	135,000,000
	SS - RECIPIENT GRANTS	60,658,383	64,100,000	60,143,433	60,550,000
	TT - PURCHASED SERVICES	64,511,946	61,247,021	66,547,021	68,402,576
	WW - EMERGENCY VENDOR PAYMENTS	57,010,945	56,595,000	52,250,000	52,755,000
	XX - MEDICAID	254,850,679	253,257,500	248,712,000	252,255,731
Expenses Excluding Interdepartmental Transfers		2,700,110,036	2,789,811,937	2,794,191,323	2,980,250,308
	Interdepartmental Transfers	388,562,143	417,475,485	407,080,629	422,367,239
Expenses Including Interdepartmental Transfers		3,088,672,179	3,207,287,422	3,201,271,952	3,402,617,547
REV	AA - FUND BALANCE	81,990,537	10,000,000	10,000,000	15,000,000
	BA - INT PENALTY ON TAX	32,809,567	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	17,243,876	13,483,587	14,043,587	16,274,987
	BD - FINES & FORFEITS	61,437,562	67,901,789	85,550,989	103,748,400
	BE - INVEST INCOME	1,957,506	2,118,700	2,118,733	2,118,700
	BF - RENTS & RECOVERIES	38,325,884	22,368,636	36,697,764	19,287,357
	BG - REVENUE OFFSET TO EXPENSE	19,656,143	11,198,740	11,198,740	11,412,000
	BH - DEPT REVENUES	170,018,478	165,798,625	160,252,369	170,826,359
	BI - CAP BACKCHARGES	(691,591)	100,000	0	0
	BO - PAYMENT IN LIEU OF TAXES	10,791,178	9,424,089	10,000,000	11,663,465
	BQ - CAPITAL RESOURCES FOR DEBT	11,677,549	7,185,600	8,112,000	122,224,000
	BR - DUE FROM OTHER GOVTS	195,987	0	0	0
	BS - OTB NON-TAX REVENUE	0	0	0	9,000,000
	BW - INTERFUND CHARGES REVENUE	60,089,978	77,487,910	77,318,650	112,421,488
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	124,813,120	147,061,668	142,001,038	135,988,686
	IF - INTERFUND	19,679,336	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	202,458,621	220,569,773	211,692,203	209,929,772
	TA - SALES TAX COUNTYWIDE	1,054,095,384	1,072,930,055	1,025,386,338	1,056,147,928
	TB - PART COUNTY SALES TAX	85,582,099	92,933,278	89,010,859	90,048,482
	TL - PROPERTY TAX	803,111,021	807,049,409	807,049,409	832,277,017
	TO - OTB 5% TAX	3,339,030	2,999,078	2,999,078	2,557,667
	TX - SPECIAL TAXES	28,112,023	30,101,000	30,101,000	30,224,000
Revenues Excluding Interdepartmental Transfers		2,826,693,288	2,789,811,937	2,752,632,757	2,980,250,308
	Interdepartmental Transfers	388,562,143	417,475,485	407,080,629	422,367,239
Total Revenues Including Interdepartmental Transfers		3,215,255,431	3,207,287,422	3,159,713,386	3,402,617,547

FUNDS SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	812,923,749	829,406,094	863,165,961	866,893,651
	AB - FRINGE BENEFITS	467,653,332	492,884,430	486,301,924	508,524,440
	AC - WORKERS COMPENSATION	24,598,924	28,022,281	27,022,281	26,976,829
	BB - EQUIPMENT	1,632,334	2,149,350	2,324,350	2,476,166
	DD - GENERAL EXPENSES	47,437,491	50,282,586	52,007,586	36,191,289
	DE - CONTRACTUAL SERVICES	252,516,620	265,787,136	270,568,095	312,402,075
	DF - UTILITY COSTS	46,682,176	50,563,757	50,563,757	49,315,539
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	80,871,184	105,930,785	101,763,937	105,002,982
	GA - LOCAL GOVT ASST PROGRAM	68,316,548	69,572,689	66,545,269	68,501,853
	GG - PRINCIPAL	73,080,767	83,037,999	76,493,000	88,012,663
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFUND CHARGES	48,643,305	60,014,417	60,069,184	65,234,217
	JA - CONTINGENCIES RESERVE	(39,172)	0	0	0
	LB - TRANS TO GEN FUND	1,252,082	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	18,415,815	0	0	0
	LL - TRANS TO FCF FUND	0	0	0	0
	MM - MASS TRANSPORTATION	42,517,105	43,575,746	43,175,746	43,371,263
	NA - NCIFA EXPENDITURES	1,250,000	1,960,000	1,960,000	1,900,000
	OO - OTHER EXPENSE	255,853,568	291,591,788	289,518,188	367,366,061
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,060,435	139,500,000	135,000,000	135,000,000
	SS - RECIPIENT GRANTS	60,658,383	64,100,000	60,143,433	60,550,000
	TT - PURCHASED SERVICES	64,511,946	61,247,021	66,547,021	68,402,576
	WW - EMERGENCY VENDOR PAYMENTS	57,010,945	56,595,000	52,250,000	52,755,000
	XX - MEDICAID	254,850,679	253,257,500	248,712,000	252,255,731
Expenses Excluding Interdepartmental Transfers		2,835,698,216	2,967,478,579	2,972,131,732	3,129,132,335
	Interdepartmental Transfers	388,562,143	417,475,485	407,080,629	422,367,239
Expenses Including Interdepartmental Transfers		3,224,260,359	3,384,954,064	3,379,212,361	3,551,499,574
REV	AA - FUND BALANCE	153,474,650	66,720,839	66,720,839	20,240,289
	BA - INT PENALTY ON TAX	32,809,567	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	18,149,447	14,293,587	14,853,587	17,374,987
	BD - FINES & FORFEITS	61,437,562	67,901,789	85,550,989	103,748,400
	BE - INVEST INCOME	2,065,612	2,338,700	2,338,733	2,228,700
	BF - RENTS & RECOVERIES	42,152,724	24,439,636	39,424,681	32,453,357
	BG - REVENUE OFFSET TO EXPENSE	19,656,143	11,378,740	11,378,740	11,592,000
	BH - DEPT REVENUES	171,713,382	179,912,625	174,366,369	185,143,359
	BI - CAP BACKCHARGES	(691,591)	100,000	0	0
	BO - PAYMENT IN LIEU OF TAXES	10,791,178	9,424,089	10,000,000	11,663,465
	BQ - CAPITAL RESOURCES FOR DEBT	12,200,480	7,485,600	8,412,000	122,524,000
	BR - DUE FROM OTHER GOVTS	2,447,381	2,251,394	2,251,394	2,251,394
	BS - OTB NON-TAX REVENUE	0	0	0	9,000,000
	BW - INTERFUND CHARGES REVENUE	60,089,978	77,487,910	77,318,650	114,569,987
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	124,701,077	147,061,668	142,001,038	135,988,686
	IF - INTERFUND	120,530,533	100,999,409	100,999,409	110,068,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	202,439,946	220,569,773	211,692,203	209,929,772
	TA - SALES TAX COUNTYWIDE	1,054,095,384	1,072,930,055	1,025,386,338	1,056,147,928
	TB - PART COUNTY SALES TAX	85,582,099	92,933,278	89,010,859	90,048,482
	TL - PROPERTY TAX	803,111,021	807,049,409	807,049,409	832,277,017
	TO - OTB 5% TAX	3,339,030	2,999,078	2,999,078	2,557,667
	TX - SPECIAL TAXES	28,112,023	30,101,000	30,101,000	30,224,000
Revenues Excluding Interdepartmental Transfers		3,008,207,626	2,967,478,579	2,930,955,316	3,129,132,335
	Interdepartmental Transfers	388,562,143	417,475,485	407,080,629	422,367,239
Total Revenues Including Interdepartmental Transfers		3,396,769,769	3,384,954,064	3,338,035,945	3,551,499,574

FUNDS SUMMARY



GENERAL FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	348,955,372	362,099,638	364,474,529	378,401,238
	AB - FRINGE BENEFITS	222,366,546	231,600,136	228,694,722	240,158,928
	AC - WORKERS COMPENSATION	14,526,741	17,250,236	16,250,236	16,187,850
	BB - EQUIPMENT	1,050,222	1,184,377	1,359,377	1,247,666
	DD - GENERAL EXPENSES	23,979,330	24,039,746	25,639,746	26,036,589
	DE - CONTRACTUAL SERVICES	206,806,916	219,216,136	224,122,095	236,211,283
	DF - UTILITY COSTS	31,510,002	35,576,993	35,576,993	36,986,176
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	68,316,548	69,572,689	66,545,269	68,501,853
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFUND CHARGES	18,525,983	20,316,649	20,316,649	30,773,043
	JA - CONTINGENCIES RESERVE	(39,172)	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	18,415,815	0	0	0
	MM - MASS TRANSPORTATION	42,517,105	43,575,746	43,175,746	43,371,263
	NA - NCIFA EXPENDITURES	1,250,000	1,960,000	1,960,000	1,900,000
	OO - OTHER EXPENSE	52,333,032	60,471,085	59,471,085	167,273,284
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,060,435	139,500,000	135,000,000	135,000,000
	SS - RECIPIENT GRANTS	60,658,383	64,100,000	60,143,433	60,550,000
	TT - PURCHASED SERVICES	64,511,946	61,247,021	66,547,021	68,402,576
	WW - EMERGENCY VENDOR PAYMENTS	57,010,945	56,595,000	52,250,000	52,755,000
	XX - MEDICAID	254,850,679	253,257,500	248,712,000	252,255,731
Expenses Excluding Interdepartmental Transfers		1,642,606,828	1,679,562,952	1,668,238,901	1,834,012,480
Interdepartmental Transfers		327,534,548	352,555,661	341,885,159	360,915,818
Expenses Including Interdepartmental Transfer		1,970,141,376	2,032,118,613	2,010,124,060	2,194,928,298
REV	AA - FUND BALANCE	57,996,551	10,000,000	10,000,000	10,000,000
	BA - INT PENALTY ON TAX	32,809,567	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	11,079,695	9,755,087	9,815,087	11,246,487
	BD - FINES & FORFEITS	60,148,324	65,151,789	83,800,989	101,998,400
	BE - INVEST INCOME	1,929,330	1,830,000	1,830,000	1,830,000
	BF - RENTS & RECOVERIES	37,751,596	22,302,496	36,600,804	19,221,217
	BG - REVENUE OFFSET TO EXPENSE	19,656,143	11,198,740	11,198,740	11,412,000
	BH - DEPT REVENUES	135,553,005	128,857,525	124,311,269	132,835,259
	BI - CAP BACKCHARGES	(691,591)	100,000	0	0
	BO - PAYMENT IN LIEU OF TAXES	10,791,178	9,424,089	10,000,000	11,663,465
	BQ - CAPITAL RESOURCES FOR DEBT	0	0	0	118,000,000
	BR - DUE FROM OTHER GOVTS	195,987	0	0	0
	BS - OTB NON-TAX REVENUE	0	0	0	9,000,000
	BW - INTERFUND CHARGES REVENUE	38,032,686	46,207,674	46,357,674	60,673,046
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	118,868,789	140,833,760	136,144,888	130,132,537
	IF - INTERFUND	1,252,082	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	201,678,050	219,835,773	210,958,203	209,195,772
	TA - SALES TAX COUNTYWIDE	1,054,095,384	1,072,930,055	1,025,386,338	1,056,147,928
	TB - PART COUNTY SALES TAX	85,582,099	92,933,278	89,010,859	90,048,482
	TL - PROPERTY TAX	115,436,350	80,509,740	80,509,740	106,380,782
	TO - OTB 5% TAX	3,339,030	2,999,078	2,999,078	2,557,667
	TX - SPECIAL TAXES	3,918,793	6,200,000	6,200,000	6,323,000
Revenues Excluding Interdepartmental Transfers		1,989,423,048	1,950,169,084	1,914,223,669	2,117,766,042
Interdepartmental Transfers		79,832,807	81,949,529	81,949,529	77,162,256
Total Revenues Including Interdepartmental Transfers		2,069,255,855	2,032,118,613	1,996,173,198	2,194,928,298

FUNDS SUMMARY



DEBT SERVICE FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	FF - INTEREST	75,881,813	98,451,669	94,284,821	98,129,845
	GG - PRINCIPAL	58,145,000	69,234,999	62,690,000	76,340,000
	OO - OTHER EXPENSE	202,846,098	200,658,626	201,585,026	193,554,277
EXP Total		336,872,911	368,345,294	358,559,847	368,024,122
REV	BQ - CAPITAL RESOURCES FOR DEBT	11,677,549	7,185,600	8,112,000	4,224,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	298,588,554	325,097,477	314,702,621	332,458,134
	BW - INTERFUND CHARGES REVENUE	21,643,050	30,898,909	30,953,676	26,550,439
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,952,319	5,163,308	4,791,550	4,791,549
	IF - INTERFUND	11,439	0	0	0
REV Total		336,872,911	368,345,294	358,559,847	368,024,122

FUNDS SUMMARY



FIRE COMMISSION FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	10,353,880	10,196,409	10,566,288	10,947,125
	AB - FRINGE BENEFITS	5,067,439	5,041,677	4,799,886	5,150,492
	BB - EQUIPMENT	12,500	29,000	29,000	26,500
	DD - GENERAL EXPENSES	173,139	232,300	357,300	252,800
	DE - CONTRACTUAL SERVICES	4,568,730	5,611,500	5,486,500	4,925,995
	HH - INTERFUND CHARGES	1,065	0	0	0
	LB - TRANS TO GEN FUND	1,252,082	0	0	0
Expenses Excluding Interdepartmental Transfers		21,428,835	21,110,886	21,238,974	21,302,912
Interdepartmental Transfers		2,160,002	2,454,598	2,454,598	2,610,584
Expenses Including Interdepartmental Transfers		23,588,837	23,565,484	23,693,572	23,913,496
REV	AA - FUND BALANCE	743,043	0	0	0
	BE - INVEST INCOME	5	0	33	0
	BF - RENTS & RECOVERIES	7,210	0	820	0
	BH - DEPT REVENUES	7,440,974	7,475,600	7,475,600	7,725,600
	BW - INTERFUND CHARGES REVENUE	0	0	0	190,703
	SA - STATE AID REIMBURSEMENT OF EXPENSES	139,095	145,000	145,000	145,000
	TL - PROPERTY TAX	15,258,511	15,944,884	15,944,884	15,852,193
Revenues Excluding Interdepartmental Transfers		23,588,837	23,565,484	23,566,337	23,913,496
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		23,588,837	23,565,484	23,566,337	23,913,496

FUNDS SUMMARY



POLICE DISTRICT FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	218,667,289	212,598,430	228,430,226	231,406,838
	AB - FRINGE BENEFITS	112,021,346	118,243,742	116,121,991	117,993,102
	AC - WORKERS COMPENSATION	6,504,078	6,941,232	6,941,232	7,584,129
	BB - EQUIPMENT	169,514	227,247	227,247	600,000
	DD - GENERAL EXPENSES	4,777,938	5,377,678	5,377,678	5,100,000
	DE - CONTRACTUAL SERVICES	580,435	1,040,500	1,040,500	924,300
	DF - UTILITY COSTS	1,315,771	1,354,564	1,354,564	1,354,564
	HH - INTERFUND CHARGES	11,408	0	0	0
	OO - OTHER EXPENSE	635,368	2,750,000	750,000	5,750,000
Expenses Excluding Interdepartmental Transfers		344,683,147	348,533,393	360,243,438	370,712,933
	Interdepartmental Transfers	24,743,709	23,480,963	23,480,963	22,567,244
Expenses Including Interdepartmental Transfers		369,426,856	372,014,356	383,724,401	393,280,177
REV	AA - FUND BALANCE	28,668,184	0	0	5,000,000
	BC - PERMITS & LICENSES	5,288,152	2,828,500	3,828,500	4,128,500
	BD - FINES & FORFEITS	1,289,238	2,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	13,745	271,400	271,400	271,400
	BF - RENTS & RECOVERIES	107,152	0	30,000	0
	BH - DEPT REVENUES	2,385,430	3,883,000	2,883,000	3,583,000
	BW - INTERFUND CHARGES REVENUE	149,082	0	0	10,000,000
	TL - PROPERTY TAX	358,714,558	361,727,267	361,727,267	367,974,960
Revenues Excluding Interdepartmental Transfers		396,615,541	371,460,167	370,490,167	392,707,860
	Interdepartmental Transfers	280,084	554,189	554,189	572,317
Revenues Including Interdepartmental Transfers		396,895,625	372,014,356	371,044,356	393,280,177

FUNDS SUMMARY



POLICE HEADQUARTERS FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	216,745,574	224,636,856	239,455,098	230,389,708
	AB - FRINGE BENEFITS	116,948,067	125,532,917	124,365,427	132,762,921
	AC - WORKERS COMPENSATION	3,568,105	3,830,813	3,830,813	3,204,850
	BB - EQUIPMENT	249,396	347,871	347,871	400,000
	DD - GENERAL EXPENSES	3,456,708	3,649,355	3,649,355	3,952,900
	DE - CONTRACTUAL SERVICES	10,876,924	11,379,400	11,379,400	11,868,497
	DF - UTILITY COSTS	2,614,603	2,632,200	2,632,200	3,352,000
	HH - INTERFUND CHARGES	19,868	0	0	0
	OO - OTHER EXPENSE	39,070	250,000	250,000	250,000
Expenses Excluding Interdepartmental Transfers		354,518,315	372,259,412	385,910,164	386,180,876
	Interdepartmental Transfers	34,123,884	38,984,263	39,259,909	36,290,578
Expenses Including Interdepartmental Transfers		388,642,199	411,243,675	425,170,073	422,471,454
REV	AA - FUND BALANCE	(5,417,241)	0	0	0
	BC - PERMITS & LICENSES	876,029	900,000	400,000	900,000
	BE - INVEST INCOME	14,426	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	459,926	66,140	66,140	66,140
	BH - DEPT REVENUES	24,639,069	25,582,500	25,582,500	26,682,500
	BW - INTERFUND CHARGES REVENUE	265,160	381,327	7,300	15,007,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	992,012	1,064,600	1,064,600	1,064,600
	IF - INTERFUND TRANSFERS	18,415,815	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	641,476	589,000	589,000	589,000
	TL - PROPERTY TAX	313,701,602	348,867,518	348,867,518	342,069,082
	TX - SPECIAL TAXES	24,193,230	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		378,781,501	401,369,385	400,495,358	410,296,922
	Interdepartmental Transfers	9,860,698	9,874,290	9,874,290	12,174,532
Revenues Including Interdepartmental Transfers		388,642,199	411,243,675	410,369,648	422,471,454

FUNDS SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	18,201,634	19,874,761	20,239,821	15,748,742
	AB - FRINGE BENEFITS	11,249,934	12,465,958	12,319,898	12,458,997
	BB - EQUIPMENT	150,702	360,855	360,855	202,000
	DD - GENERAL EXPENSES	15,050,376	16,983,507	16,983,507	849,000
	DE - CONTRACTUAL SERVICES	29,683,615	28,539,600	28,539,600	58,472,000
	DF - UTILITY COSTS	11,241,800	11,000,000	11,000,000	7,622,799
	FF - INTEREST	4,989,371	7,479,116	7,479,116	6,873,137
	GG - PRINCIPAL	14,935,767	13,803,000	13,803,000	11,672,663
	HH - INTERFUND CHARGES	30,084,981	39,697,768	39,752,535	34,444,189
	OO - OTHER EXPENSE	0	27,462,077	27,462,077	538,500
EXP Total		135,588,180	177,666,642	177,940,409	148,882,027
REV	BC - PERMITS & LICENSES	905,571	810,000	810,000	1,100,000
	BE - INVEST INCOME	108,106	220,000	220,000	110,000
	BF - RENTS & RECOVERIES	3,826,840	2,071,000	2,726,917	13,166,000
	BG - REVENUE OFFSET TO EXPENSE	0	180,000	180,000	180,000
	BH - DEPT REVENUES	1,694,904	14,114,000	14,114,000	14,317,000
	BQ - CAPITAL RESOURCES FOR DEBT	522,931	300,000	300,000	300,000
	BR - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394
	BW - INTERFUND CHARGES REVENUE	0	0	0	2,148,499
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	(112,043)	0	0	0
	IF - INTERFUND TRANSFERS	100,851,197	100,999,409	100,999,409	110,068,845
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(18,675)	0	0	0
Total Revenue Excluding Fund Balance Usage		110,030,225	120,945,803	121,601,720	143,641,738
	Fund Balance Usage	71,484,113	56,720,839	56,720,839	5,240,289
Total Revenue Including Fund Balance Usage		181,514,338	177,666,642	178,322,559	148,882,027

DESCRIPTION OF EXPENSE AND REVENUE CODES



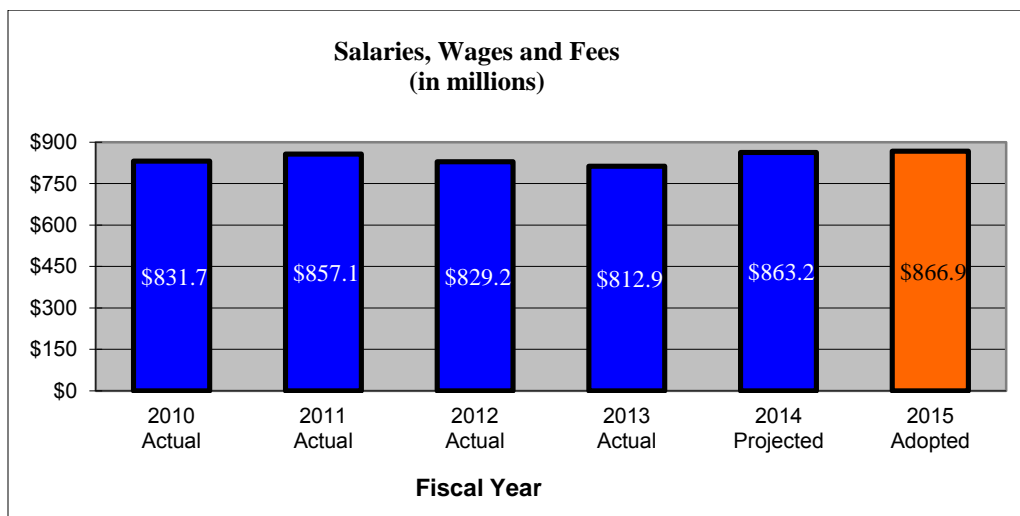
SALARIES, WAGES AND FEES

DEFINITION

Salaries, Wages and Fees is comprised of the base wages County employees receive for services performed and other forms of compensation such as overtime, shift differential, longevity, and payments for various accumulated time when separating from service.

HISTORICAL TRENDS

Salaries increased between 2010 and 2011 by approximately \$25.3 million or 3.1% partly due to terminal leave expenditures paid from the Capital Fund and not reflected as 2010 operating expense. Salaries in 2011 also included retroactive pay to the Police Department for the Police Benevolent Association (PBA) and Detective Association, Inc. (DAI) and increased overtime. In 2012, Salaries decreased significantly by \$27.9 million or 3.3% for two reasons. First, 2012 was the first full year impact of the imposed Nassau County Interim Finance Authority (NIFA) wage freeze, which it implemented in March 2011. Second, Salaries in 2012 reflected the impact of the County’s personnel response to Superstorm Sandy, which allocated overtime and other salary expense related to the storm to the FEMA Fund. Offsetting the 2012 decrease is higher terminal leave due to an increase in retirees, partially funded by a transfer from the Employee Benefits Accrued Liability Reserve Fund; retroactive payments in the Police Department to the Police Benevolent Association (PBA) and Detective Association Inc. (DAI); and an interest arbitration award for the Investigative Police Benevolent Association (IPBA). In 2013, salaries decreased by \$16.3 million or 2.0% due to lower terminal leave expense offset by an increase in overtime, of which the Police Department incurred 68.3%. The most significant trend in Salaries, Wages and Fees in 2011 through 2013, which continues to reduce salary costs in 2014, is the successful implementation of various corrective actions, that have allowed the County to achieve the lowest headcount in several decades, over a 21% reduction since the 2009 Adopted Budget.



DESCRIPTION OF EXPENSE CODES



Projected salaries for 2014 will increase by \$50.2 million, or 6.2%. The salary projection reflects the impact of the Civil Service Employees Association (CSEA), Sheriff's Correction Officers Benevolent Association (COBA), Superior Officer Association (SOA), PBA, and DAI Labor Agreements that the County legislature and NIFA recently approved.

2015 BUDGET

The 2015 Adopted Budget for Salary, Wages and Fees is \$866.9 million, which is \$3.7 million higher than the 2014 projection. This nominal increase is primarily attributable to workforce management, which has been critical to maintaining the fiscal health of Nassau County. The 2015 Adopted Budget continues to control and reduce expenditures. The County's budgeted workforce is 7,395 positions for 2015, and the County's on-board positions total 7,224 as of September 4, 2014. Salaries include the impact of the CSEA, PBA, DAI, SOA, and COBA Labor Agreements that the County Legislature and NIFA recently approved. The 2015 Adopted Budget funds 2,350 sworn officers for the Police Department, which includes the three Police unions. The County will achieve this headcount level with the hiring of two police classes as well as anticipated attrition and/or retirements. The Correctional Center also includes an additional class to maintain level headcount for union members. The County will offset the salary adjustments by lower terminal leave and overtime from 2014 projections as well as attrition savings including the Voluntary Separation Incentive Program (VSIP) that the County offered to CSEA member for the period of August 8, 2014 through September 12, 2014. The Administration will continue its efforts to reduce costs.

Further, on July 18, 2014, the County Legislature approved a twenty-year agreement for the operation and maintenance of the County sewer system with United Water. United Water, through contractual commitments, has agreed to reduce County staffing costs by a minimum of \$10 million annually. In addition, the County plans to reassign sewer employees who do not continue to perform sewer work to other areas of the Public Works Department and other County departments. The County projects that these reassignments will reduce overtime expense in other operational areas.

The 2015 Adopted Budget includes Police Department overtime expense of \$51 million, representing 11.0% of the Department's Salary and Wages, which aligns with a reduction in overtime hours due to additional sworn officers. The total overtime expense in the Police Department includes \$1.0 million in savings for special initiatives. The County projects the Correctional Center's overtime at \$17.4 million, \$895,517, or 5.4% higher than 2014 projections. Although the Department anticipates the same level of overtime hours, the actual cost is slightly higher to reflect the adjustments from the new labor agreements.



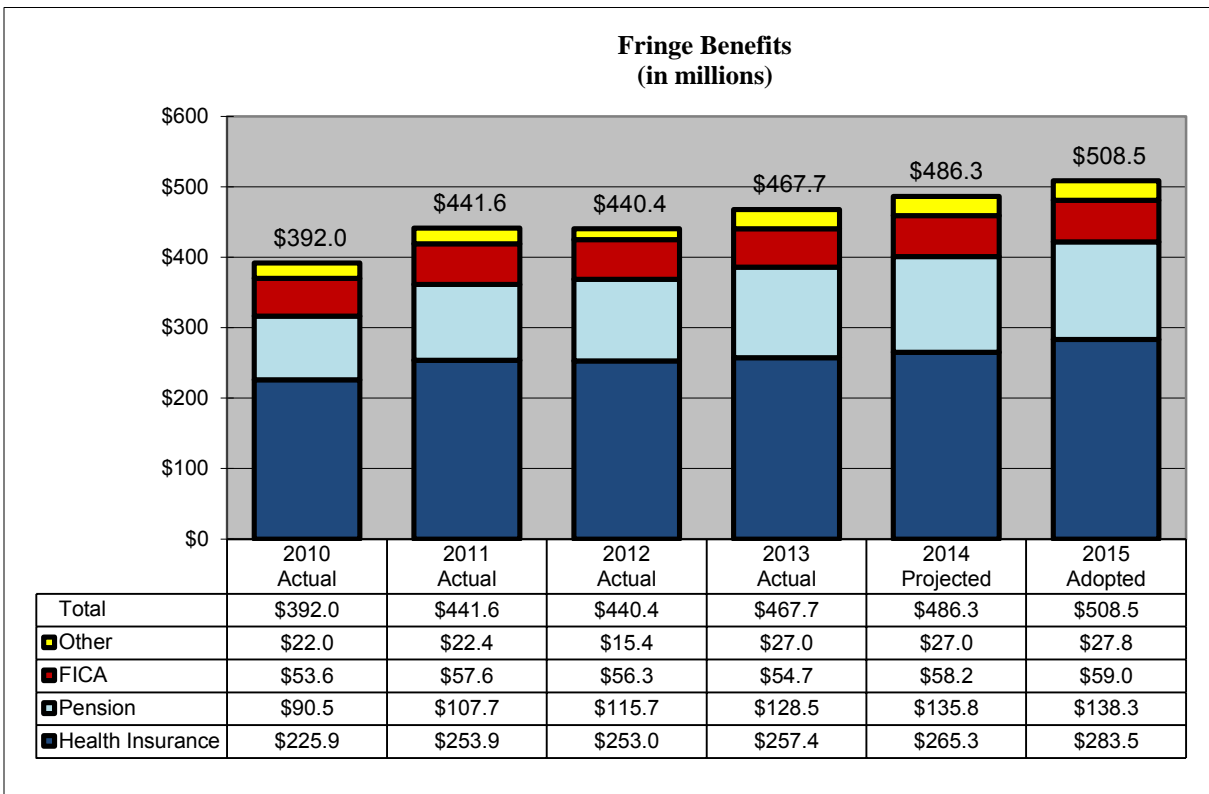
FRINGE BENEFITS

DEFINITION

The Fringe Benefits expense is comprised of health insurance contributions for active employees and retirees, pension contributions for active employees, contributions for the County’s portion of FICA payroll taxes as well as other benefits. Per the 2014 Projection, Fringe Benefits represent approximately 16.7% of all County expenses. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County’s Operating Budget.

HISTORICAL TRENDS

Total Fringe Benefits increased 19.3% between 2010 and 2013, from \$392.0 million to \$467.7 million primarily due to on-going increases in pension and health insurance costs. Pension and health insurance costs comprise the largest portion of Fringe Benefits at 82.5% of projected expenses in 2014.



Nassau County participates in the State-run Empire Plan to provide health insurance benefits for its employees and retirees. The average cost for a Family Health Insurance Plan in August 2014 is approximately \$20,570 per year and has increased approximately 28.8% from 2010 when the annual rate was approximately \$15,971. Health Insurance expense increased only 13.9% between

DESCRIPTION OF EXPENSE CODES



2010 and 2013, from \$225.9 million to \$257.4 million due to the Administration's work force reduction initiative. As of August 1, 2014, the County provided health insurance to 18,701 individuals (7,388 active members and 11,313 retirees). Among these individuals, 98.0% were covered by some form of an Empire Health Insurance Plan.

Pension expense has increased 42.1% between 2010 and 2013, from \$90.5 million to \$128.5 million. Beginning in fiscal year 2011, the New York State Retirement System offered the Contribution Stabilization Program, which authorized participating employers to defer a portion of their annual pension costs and pay this deferred portion over time. The County first elected to participate in the program beginning in fiscal year 2012. Beginning in fiscal year 2014, the County elected to participate in an option to the Contribution Stabilization Program. This option known as the Alternate Contribution Stabilization Program also enables eligible employers to pay a portion of their annual contribution over time. The main distinction between the Alternate and Original programs is the amortization period, which is two years longer under the Alternate program. Through 2014, the County has deferred approximately \$159.3 million under both of these programs. If the County had not availed itself of these options, the total pension expense attributable to the County for 2012, 2013, and 2014 would have been approximately \$536.3 million. Between 2011 and 2014, the gross amount of the Pension Invoice has increased 89.3% (\$114.1 million vs. \$216.0 million).

The 2014 projection for Fringe Benefits is \$486.3 million, only a 4.0% increase when compared with 2013 mainly due to the County taking advantage of the pension deferral option described above. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operations despite significant staffing reductions over the last few years.

2015 BUDGET

Fringe Benefits in the 2015 Adopted Budget total approximately \$508.5 million, a 4.6% increase from the 2014 projection.

The provision for health insurance in the 2015 Adopted Budget is approximately \$283.5 million. The County bases this figure on inflating the August 2014 invoice by 5.5% pursuant to consultation with the New York State Health Insurance Plan (NYSHIP) and includes provisions for new hires and retirees. Health Insurance in the 2015 Adopted Budget is comprised of \$142.5 million for employees and \$141.0 million for retirees.

Excluding estimated allotments for Nassau Community College and Grants and assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program, pension expense in the 2015 Adopted Budget is approximately \$138.3 million, a 1.8% increase from the 2014 projection. The gross invoice amounts in 2015 are approximately \$114.8 million and \$96.1 million for the Employee Retirement System (ERS) and Police & Fire

DESCRIPTION OF EXPENSE CODES



Retirement System (PFRS) respectively, an increase of 7.5% in the ERS system and a decrease of 12.0% in the PFRS system from the prior year.

The employer match for FICA payroll taxes, representing 11.6% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2015 Adopted Budget includes \$59.0 million in FICA payroll taxes, relatively flat with the 2014 projection.



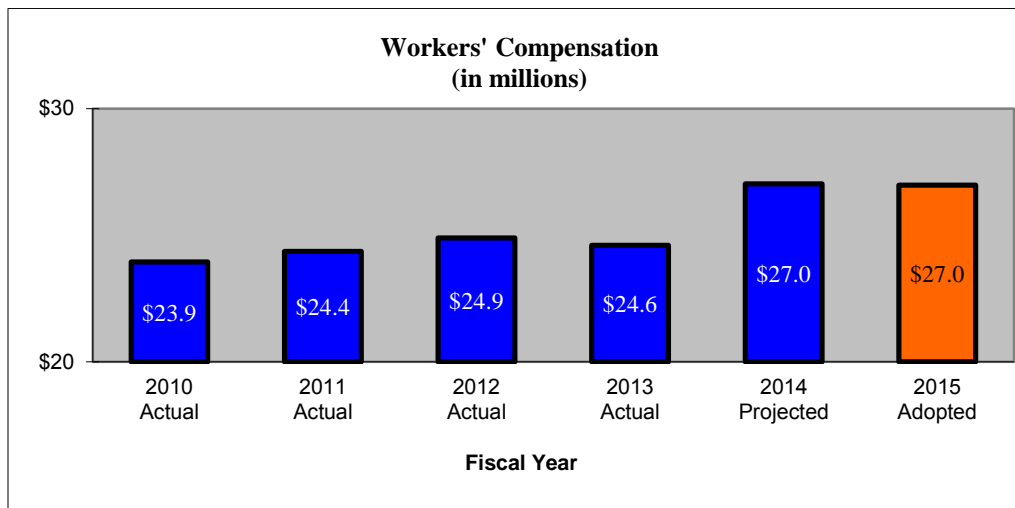
WORKERS' COMPENSATION

DEFINITION

New York State Law requires the County to provide workers' compensation coverage for all County employees and volunteers. The County has elected to provide such coverage by means of a self-insured program. Workers' compensation provides protection for both lost wages (indemnity payments) and medical expenses (medical treatments). In addition to coverage-related expenses, insurance companies and self-insured programs are required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board and various programs and funds administered by the board.

HISTORICAL TRENDS

In 2007, the State Legislature passed a Workers' Compensation Reform bill that increased the maximum indemnity payment rate for every year from \$400 per week in 2007 to \$808.65 per week beginning July 1, 2014, representing a 102.2% increase in seven years.



Effective July 2012, the maximum indemnity rate was calculated based on two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. These new indemnity payment rates only affect new claims reported on or after July 1 of each of the respective years. Despite the dramatic indemnity increases since 2007, the cost containment services provided by the County's contracted Third-Party Administrator (TPA) have been extremely effective. Medical costs contribute greatly to claims costs and the implementation of Medical Treatment Guidelines by the Workers' Compensation Board in December 2010 has yielded significant savings in this area. The Medical Treatment Guidelines sets specific approved treatments in terms of generally accepted standards of care and require approval from the Board's Medical Director for any exceptions. A medical professional wishing to offer a patient

DESCRIPTION OF EXPENSE CODES



treatment that is not approved in the Medical Treatment Guidelines may request a variance based on a demonstration that the requested treatment will improve the patient's condition, rather than simply offer palliative relief. Denial of these variance requests has demonstrated significant success in reducing medical costs. Medical costs represent over 25% of workers' compensation expense and cost containment is crucial. The County is aggressively working with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations better. The 2014 projection for Workers' Compensation is \$27.0 million, a 9.9% increase from 2013 actuals, predominately due to a substantial increase in loss payments for partial disability.

2015 BUDGET

The 2015 Adopted Budget for Workers' Compensation is \$26.3 million, a 2.8% decrease from the 2014 projection. This decrease is due to a projected lower number of claims and relatively flat New York State Average Weekly Wage, which the Workers Compensation Board establishes to calculate indemnity payments.



EQUIPMENT

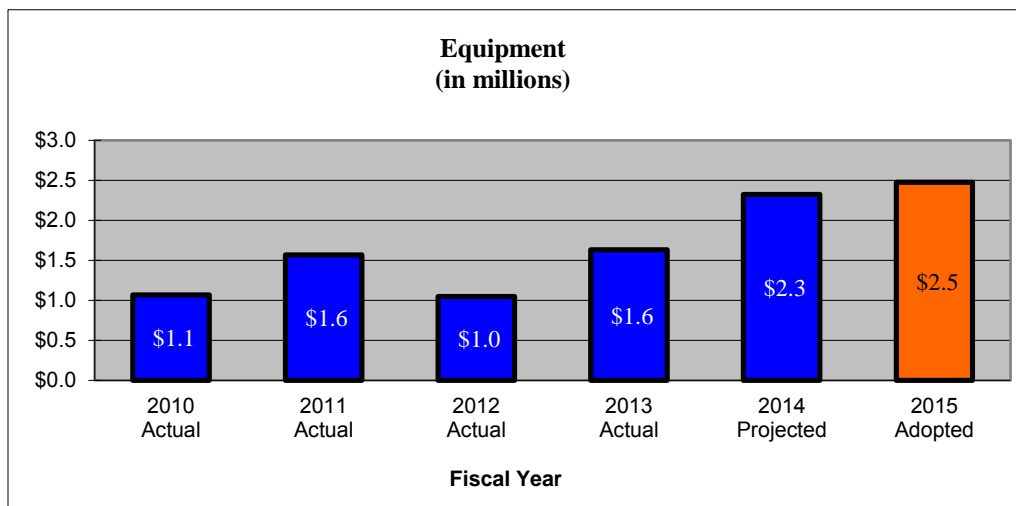
DEFINITION

Equipment represents tangible purchases made by the County to assist and support County agencies and departments in performing and successfully executing their missions. Depending upon the type of item purchased, the associated cost is expensed in the Operating Budget or capitalized in the Capital Budget. The County charges items that are nominal in cost and have a useful life of less than five years to the Operating Budget. Items characterized as equipment include office furniture/furnishings and copying, machines, and education/training.

Conversely, the County uses capital funding to purchase higher cost items with a useful life of greater than five years. Examples of such items are technology equipment, medical equipment, building equipment, heavy-duty equipment, and traffic/highway equipment.

HISTORICAL TRENDS

Equipment expenses between 2010 and 2013 reflect the spending freeze implemented during those years. The 2014 projected Equipment Expense of \$2.3 million is \$692,016 or 42.4% higher than the 2013 actual. The projected increase is attributable to increases of \$210,153 in the Sewer and Storm Water District, primarily in safety and security equipment; \$156,208 in the Police Department for motor vehicle, communication, and miscellaneous equipment; and \$116,449 in the Office of the Sheriff for various building equipment.



DESCRIPTION OF EXPENSE CODES



2015 BUDGET

The 2015 Adopted Budget for Equipment has minimal change from the 2014 projection. The largest component of Equipment is \$1.0 million for the Police Department. This appropriation covers purchasing automobile-related equipment and upgrading network systems and applications, communication equipment, and computer equipment. In addition, the Department will purchase uniforms, boots, and protective equipment for new members as well as replacements for current officers.

The Department of Parks, Recreation and Museums accounts for \$558,500, which is primarily for grounds maintenance equipment. The Department uses the equipment mainly for the Golf Maintenance Division, to maintain excellent playing conditions for golfers.



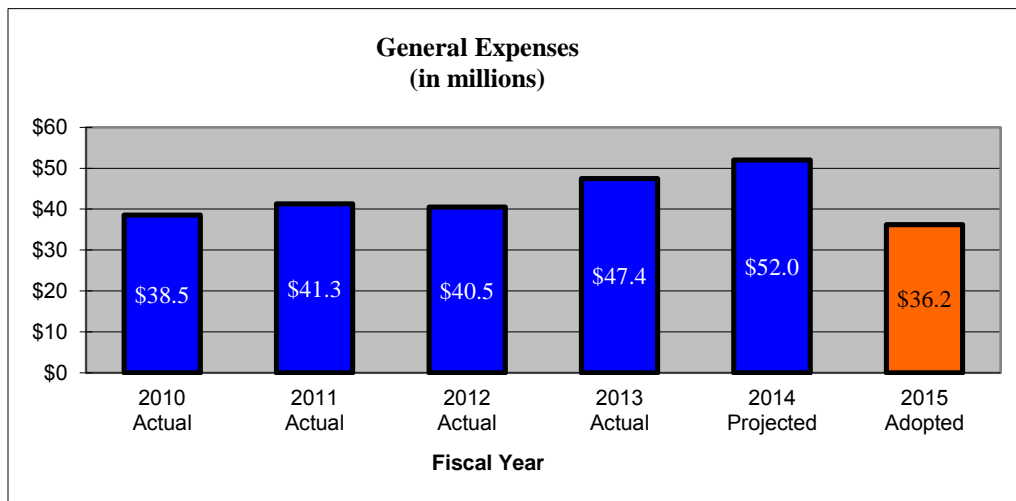
GENERAL EXPENSES

DEFINITION

General Expenses include a wide range of products and services required by departments to support service delivery. They include office, maintenance, medical, postage, recreational, and automotive supplies and gasoline. This category also captures the expense associated with road maintenance projects and sewage and drainage supplies.

HISTORICAL TRENDS

General Expenses have been gradually increasing since 2010. The 2014 projected General Expense of \$52.0 million is \$4.6 million or 9.6% higher than the 2013 actual. The projected increase is attributable to three main factors: the need for motor vehicle supplies and parts, gasoline, and sewage and drainage supplies. Motor vehicle supplies and parts are used to maintain the Police Department's fleet. Gasoline consumption affects the Police Department, Department of Public Works, and the Sewer and Storm Water Resource District. The Sewer and Storm Water Resource District uses sewage and drainage supplies to maintain the infrastructure of the sewer system. The County is also experiencing higher general expenses in the Department of Corrections and the Health Department. The Department of Corrections increase is due the purchase of clothing and uniform supplies for new classes, and the Health Department increase is due to increased cost of medical and chemistry supplies.



2015 BUDGET

The 2015 Adopted Budget for General Expenses is \$36.2 million, which is \$15.8 million or 30.4% lower than the 2014 projection. The decrease is primarily due to the new operating and maintenance agreement with United Water for the Sewer and Storm Water Resource District's operations. United Water will assume nearly all of the projected \$17.0 million in General

DESCRIPTION OF EXPENSE CODES



Expenses associated with the Sewer and Storm Water Resource District. The Police Department comprises the largest portion of General Expenses at \$9.1 million, followed by the Department of Public Works at \$6.9 million. There is an ongoing effort by the County to manage expenses, inventory, and services more efficiently and cost-effectively.



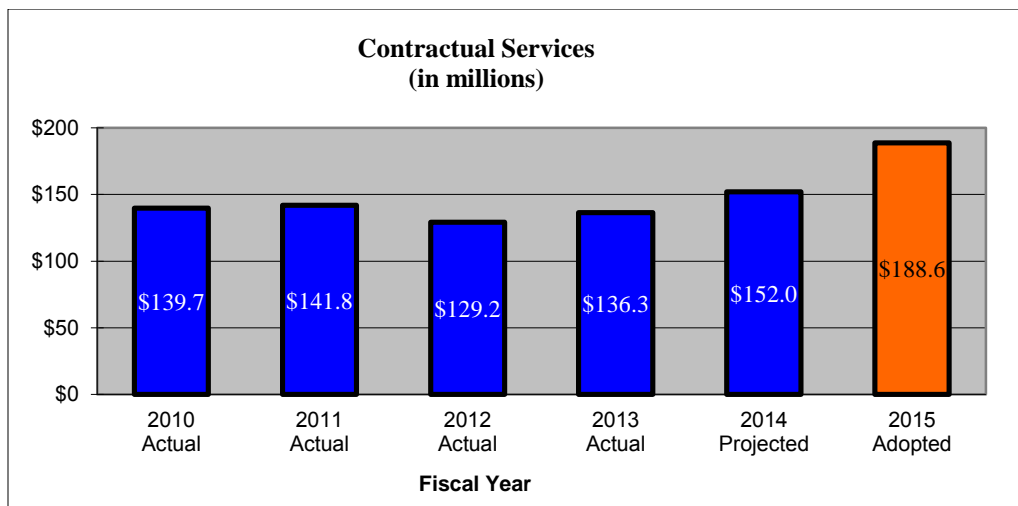
CONTRACTUAL SERVICES

DEFINITION

A Contractual Service is work performed by a contractor independent of Nassau County. An independent contractor has specialized knowledge, expertise, experience or capabilities where the County has determined that the entity outside of the County is the best option to perform the service. The largest contract is in the Department of Public Works (DPW) with Veolia Transportation Services, Inc., which began operating the County’s NICE (Nassau Inter-County Express) bus system in January 2012. The agreement with Veolia is for the Fixed Route Bus and Para-Transit Operation, Management and License agreement. Other examples of services that the County contracts out are specialized education and training, food and medical services for the Juvenile Detention and Correctional Centers, and counseling services.

HISTORICAL TRENDS

Contractual Services were essentially flat between 2010 and 2011. In 2012, Contractual Services decreased by \$12.6 million compared to 2011. The decrease was mainly attributable to reduced expenditures of \$6.4 million and \$4.1 million in the Nassau County Correctional Center and County Attorney’s Office, respectively. The County spread the remaining \$2.0 million reduction over many departments. The decrease in the County Attorney’s Office was due to the reduction in the use of outside counsel. The Nassau County Correctional Center entered a public-private partnership for the delivery of inmate healthcare services with Armor Correctional Health Services in May 2011, which generated annual savings of approximately \$7.0 million.



*Excludes Transdev (formerly Veolia) Contract

The projection for Contractual Services in 2014 is \$152.0 million, excluding the Transdev Services, Inc. contract (formally Veolia Transportation, Inc.). The 2014 projection is \$15.7 million or 11.5% higher than the 2013 actual of \$136.3 million. The Traffic and Parking

DESCRIPTION OF EXPENSE CODES



Violations Agency increased by \$5.9 million due to the expansion of the Red Light Camera Program (RLCP) and the implementation of the School Zone Speed Safety Program. The Department of Parks, Recreation and Museums increased by \$2.8 million, which the County will fund from the proceeds of the Hotel/Motel Occupancy Tax. Previously, the County recorded the expenses and the revenues in the Grant Fund. The Department of Information Technology increased by \$1.7 million due to funding related to obligated maintenance agreements. The County partially offset the increases by a \$2.0 million decrease in Department of Corrections due to the transfer of utility billing from contractual services to utility costs. Prior to August 2013, the Correctional Center received its primary electrical service through a shared meter with NUMC. In turn, NUMC billed the County for the Correctional Center's electrical use on an area basis, rather than metered use.

2015 BUDGET

The 2015 Adopted Budget for Contractual Services (net of the TransDev contract (formerly Veolia) for NICE services) is \$188.5 million, a \$36.5 million, or 24.0% increase from the 2014 projection. Including the TransDev contract, the 2015 Adopted Budget for Contractual Service is \$312.4 million, which is \$41.8 million or 15.5% higher than the 2014 projection. State and Federal dollars primarily fund the contract as well as fare box revenues that the County estimates to be \$51.4 million. The County also provides \$2.5 million in a required funding match for the NICE bus service, which is composed of \$1.9 million for fixed routes and \$609,600 for the Able-Ride Paratransit routes.

The increases in Contractual Services are mainly attributable to the Sewer and Storm Water Resource District and the Traffic & Parking Violations Agency. The County has entered an Operating and Maintenance agreement for the Nassau County Sewer System with United Water Long Island Inc. (SPE), which the Nassau County Legislature passed by on July 18, 2014. The agreement is for \$57.4 million, and United Water will perform all operating, treatment and maintenance for the system on behalf of the County. The increase of \$6.1 million in the Traffic and Parking Violations Agency is due to the implementation of the School Zone Speed Safety Program with an anticipated installation of 112 cameras and the continued expansion of the Red Light Camera Program, which the County estimates will add 45 cameras for a total of 265.



UTILITY COSTS

DEFINITION

Utility Costs generally describes the funds expended to ensure the continuous operation of an organization's physical plant. This includes expenses for delivery and supply of electricity, natural gas, heating fuel, water, and thermal energy. It also includes expenses associated with the provision of hardwired and mobile telecommunication services. The County has a contractual relationship with GDF SUEZ Energy (formerly known as Trigen Nassau Energy Corporation) to supply thermal energy to meet the heating and cooling needs of various entities and County-owned facilities in and around the Nassau Hub area in Uniondale. These facilities include Nassau Community College, Nassau University Medical Center (NUMC), Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

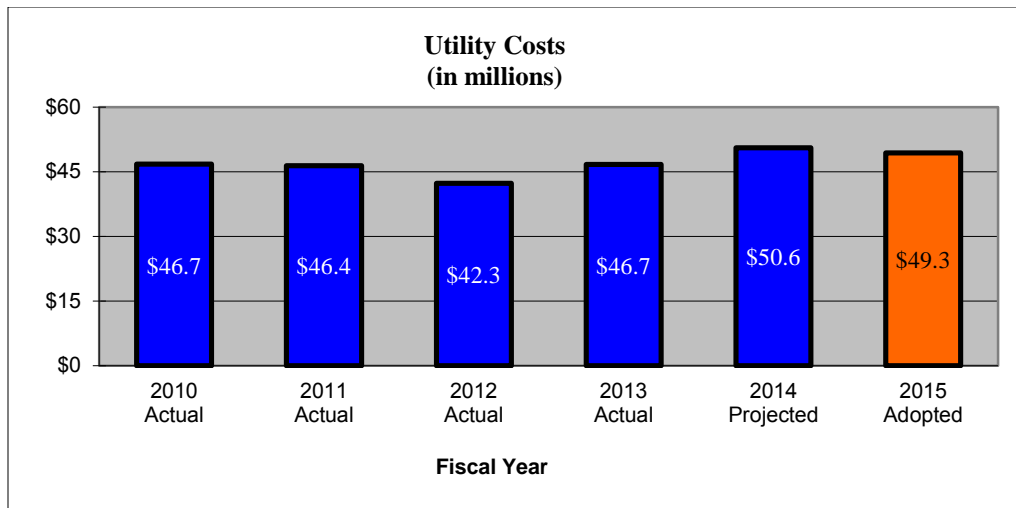
The Long Island Power Authority (LIPA) is the main supplier of electricity to the County. In July 2013, Governor Cuomo signed legislation that dramatically restructured LIPA to generate savings that would allow it to freeze electricity delivery rates for three years. Effective January 1, 2014, LIPA changed its system operator from National Grid to PSEG Long Island with a promise of better service to residents and businesses.

With respect to natural gas, National Grid owns, maintains, and operates the local natural gas delivery infrastructure. In 2010, Nassau County sought bids from energy services companies (ESCOs) to supply the County with natural gas to achieve cost savings. That year, the County selected Hess to provide the commodity for its largest consuming facilities, the Cedar Creek and Bay Park Sewer Treatment Plants. This change in suppliers has resulted in significant savings to the County. In 2012, Nassau County renegotiated the supply rate to generate additional savings.

HISTORICAL TRENDS

After several years of neutral results, Utility Costs decreased by \$4.1 million or 8.8% in 2012. The decrease was mainly attributable to lower natural gas prices, the effect of Superstorm Sandy on the electric distribution system, and the reduction of County telephone lines as a result of the 2011 IT initiative. Conversely, in 2013, Utility Costs increased by \$4.3 million or 10.3% compared to 2012. The increase was mainly due to an increase in natural gas prices, a key fuel for heating and electric power generation, and the installation of new electric feeds to the Correctional Center. The latter was offset by a decrease in contractual expenses with the Nassau Health Care Corporation ("NHCC"). Prior to the initiative, the Correctional Center's primary electric service was provided through a shared meter with NHCC, which then billed the County for the Correctional Center's share on a non-metered basis. In 2014, we are projecting \$50.6 million due to the full year effect of the two feeders at the Correctional Center as well as increases in natural gas.

DESCRIPTION OF EXPENSE CODES



2015 BUDGET

The 2015 Adopted Budget for Utility Costs is marginally lower than the 2014 projection with budgeted increases in electric, thermal energy (from the Suez-operated cogeneration plant) and fuel costs offset by United Water's assuming responsibility for the operation of the Bay Park and Cedar Creek Wastewater Treatment Plants. The increase in electric and thermal energy rates are due to the increased cost of natural gas, the primary fuel for electric and thermal energy production.



VARIABLE DIRECT EXPENSES

DEFINITION

In 2009, the County established the Variable Direct Expenses object code to identify unique County expense items previously captured in Contractual Services. This object code is currently only used to account for contracted public health services with the Nassau Healthcare Corporation (NHCC) at four community health centers (Elmont, Freeport-Roosevelt, Hempstead, and New Cassel-Westbury). The County receives State Aid under Article 6 of the New York Public Health Law for the provision of public health services to County residents. The State permits the County to ensure the provision of public health services by contract with other entities, if the County describes the contract and services the other entities provide in the County's Public Health Services Plan approved by the State Department of Health.

The contracted services include the following:

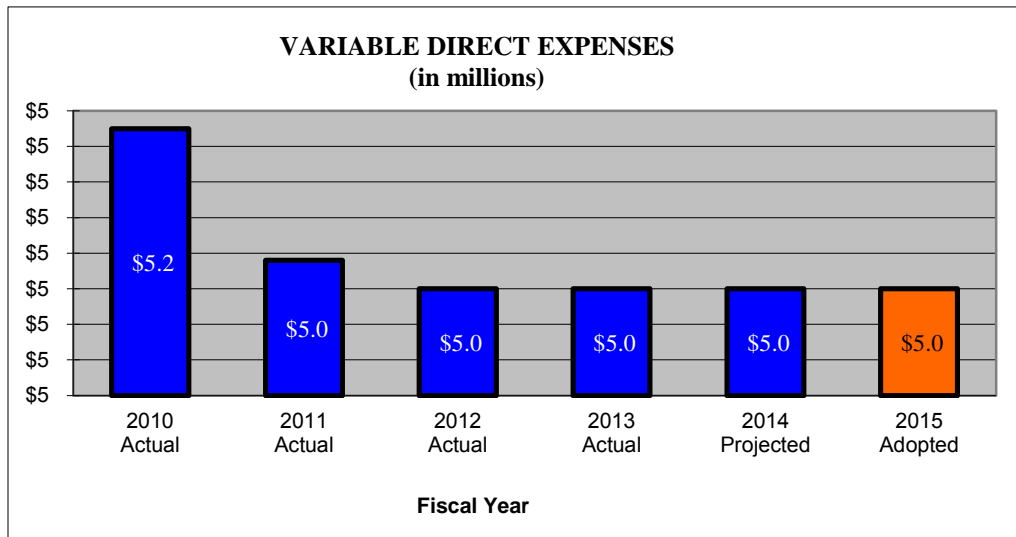
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care, and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages nine months to six years
- Prenatal care including dental services for pregnant women
- Family planning clinical evaluation, patient education, testing, and treatment
- Sexually transmitted disease clinical evaluation, patient education, testing, and treatment
- Immunization education and vaccine administration
- Chronic disease clinical evaluation, patient education, testing, and treatment including mammography and other screening or preventative services for cardiovascular disease, asthma, diabetes, or cancer
- HIV counseling, testing, treatment, and referral that are not part of a primary service listed above but including dental services for HIV-positive persons
- Outreach or other public health services rendered through the Institute for Healthcare Disparities

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2010, Variable Direct Expenses was \$5.2 million, of which \$5 million was for NHCC Public Health Service. This expense has remained consistent at \$5 million.



2015 BUDGET

The 2015 Adopted Budget for Variable Direct Expenses is \$5 million. There is no change from the 2014 projection because the Public Health Service Contract with NHCC remains the same.



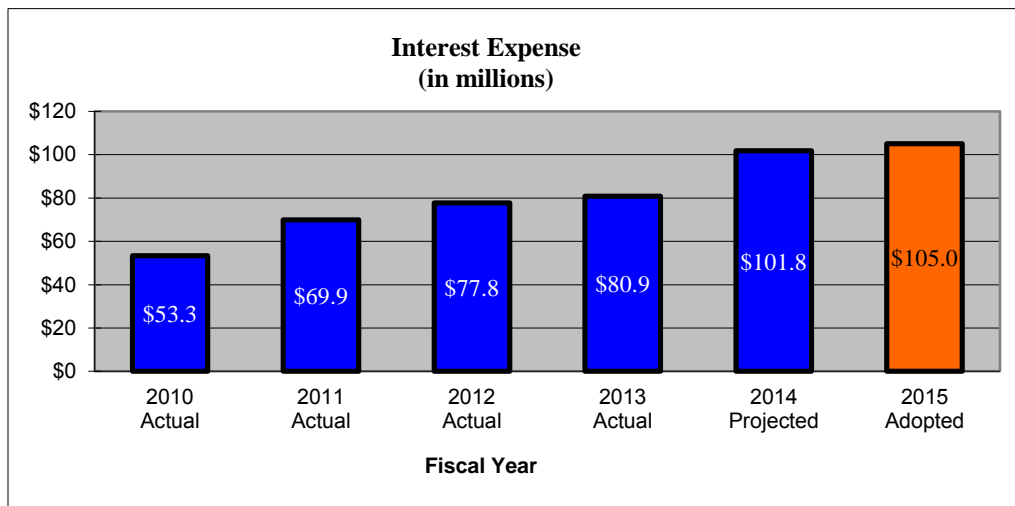
DEBT SERVICE INTEREST

DEFINITION

The County's Debt Service Fund contains appropriations for scheduled interest payments on outstanding and future General Obligation debt issued by the County for projects in the following funds: General, Fire Prevention, Police Headquarters, Police District, Community College, Environmental Bond, and the Sewer and Storm Water Resources District. It also contains interest payments on the County's cash flow notes.

HISTORICAL TRENDS

The County's Debt Service Interest costs have increased in recent years to a projected \$101.8 million in 2014. As the County continues to issue debt under its own authority, the amount of interest payments have been increasing each year; however this is offset by the decrease in NIFA's debt service. See "Debt Service Fund" for a further explanation of total debt service.



2015 BUDGET

The 2015 Adopted Budget includes \$105.0 million in interest payments, a 3.2% increase from the 2014 projection as the County continues to issue debt under its own authority. The total consists of \$98.1 million in the major funds and \$6.9 million in the Sewer and Storm Water Resources District Fund.



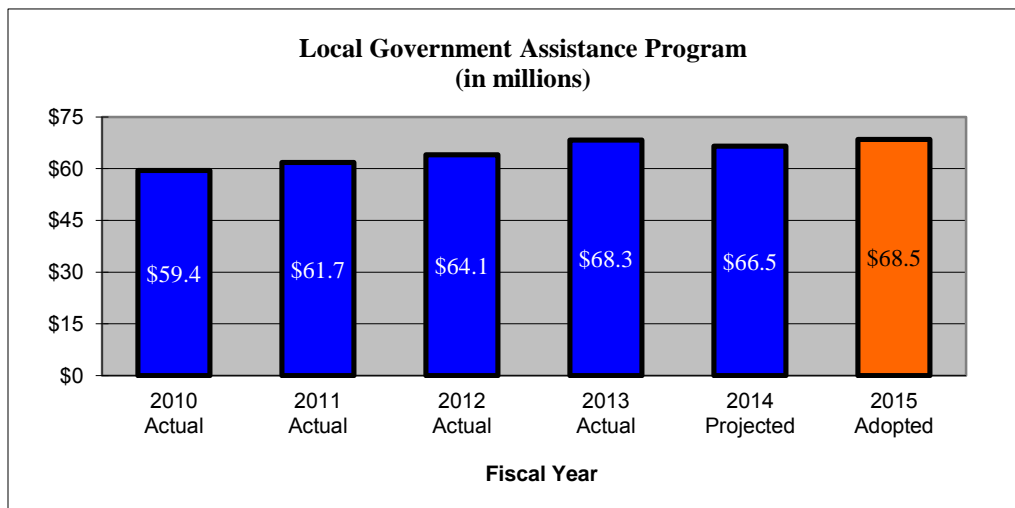
LOCAL GOVERNMENT ASSISTANCE PROGRAM

DEFINITION

Pursuant to Section 1262-e of New York State Tax Law, the County must establish a Local Government Assistance Program to distribute sales tax collections to the towns and cities within the County in an amount equivalent to a 0.25% component of the 4.25% local sales tax. Additionally, the State authorizes the County to establish a Local Government Assistance Program to distribute sales tax collections to the incorporated villages. Since 2007, the County has distributed \$1.25 million to the villages annually.

HISTORICAL TRENDS

The County’s sales tax receipts, which fluctuate, are the basis for the distributions to local governments under the Local Government Assistance Program. Between 2010 and 2013, these distributions increased an average of 4.8% per year, reflecting a rebound in the County’s sales tax receipts. However, the County projects Local Government Assistance to be \$66.5 million for 2014, a 2.6% decrease over 2013 distribution predicated on an anticipated shortfall in 2014 sales tax.



2015 BUDGET

The 2015 Adopted Budget for Local Government Assistance is \$68.5 million, a 2.9% increase from the 2014 projection. The increase is consistent with the County’s sales tax growth anticipated for 2015. The Aid to Villages portion remains unchanged.



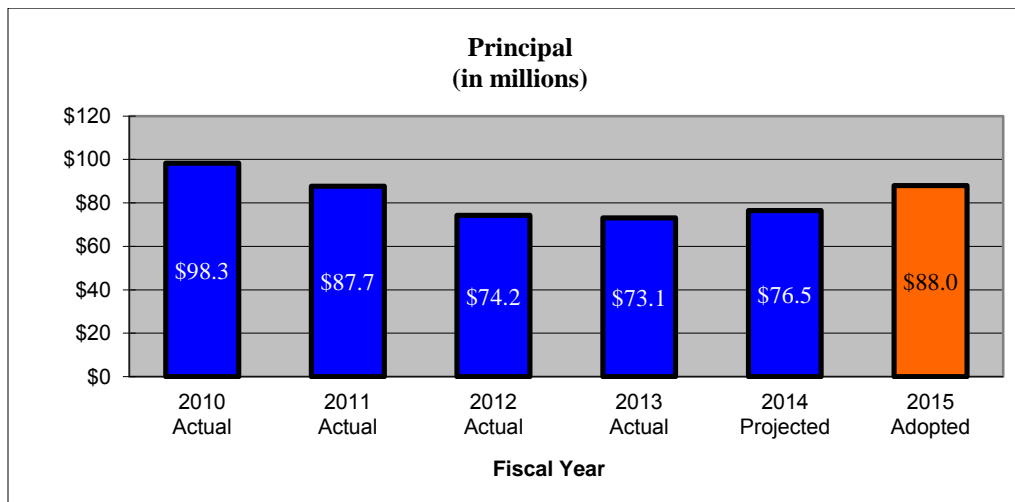
DEBT SERVICE PRINCIPAL

DEFINITION

The County’s Debt Service Fund contains appropriations for scheduled principal payments of outstanding and future General Obligation debt issued by the County for projects in the following funds: General, Fire Prevention, Police Headquarters, Police District, Community College, Environmental Bond, and the Sewer and Storm Water Resources District.

HISTORICAL TRENDS

The County’s principal payments had decreased in recent years from \$98.3 million in 2010 to \$73.1 million in 2013. For 2014, the County projects a slight increase to \$76.5 million. However, one should consider the trend in principal payments in conjunction with debt service interest costs. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds; however, the decrease in NIFA’s debt service will offset this. See “Debt Service Fund” for a further explanation of total debt service.



2015 BUDGET

The 2015 Adopted Budget includes \$88.0 million for principal payments, a 15.1% increase from the 2014 Projection, which consists of \$76.3 million in the Major Operating Funds and \$11.7 million in the Sewer and Storm Water Resources District Fund.



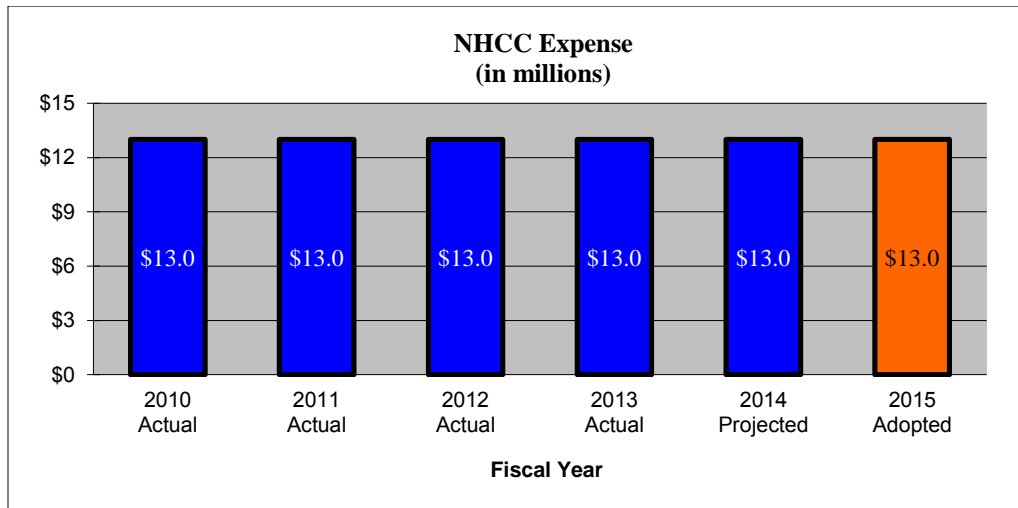
NASSAU HEALTHCARE CORPORATION

DEFINITION

This category represents an annual subsidy, known as the Historic Mission payment, made by the County to the Nassau Health Care Corporation (NHCC) pursuant to a Successor Agreement through 2014. The funds reimburse NHCC for medical services it provides to clients who are indigent, uninsured, or not covered by Medicaid.

HISTORICAL TRENDS

The County has had an annual \$13.0 million obligation to NHCC in accordance with the aforementioned Successor Agreement.



2015 BUDGET

The Successor Agreement with NHCC provided for the Historic Mission payment through 2014. Although the County is no longer obligated, the 2015 Adopted Budget provides for the Historic Mission payment to NHCC through 2015.



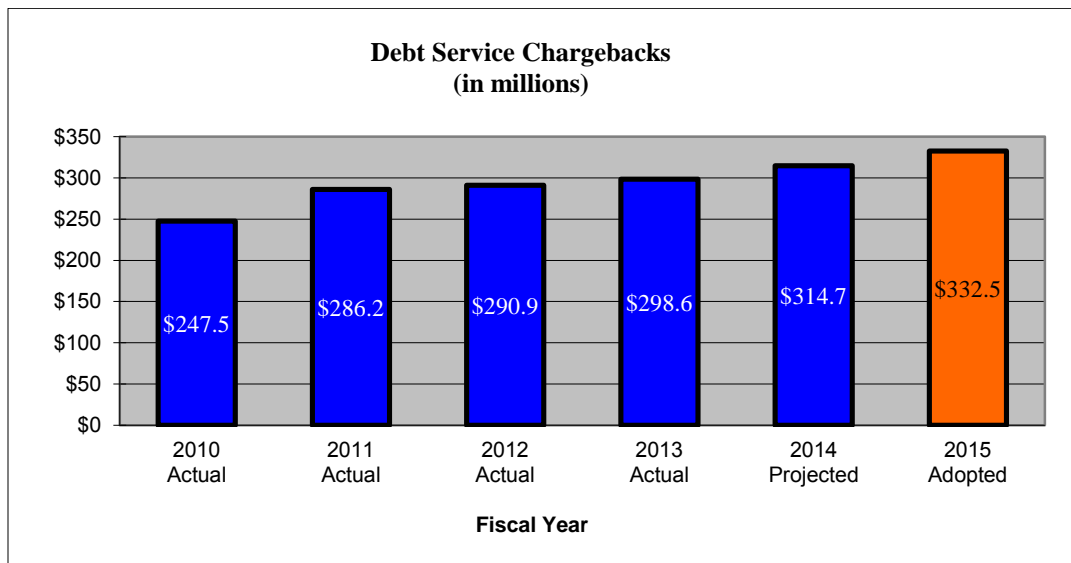
DEBT SERVICE CHARGEBACKS

DEFINITION

The County budgets for and makes all Major Operating Funds debt service interest, principal, and set-aside payments from the Debt Service Fund. These expenses are then charged to the operating funds on a project-by-project basis. Debt Service Chargebacks reflects these costs to the General, Fire Prevention, Police Headquarters, and Police District Funds. In the Sewer and Storm Water Resources District Fund (SSW), a portion of the debt service is directly paid from the SSW Fund. The remainder is expensed and allocated as described above.

HISTORICAL TRENDS

Debt Service Chargebacks have steadily increased as the County continues to finance capital improvements and certain other expenses. The 2014 projection for Chargebacks is \$314.7 million, a 5.4% increase over 2013. See “Debt Service Fund” for a further explanation of total debt service.



2015 BUDGET

The 2015 Adopted Budget contains \$332.5 million in Debt Service Chargebacks to the Major Operating Funds. This is a 5.6% increase from the 2014 projection.



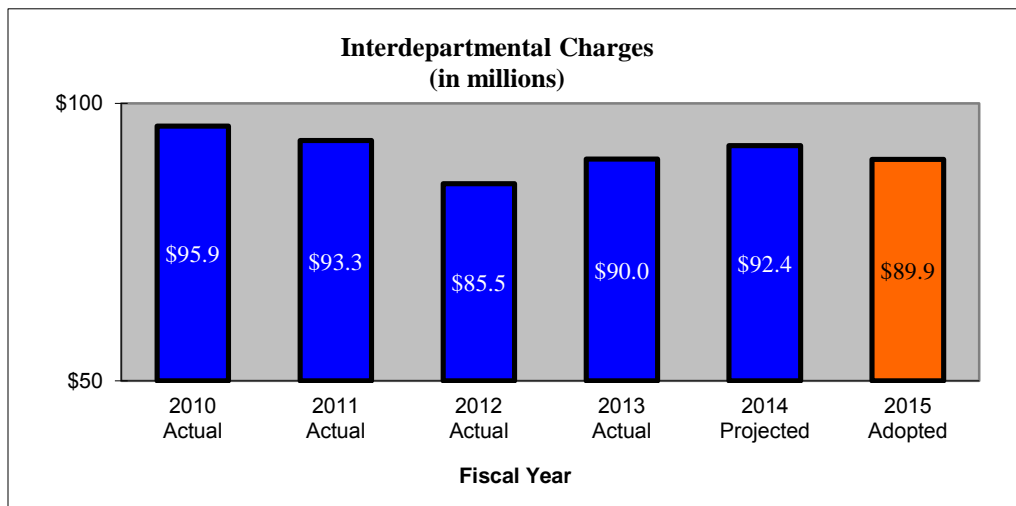
INTERDEPARTMENTAL CHARGES

DEFINITION

Interdepartmental Charges are charges for services performed by one County department for another County department. They also can be charges in connection with departments that collaborate and share resources for the purposes of providing a constituent service or program deliverables. County departments with specialized knowledge, expertise, experience, and capabilities usually perform services for other departments. Examples of these centralized services include information technology, public safety and security, legal, records management, purchasing, facilities management, fleet, mail, printing and graphics, workers' compensation expenses, and County-related centralized indirect costs. Probation, Human Services, and Social Services are examples of departments that collaborate to provide constituent services or programs. Interdepartmental Charges are in the major fund structure of the County and do not address charges or transfers between the major funds and special districts, such as the Sewer and Storm Water Resource District and/or other distinct County entities, such as the Community College. The trend for Interdepartmental Charges will reflect the changes that occur in the County's shared services environment.

HISTORICAL TRENDS

Between 2010 and 2011, Interdepartmental Charges decreased 2.7%. The 2012 Interdepartmental Charges were \$85.5 million, a decrease of \$7.8 million compared to 2011 primarily due to lower than expected expenses in Human Services resulting from legislative and policy decisions and lower costs in Social Services and other services. Interdepartmental Charges for 2013 was \$90.0 million, an increase of 5.2 % compared to 2012 due to higher expenses in the Police Department District Fund of approximately \$2 million and the Department of Social Services of approximately \$2.3 million. Interdepartmental charges for 2014 are projected to be \$92.4 million, an increase of 2.7%



DESCRIPTION OF EXPENSE CODES



2015 BUDGET

The 2015 Adopted Budget for Interdepartmental Charges is \$89.9 million, which is relatively flat compared to the projected expense in 2014.

INTERDEPARTMENTAL EXPENSE & REVENUES (in thousands)

BUYER	SELLER DEPARTMENTS												TOTAL	
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²		
BU	0	0	0	0	196	3,060	0	0	0	0	0	0	0	3,256
FC	87	521	0	1,009	0	22	690	0	0	0	0	0	0	2,328
HE	145	980	0	2,527	0	39	2,635	0	0	0	35	259	0	6,362
HI	6	38	0	26	0	0	85	0	0	0	0	0	0	156
HS	166	448	0	1,602	0	102	1,418	0	0	0	39	0	0	3,774
PDD	127	23	0	1,624	0	5,417	13,139	0	0	0	0	0	0	20,330
PDH	120	589	0	4,947	0	28	15,950	0	0	0	0	0	0	21,635
PB	0	109	0	489	0	6	241	0	0	150	130	0	0	1,125
PW	0	1,804	0	0	0	2,098	8,725	0	0	0	0	0	0	12,627
SS	288	2,323	100	7,784	376	1,343	4,407	502	270	0	0	663	0	17,394
TOTAL	940	6,835	100	20,007	572	12,115	47,292	502	270	150	204	922	0	89,909

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



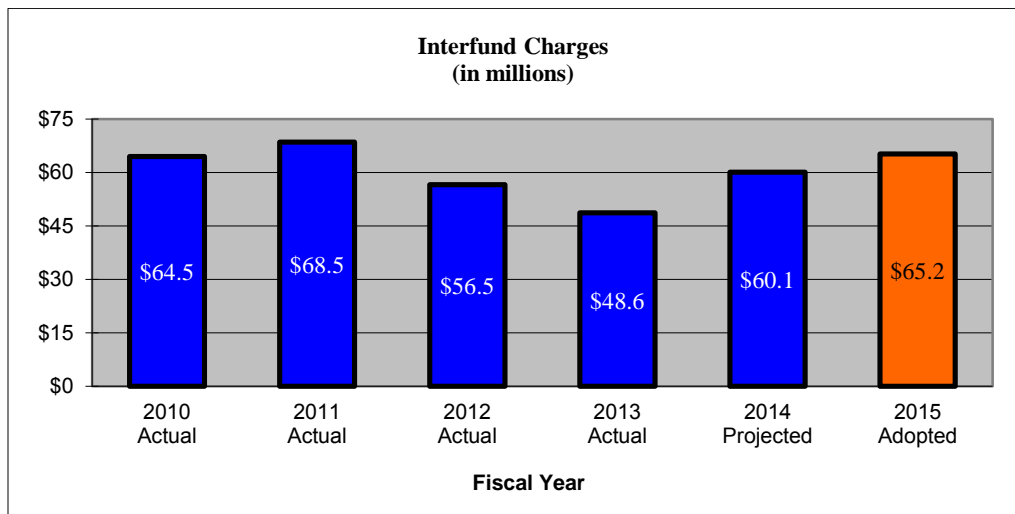
INTERFUND CHARGES

DEFINITION

Expenses incurred by departments within the Major Operating Funds for services provided by non-Major Operating Fund entities are classified as Interfund Charges. These can include costs that the Grant, Community College, Capital, and Sewer District funds are bearing on behalf of County operating departments. These expenses are distinct from Interdepartmental Charges, which are limited to costs within the Major Operating Funds.

HISTORICAL TRENDS

In 2010, Interfund Charges were comprised of chargebacks from the Department of Public Works and the Debt Service Fund to the Sewer and Storm Water Resources District Fund as well as Debt Service Charges for the Nassau Health Care (NHCC) and Nassau Regional Off-Track Betting (OTB) Corporations. It also included \$20.5 million in transfers from the Red Light Camera (RLC) Fund to the following: Office of Mental Health, Chemical Dependency and Developmental Disability Services; Office of the Physically Challenged; Office of the Aging,



and Office of Youth Services. Fiscal 2011 included RLC transfers of \$23.3 million and other Chargebacks with nominal increases. Effective with the 2012 Budget Adoption process, the County made a policy decision to change the way it records RLC charges whereby the County would recognize those charges through Interdepartmental Charges as opposed to Interfund Charges. The impact of this change, partially offset by the recognition of a 10% County portion of Superstorm Sandy-related expenses, resulted in a decrease between 2011 and 2012. Interfund Charges in 2013 decreased by \$7.9 million or 14.0% when compared to 2012. This decrease is attributable to a lower County portion of Superstorm Sandy-related expenses and lower Debt Service Charges for NHCC and OTB. The 2014 projection is \$60.1 million, an increase of \$11.4

DESCRIPTION OF EXPENSE CODES



million, or 23.5% compared to 2013. The increase is due to higher Debt Service Charges for the Sewer and Stormwater Resource District, NHCC and OTB. The 2014 projection does not provide for a County portion of Superstorm Sandy-related expenses.

2015 BUDGET

The 2015 Adopted Budget for Interfund Charges is \$65.2 million, an 8.6% increase from the 2014 projection, due to an increase in NHCC debt, partially offset by lower Sewer Debt Service.. The 2015 Adopted Budget includes \$26.1 million for NHCC debt paid by the County and reimbursed by the NHCC. It also includes \$16.8 million for indirect costs, \$16.9 million for Sewer Debt Service and \$1.8 million for OTB Debt Service, which OTB reimburses to the County.



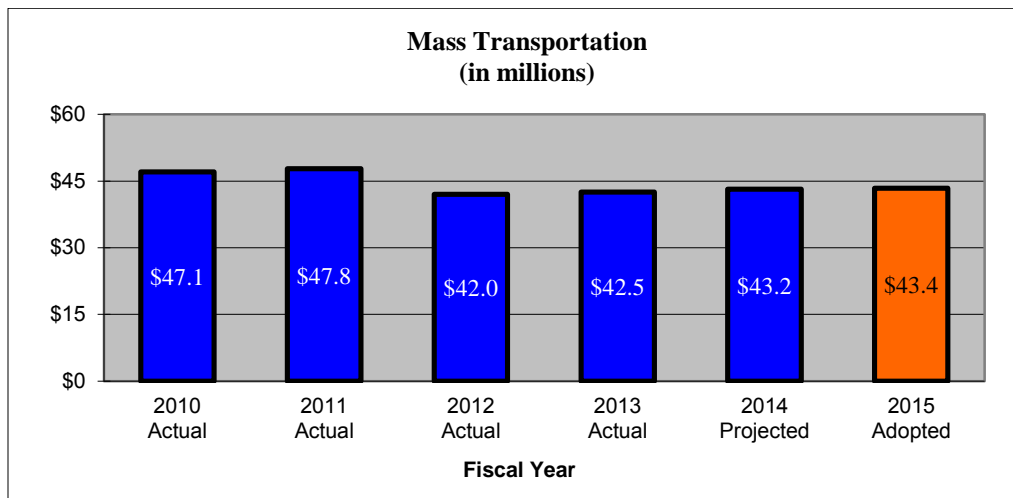
MASS TRANSPORTATION

DEFINITION

Transportation is a major component of Nassau County Operating and Capital Budgets and involves transportation agencies from other jurisdictions such as the Federal Transit Administration, the New York Metropolitan Transit Administration (MTA), and the New York State Department of Transportation (NYSDOT). New York State Law mandates payments to MTA/Long Island Rail Road for Station Maintenance and Operating Assistance, which are the major components of these charges. In compliance with the agreement with the MTA, the County adjusts the base amount based on the change in the regional Consumer Price Index (CPI) each year.

HISTORICAL TRENDS

Mass Transportation costs were relatively flat between 2010 and 2011, ranging between \$47 million and \$48 million and decreased \$5.8 million or 12.1% to \$42.0 million in 2012. The decrease was primarily attributable to the County lowering its payments to meet the required subsidy for the Metropolitan Suburban Bus Authority to the minimally required amount of \$2.5 from \$9 million. For 2013, these costs slightly increased to \$42.5 million, a \$514,867 or 1.2% increase from 2012. In 2014, the County projects Mass Transportation to increase \$658,641 million or 1.5%.



2015 BUDGET

The 2015 Adopted Budget for Mass Transportation is \$43.4 million. The required State Transportation and Operating Assistance (STOA) match consists of \$1.9 million for fixed routes and \$609,600 for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County

DESCRIPTION OF EXPENSE CODES



Express (NICE) Bus services. The MTA-LIRR operating assistance totals \$11.6 million and \$29.2 million for mandated LIRR Station Maintenance.



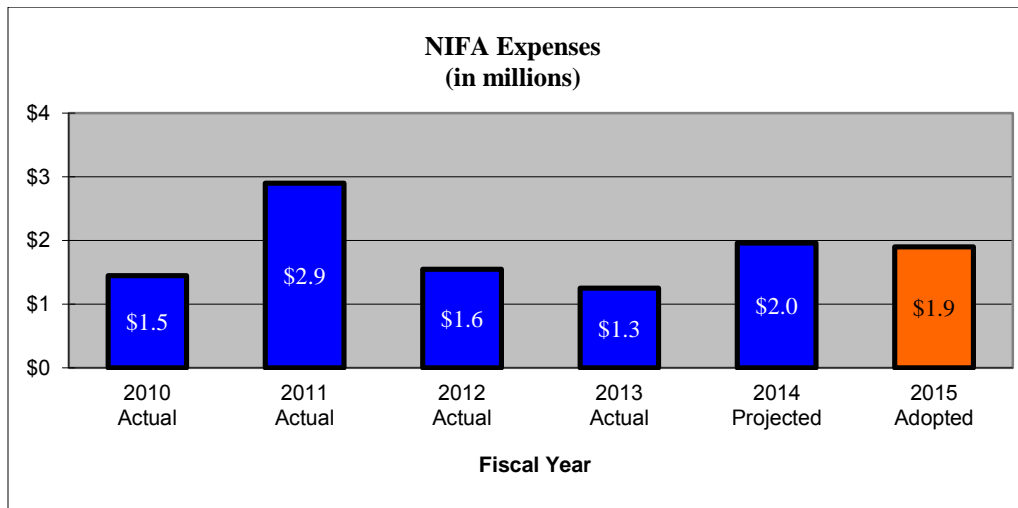
NIFA EXPENDITURES

DEFINITION

This appropriation contains the administrative cost of the Nassau County Interim Finance Authority (NIFA), which provides State oversight of the County's finances.

HISTORICAL TRENDS

NIFA expenditures were \$1.5 million in 2010 and increased to \$2.9 million in 2011 before declining to \$1.3 million in 2013. The increase of almost 100% in 2011 is attributable to one-time legal expenses associated with NIFA becoming a Control Board instead of an Oversight Board. The projection for 2014 is \$2.0 million.



2015 BUDGET

The Fiscal 2015 Adopted Budget assumes \$1.9 million for NIFA operating expenses, a 3.1% decrease from the 2014 projection.



OTHER EXPENSES

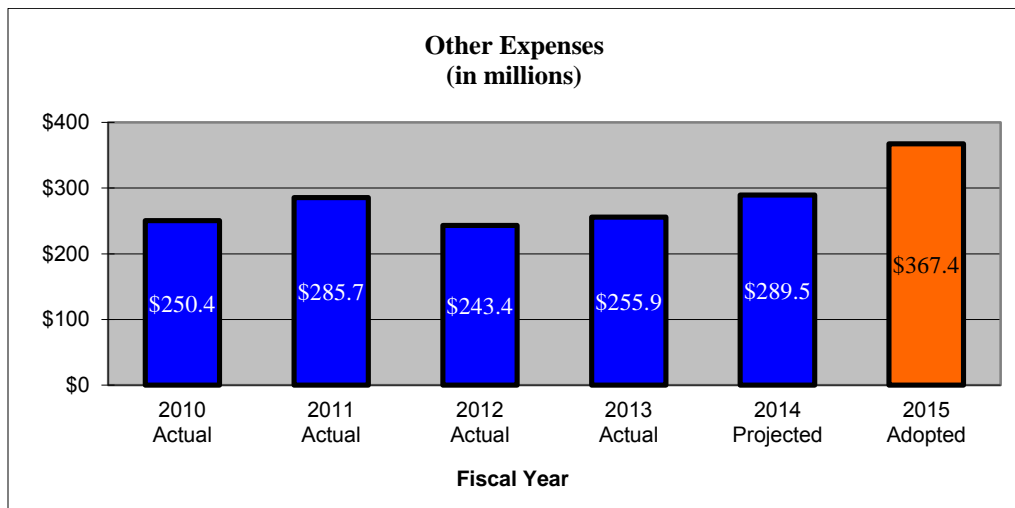
DEFINITION

Inevitably, in municipal budgets, there exist expenses that do not fit into the established classification structure. Nassau County allocates these costs into the Other Expenses object code. Containing a wide variety of largely unrelated components, Other Expenses includes appropriations for such items as sales tax set-asides for the Nassau Interim Finance Authority (see Debt Fund), lawsuits and damages, building rental, indigent legal defense, community college tuition chargebacks, County association memberships, etc.

HISTORICAL TRENDS

Total Other Expenses were \$250.4 million in 2010 and increased to \$285.7 million in 2011 before declining to \$255.9 million in 2013. The major increase in 2011 was \$15.9 million in NIFA set-asides and the major decrease in 2012 was due to the absence of tax certiorari payments or accruals, as well as the reversal of a prior year's tax certiorari accrual.

In 2014, the County is projecting \$289.5 million in Other Expenses. The major increase in the projection is \$26.9 million in Operations and Management Reserves in the Sewer and Storm Water Resource District Fund. The County never expenses this but must project or budget it due to the financing and acquisition agreement.



2015 BUDGET

Other Expenses are \$367.4 million in the 2015 Adopted Budget, a 26.9% increase from the 2014 projection. The major components of the increase are \$90.0 million in tax certiorari payments and \$18.2 million in Other Suits and Damages offset by the savings of \$26.9 million in

DESCRIPTION OF EXPENSE CODES



Operation and Management Reserves in the Sewer and Storm Water District. An anticipated financing agreement between the Sewer and Storm Water Financing Authority and the County replaces the need for an Operating & Management Reserve with a fully funded Debt Service Reserve Fund not included as an expense appropriation. The additional expenses are offset by the bond proceeds in the corresponding departments. The largest components of this allocation are \$189.3 million for NIFA sales tax set-asides, \$100.0 million for tax certiorari payments; \$21.7 million for Suits & Damages; \$14.3 million for building rentals and insurance; \$13.7 million for indigent criminal defense (\$6.3 million for Legal Aid Society and \$7.3 million for Bar Association Defender Plan); and \$8.7 million in resident and Fashion Institute of Technology tuitions. In addition, the 2015 Adopted Budget provides \$15.0 million in contingency reserves.

DESCRIPTION OF EXPENSE CODES



APPENDIX OO - OTHER EXPENSE

Fund	Subject	2013 Actual	2014 Adopted Budget	2015 Adopted Budget	2015 Adopted Budget
DSV	88988 EXPENSE OF LOANS	5,030,329	7,185,600	8,112,000	4,224,000
	88989 NIFA SET-ASIDES	197,815,769	193,473,026	193,473,026	189,330,277
DSV Total		202,846,098	200,658,626	201,585,026	193,554,277
GEN	49949 PMT CITY OF LONG BEACH	106,233	106,233	106,233	106,233
	52952 LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	5,775
	55955 NYS ASSN OF COUNTIES	60,447	63,500	63,500	65,000
	66966 LEGAL AID SOC OF NC	6,054,467	6,205,830	6,205,830	6,360,976
	67967 BAR ASSN NC PUB DFDR	6,674,509	7,729,564	7,729,564	7,282,186
	70970 RESIDENT TUITION	2,740,846	4,598,000	4,598,000	4,598,000
	80981 COLISEUM REPAIR EXPENSES	2,391,499	0	0	100,000
	87985 OTHER PAYMENTS	908,217	0	0	0
	87987 OTHER SUITS & DAMAGES	3,516,034	12,000,000	12,000,000	120,200,000
	93993 INSURANCE ON BLDGS	500,000	599,266	599,266	346,868
	94994 RENT	12,792,583	14,948,917	13,948,917	13,994,246
	97998 CONTINGENCY RESERVE	0	10,000,000	10,000,000	10,000,000
	6H60H PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	75,000
	6Q60Q HIPAA PAYMENTS	0	25,000	25,000	25,000
	7097F FIT RESIDENT TUITION	12,204,639	4,114,000	4,114,000	4,114,000
	8798A OTHER SUITS & DAMAGES-INTEREST	2,998,088	0	0	0
	8798B ATTORNEY FEES	201,026	0	0	0
	8798C ATTORNEY GROSS PROCEEDS	1,103,669	0	0	0
GEN Total		52,333,031	60,471,085	59,471,085	167,273,284
PDD	87985 OTHER PAYMENTS	2,963	0	0	0
	87987 OTHER SUITS & DAMAGES	123,010	750,000	750,000	750,000
	97998 CONTINGENCY RESERVE	0	2,000,000	0	5,000,000
	8798B ATTORNEY FEES	5,350	0	0	0
	8798C ATTORNEY GROSS PROCEEDS	504,045	0	0	0
PDD Total		635,368	2,750,000	750,000	5,750,000
PDH	87985 OTHER PAYMENTS	0	0	0	0
	87987 OTHER SUITS & DAMAGES	39,070	250,000	250,000	250,000
	97998 CONTINGENCY RESERVE	0	0	0	0
	8798C ATTORNEY GROSS PROCEEDS	0	0	0	0
PDH Total		39,070	250,000	250,000	250,000
SSW	32932 OPERATIONS AND MANAGEMENT RESERVES	0	26,923,577	26,923,577	0
	87987 OTHER SUITS & DAMAGES	0	538,500	538,500	538,500
SSW Total		0	27,462,077	27,462,077	538,500
Grand Total		255,853,568	291,591,788	289,518,188	367,366,061



EARLY INTERVENTION / SPECIAL EDUCATION

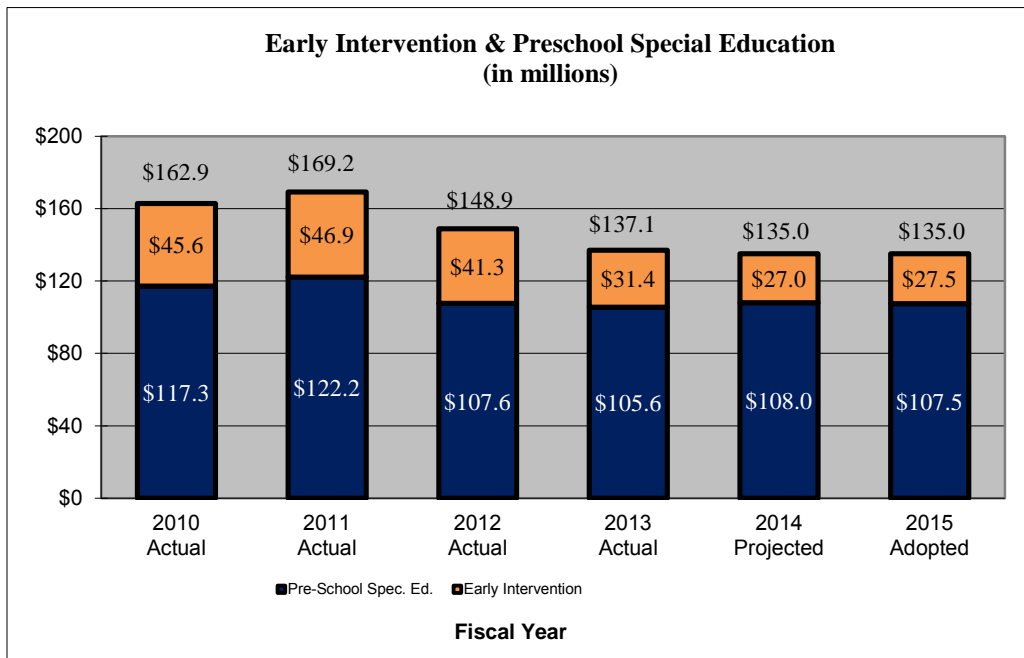
DEFINITION

Section 4410 of the New York State Education Law mandates the Preschool Special Education Program, which provides services to special needs children age’s three to five. The program also oversees financial support for Summer School programs for 5 to 21 year-olds and a Countywide transportation system for both Early Intervention (ages infant to three) and Preschool (ages three to five).

Federal and State law mandate the Early Intervention Program, which provides specialized services for eligible developmentally delayed children from infant to three years of age.

HISTORICAL TRENDS

Preschool Special Education and Early Intervention expenses have fluctuated because of changes in the configuration of services provided and in rate changes set by the State. The projection for these programs in 2014 is \$135.0 million, reflecting the continued efforts by the County to manage the volume of Preschool services, lower caseloads, and reduce expenditures by changing transportation parameters. Additionally, Early Intervention reimbursement rates that are set by the State have been reduced resulting in lower costs.



DESCRIPTION OF EXPENSE CODES



2015 BUDGET

The 2015 Adopted Budget for Early Intervention and Preschool Special Education is \$135.0 million, flat with the 2014 projection, reflecting the continued efforts by the County to manage the volume of Preschool services, lower caseloads, and reduce expenditures by changing transportation parameters.



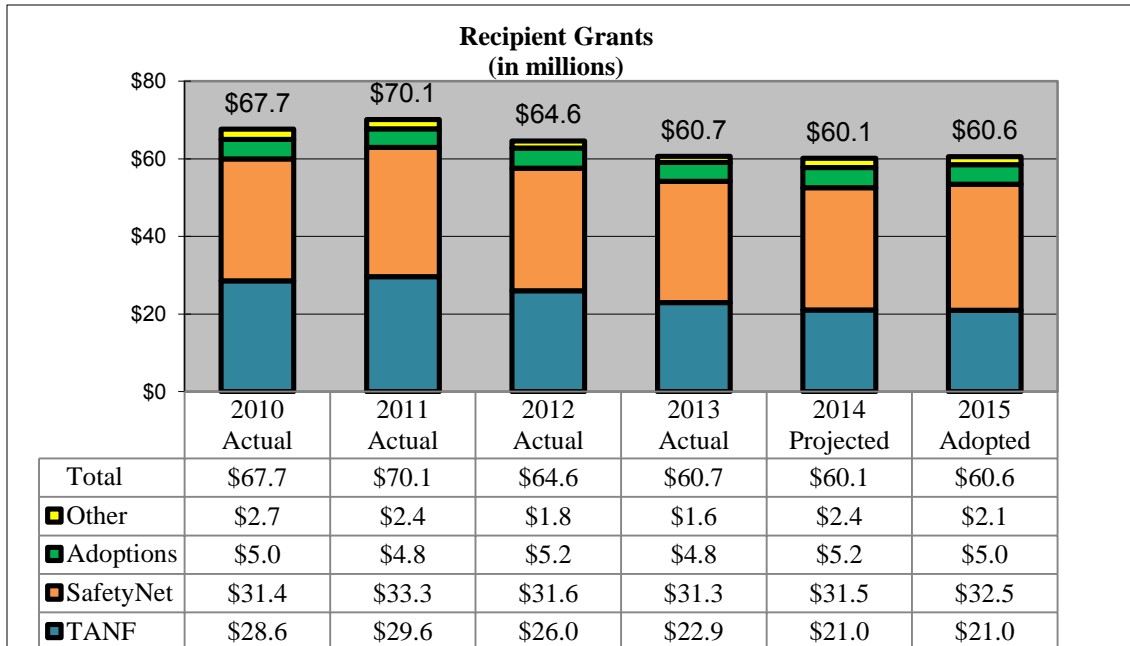
RECIPIENT GRANTS

DEFINITION

Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance for Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and the Home Energy Assistance Program (HEAP). The TANF and SNA programs promote the goal of self-sufficiency through employment. TANF provides assistance and work opportunities to needy families, while SNA provides assistance to those individuals and families without minor dependents who do not qualify for TANF. The Adoption Subsidies support families who have adopted a child with special needs. Foster Care assists families who have accepted into their homes children who cannot be with their parents because of a crisis. HEAP helps low-income households meet high home energy costs.

HISTORICAL TRENDS

Recipient Grant expenses to individuals and families in the TANF and SNA programs increased 5.0% between 2010 and 2011. These significant increases in expenses as well as caseloads were a direct result of the economic downturn and high unemployment rates that began in 2007 and peaked in 2009, followed by a slow recovery through 2011. The actuals in 2012 and 2013 show declines of 8.4% and 5.9% respectively due to easing of caseloads and a moderation in new applications. This decrease in expense from 2011 to 2014 is due to expiring caseloads in the TANF program as they reached their 60-month limit.



DESCRIPTION OF EXPENSE CODES



Because New York State and the Federal Government mandate these programs, the County's ability to reduce expenses is limited and subject to economic forces beyond its control. The 2014 projection for Recipient Grants expense is \$60.1 million, a 0.8 % decrease from the 2013 actual of \$60.7 million.

2015 BUDGET

The 2015 Adopted Budget for Recipient Grants is \$60.6 million, or 0.7% greater than the 2014 projection. Over 88.0% of Recipient Grant funding is composed of payments made to clients eligible for the Temporary Assistance for Needy Families (TANF) or the Safety Net Assistance (SNA) programs.



PURCHASED SERVICES

DEFINITION

Purchased Services are payments made to agencies that operate independently of Nassau County for Social Service programs such as Day Care, Preventive Services, Child Protective Services, and Adult Protective Services. Domestic Violence, and Adoption, Independent Living, and Homemaking Services are also provided.

Day Care is provided not only to residents on temporary assistance, but also to working families who meet income guidelines for subsidies. The Homemaking Services program provides in-home care for adults who need assistance with activities of daily living to delay or prevent placement in nursing homes or other out-of-home settings.

Preventive Services are supportive and rehabilitative services provided to children and their families. Preventive Services avert an impairment or disruption of a family, which would or could result in the placement of a child into foster care. Preventive Services enable a child who has been placed in foster care to return to his family sooner than would otherwise be possible, or reduce the likelihood that a child who has been discharged from foster care returns to such care. Some Preventive Services are mandated for children and their families who are at risk of placement or replacement in foster care.

Child Protective Services are those services made on behalf of children under the age of 18 (including run-away children) who are harmed or threatened with harm by a parent, guardian, or other person legally responsible for the child's health and welfare. These children are harmed through non-accidental physical or mental injury, sexual abuse, or negligence, including the failure to provide adequate food, clothing, or shelter.

Adoption Services are services that ensure that a child is placed in a secure, adoptive home.

Adult Protective Services are provided to those 18 and older who are unable to protect their own interests.

Title XX Day Care Services include assessing the need and arranging for services, and providing, supervising, monitoring, and evaluating the provision of care for a child. Generally, those children must be age 6 weeks to 13 years. The children must receive care for a portion of the day outside the home in an approved day care facility and the care must be for less than 24 hours.

Domestic Violence Services involve identifying, assessing, providing, and evaluating services to wives, husbands, or persons living together, with or without children, to resolve the problems leading to violence, or to establish themselves independently, if necessary, to avoid violence.

DESCRIPTION OF EXPENSE CODES



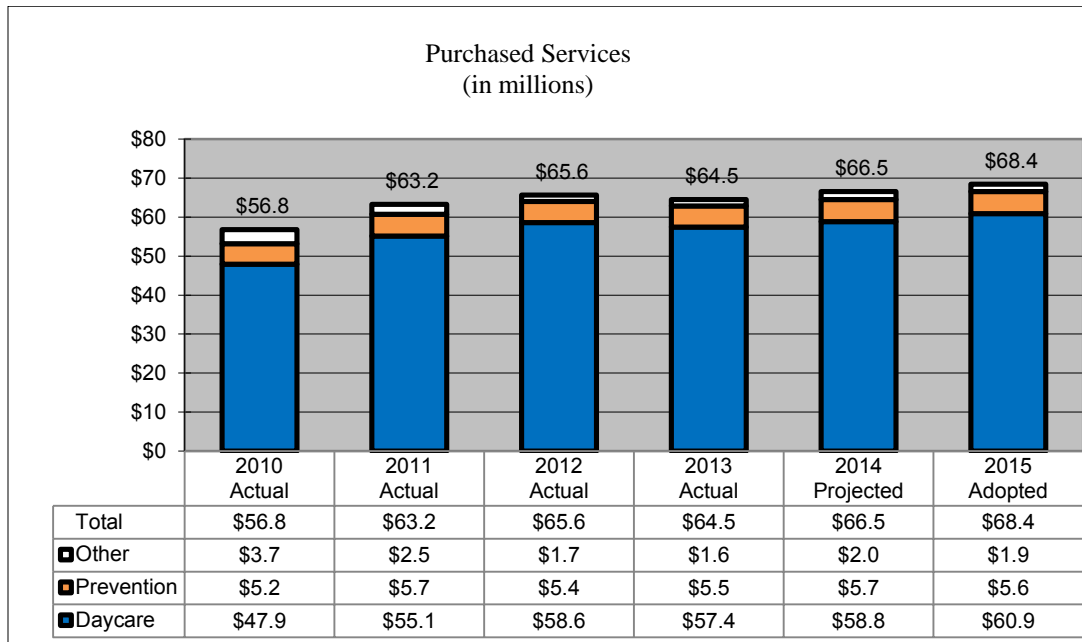
The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

HISTORICAL TRENDS

In 2010, Purchased Services expense was \$56.8 million and increased to \$64.5 million by 2013. This increase was primarily due to increases in Day Care Services due to families meeting the 275% poverty level requirement.

The 2014 projection for Purchased Services is \$66.5 million, an increase of \$2.0 million, or 3.2% compared to 2013. This increase is due to a less rapid decline in Day Care caseloads than anticipated after the County revised the family income eligibility level from 275% to 200% of the poverty level in 2013.

The Department of Social Services (DSS) reviewed the recent New York Public Welfare Association, Inc. (NYPWA) census on Day Care requirements of NYS counties and determined that Nassau is generous regarding eligibility. It should be noted that Suffolk County has reduced its family income eligibility level to 100% of the poverty level. In addition, Nassau County will be maintaining the family contribution rate at 20%, whereas, Suffolk County has increased the rate to 30%.



DESCRIPTION OF EXPENSE CODES



2015 BUDGET

The 2015 Adopted Budget for Purchased Services is \$68.4 million, or 2.8% higher than the 2014 projection. DSS is projecting an increase in caseloads due to an improved economy, as people who return to the workforce require Day Care services.



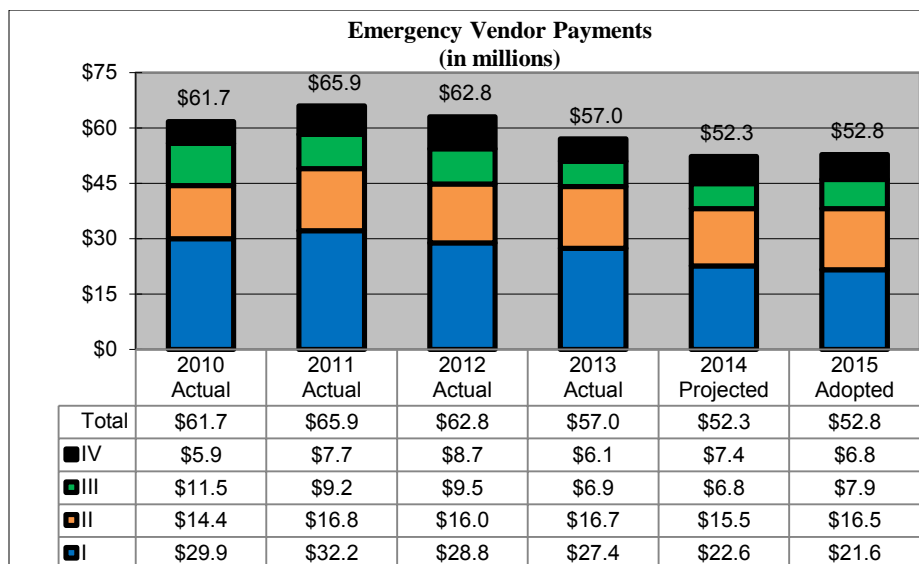
EMERGENCY VENDOR PAYMENTS

DEFINITION

Emergency Vendor Payments are made to vendors on behalf of clients of the Department of Social Services (DSS). These clients may be placed in institutions for various reasons. School districts place children with severe need of Special Education assistance in institutions for the school year. Clients are in DSS custody for various reasons including court placements and severe cases of child abuse. The DSS Persons In Need of Supervision (PINS) unit coordinates contracted agencies' foster home and group care services for court-placed PINS people who require therapeutic foster care and/or residential services due to their higher levels of need and/or social behaviors. In addition, Emergency Vendor Payments are made on behalf of Temporary Assistance for Needy Families (TANF) and Safety Net clients because of an urgent need or situation that has to be addressed immediately. These urgent situations may include payments to utilities and fuel oil vendors to meet impending electricity shut-offs and/or heating needs, emergency payments for shelter, furniture and clothing vouchers, and payments to a funeral home for burial of a deceased indigent person.

HISTORICAL TRENDS

The trend of increasing caseloads from 2010 through 2011 in the Temporary Assistance for Needy Families (TANF) and Safety Net Assistance (SNA) programs was primarily responsible for the increase in Emergency Vendor Payments during those years.



- (I) Room and board for JDs/JOs (Juveniles Delinquents/Juvenile Offenders) and P.I.N.S (Persons in Need of Supervision)
- (II) Special Education
- (III) Shelter for TANF/SNA
- (IV) Utilities/Other

DESCRIPTION OF EXPENSE CODES



In 2012, there was a decrease of \$3.1 million in expenses and caseloads. In 2013, Emergency Vendor Payments was \$57.0 million, an approximate \$5.8 million decrease from 2012 levels primarily due to a continued decrease in the number of caseloads. In 2014, the County projects Emergency Vendor Payments to be \$52.3 million, an approximate \$4.8 million decrease from 2013 levels primarily due to the decrease in the number of caseloads in the TANF, SNA, Juvenile Delinquency, Institutional, and Foster care programs

2015 BUDGET

The 2015 Adopted Budget for Emergency Vendor Payments is \$52.8 million, relatively flat with the 2014 projection. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services include providing shelter to citizens in need, paying utility companies, providing institutional care to a foster child or a child having special needs, and maintaining other services.



MEDICAID

DEFINITION

Title XIX of the Social Security Act is a Federal and State entitlement program that pays for medical assistance for certain individuals and families with low incomes and resources. This program, known as Medicaid, became law in 1965 as a cooperative venture jointly funded by the Federal and State governments (including the District of Columbia and the Territories) to assist states in furnishing medical assistance to eligible individuals. Medicaid is the largest source of funding for medical and health-related services for America's poorest people.

Within broad national guidelines established by Federal statutes, regulations and policies, each state (1) establishes its own eligibility standards; (2) determines the type, amount, duration, and scope of services; (3) sets the rate of payment for services; and (4) administers its own program. Medicaid policies for eligibility, services, and payment are complex and vary considerably, even among states of similar size or geographic proximity. Thus, a person who is eligible for Medicaid in one state may not be eligible in another state, and the services provided by one state may differ considerably in amount, duration, or scope from services provided in a similar or neighboring state. In addition, state legislatures may change Medicaid eligibility, services, and/or reimbursement during the year.

Until 2006, New York State was unique in shifting a large share of this Federal and State healthcare program to its County taxpayers. Counties were required to pay approximately 50% of the non-Federal share of most Medicaid services. Since 2006, the State has assumed more of the Medicaid burden by lowering the counties' share to approximately 13.65% and implementing a Medicaid cap in 2009.

Eligibility for Medicaid is administered through the Nassau County Department of Social Services (DSS). The State pays medical providers for services rendered on behalf of Nassau patients and bills the County its share through weekly billing reports from the Medicaid Management Information System. The County charges these amounts to the Medicaid expense line of the General Fund Operating Budget.

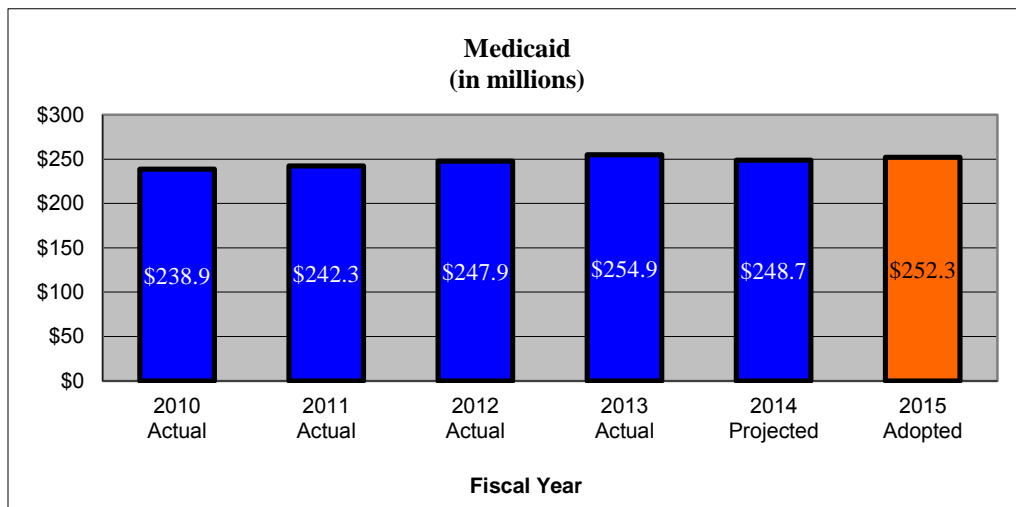
DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2009, the rules of the Medicaid cap were first applied. Growth in County expense was no longer based on the 2005 level of \$225 million. For the years 2010, 2011, 2012 and 2013, Medicaid grew at an average annual rate of approximately 2.2%.

In 2014, the County projects expenses to be \$248.7 million or about \$6.1 million lower than 2013 due to the New York State Mandate Relief Program. This program was enacted as part of the State's 2013 Fiscal Year effective April 1, 2013 and was renewed in the State's 2014 Fiscal Year effective April 1, 2014, lowering the County's weekly Medicaid payments.



2015 BUDGET

The 2015 Adopted Budget for Medicaid is \$252.3 million, a 1.4% increase from the 2014 projection due to the prior year Mandate Relief Program expiring in March 2015, but was included for three quarters in fiscal 2014 to coincide with the New York State fiscal year. In 2015, the Medicaid Cap Program initiated in 2006 will further reduce the Cap to 0% in 2015. This will help lower the burden on the local County share.



FUND BALANCE

DEFINITION

Each year, either fund revenues exceed expenses (budgetary surplus) or expenses exceed revenues (budgetary deficit). Accumulated fund balance is the net total of surpluses and deficits, less any amounts used by the Budget to cover expenses (appropriated Fund Balance).

HISTORICAL TRENDS

At the end of 2013, there was a budgetary surplus of \$54.7 million in the County's primary operating funds. The County added the balance to the accumulated Fund Balance bringing the total to \$126.6 million. The County appropriated \$10 million of this surplus in the 2014 Adopted Budget. This increase reflects the County's ongoing efforts to manage its finances prudently in challenging economic times for local governments.

2015 BUDGET

The 2015 Adopted Budget appropriates \$10 million from Fund Balance in the General Fund and \$5 million in the Police District Fund to provide contingency funds.

*Please see Appendix C – Financial Policies for Contributions and Uses



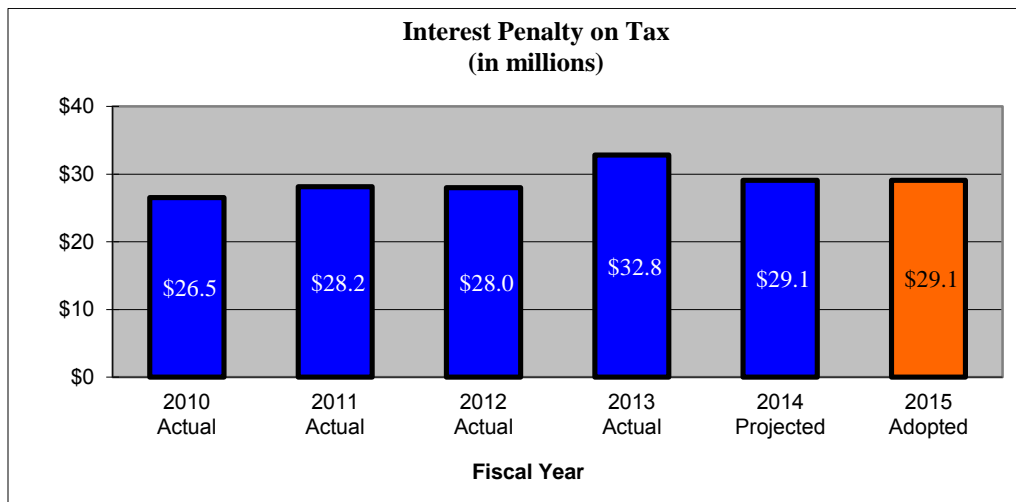
INTEREST PENALTY ON TAX

DEFINITION

This object code captures the various penalties, interest, and fees charged for the late payment of general and school taxes. These taxes are due and collected by the Townships of Hempstead, North Hempstead, and Oyster Bay as well as the Cities of Glen Cove and Long Beach on January 1, April 1, July 1, and October 1, respectively. Upon late payment of these taxes, a penalty is imposed and fees are applied. A two percent penalty is imposed and collected by each of the towns and cities when the late taxes are remitted from one to 20 days after the due date. After 20 days, the County imposes a five percent penalty on the total amount then due (the original principal plus the two percent penalty and a \$90 listing fee). Thereafter, a one percent penalty is imposed on the first day of each subsequent month on the total balance. If taxes remain unpaid for one year, a lien is authorized by the court and later sold with interest plus a one-time advertising fee of \$90. The taxpayer may redeem this lien by paying 10% interest to the County. The County retains the difference in interest between the price at which the lien was sold to the investor and the 10% interest paid by the taxpayer.

HISTORICAL TRENDS

The County contracts with an outside vendor to sell all liens at an Annual Tax Lien Sale. The Administration had taken an active role in selling the remaining inventory of liens consisting of very old liens and liens on properties in litigation. Interest Penalty on Tax between 2010 and 2011 rose about 6.2% and was relatively flat in 2012. Interest Penalty on Tax revenue grew 17.2% in 2013 to \$32.8 million, reflecting the continued generally upward trend of delinquent tax payments. The County projects an 11.3% decline in Interest Penalty on Tax in 2014, reflecting a decline in delinquent tax payments.



DESCRIPTION OF REVENUE CODES



2015 BUDGET

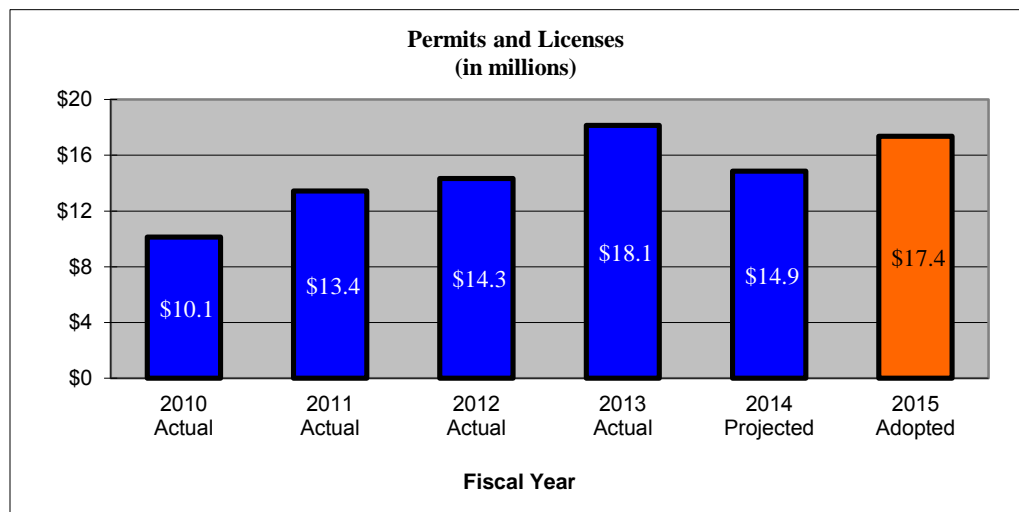
The 2015 Adopted Budget for Interest Penalty on Tax is \$29.1 million, which is flat with the 2014 projection, reflecting a decrease in delinquent tax payments. This is a correction of the trend that began in 2011, initially due to the economic downturn, of higher collections of interest and penalties on delinquent taxes.



PERMITS AND LICENSES

DEFINITION

The Permits and Licenses classification is defined as those revenues collected by the County when individuals and/or businesses require special permission or professional certification to perform specific types of services. Often, permits and licenses are required where applicants are mandated to demonstrate that they have satisfied competency, health, or safety requirements and achieved a minimum level of expertise. Permits and licenses are issued by the Office of Consumer Affairs, the Health Department, the Police Department (Headquarters and District), and the Department of Public Works. The fees generated by the issuance of permits and licenses include those related to firearms, road openings, home improvements, food establishments, hazardous material carriers, security alarms, and for-hire vehicles. In general, revenue collected from the issuance of licenses and permits is intended to offset the County's expense in processing the applications and enforcing regulatory compliance to protect the citizens of Nassau County.



HISTORICAL TRENDS

Permits and Licenses revenues were \$10.1 million in 2010 and increased to \$18.1 million in 2013. The County projects these revenues to be \$14.9 million for 2014. Some of the year-to-year fluctuations are attributed to renewal cycles of licenses, which produce peaks in receipts and volume. There was also mid-year fee increases in 2012 which were fully implemented in 2013. In 2014, the Health Department projects to generate \$5.5 million in fee income for issuing a variety of permits and licenses. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous material permits, which combined generates \$4.6 million for the County.

DESCRIPTION OF REVENUE CODES



The Police Department is projected to generate \$4.2 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs projects to generate \$3.6 million in revenue from a range of fees including the licensing of home improvement contractors, registering non-bank automated teller machines (ATMs), and implementing the Local Licensing Laws in six new areas: Second-Hand Precious Gems and Metal Dealers and Scrap Metal Processors; Vehicle Dismantlers and Junk Dealers; Dry Cleaners and Laundromats; Storage Warehouses; Home Service Contractors; and Electronics or Appliance Repair Dealers. The balance of the revenue within this category is primarily derived from the Department of Public Works issuing permits for road openings and verification of sewer connections.

2015 BUDGET

Permits and Licenses Fees in the 2015 Adopted Budget are \$17.4 million, a 17.0% increase from the 2014 projection. The Health Department's Permit and License revenue is \$5.5 million, primarily for food establishment permits, hazardous material registration, and various other fees. The Police Department expects to collect \$5.0 million in alarm and pistol permit fees. The Department of Public Works and Sewers and Storm Water Resource District revenue is \$1.7 million for road openings, sewage connections, and verification of permits. The Office of Consumer Affairs 2015 Adopted revenue is \$5.1 million, a 42% increase from the 2014 projection. The increase is primarily due to the Department anticipating a higher renewal of home improvement licenses in 2015 due to the cyclical two-year renewal, which produces approximately 1,500 more licenses in 2015 than in 2014, and the full implementation of the Local Licensing Laws in six new areas referenced in the Historical Trends.



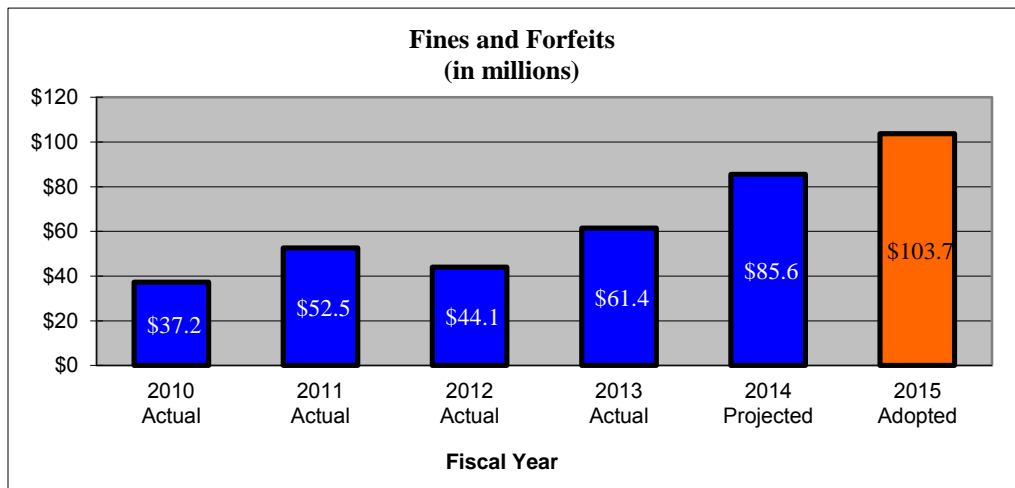
FINES AND FORFEITS

DEFINITION

Fines and Forfeits represents revenues received from various departments and initiatives including the Nassau County District Court/Traffic Parking Violations Agency, Red Light Camera Program (RLCP) and Nassau County School Zone Speed Safety Program, Department of Health, Police Department, and other revenues from the offices of elected officials. The County receives these revenues when individuals or businesses violate County laws and ordinances, which can be civil or criminal. The penalties associated with civil violations represent violations of consumer protection, health, parking, and moving vehicular ordinances and laws. Criminal sanctions are fines collected from misdemeanor violations of vehicular laws and from bail forfeitures.

HISTORICAL TRENDS

The revenue associated with Fines & Forfeits significantly increased from 2010 to 2011 due to the implementation of the Red Light Camera Program (RLCP). There was a significant increase in the number of cameras put into service under the RLCP (from 116 at year-end 2010 to 152 at year-end 2011). In 2011, Fines and Forfeits were \$52.5 million, an increase of \$15.2 million from 2010. The County expanded the \$15 administrative fee to all returnable violations. In 2012, revenues were \$44.1 million, a reduction of \$8.5 million from 2011. This decrease primarily reflects a moderation of monthly revenues from previous levels in the RLCP due to the success of the program which altered driver behavior. By year-end 2013, there were 209 cameras in service, which explains the increase in Fines and Forfeits between 2012 and 2013 as well as an increase of \$15 to the administrative fee. For 2014, Fines and Forfeits are projected to increase by \$24.1 million, when compared to 2013 actuals. The increase is primarily due to the expansion of the RLCP cameras to 220 and the implementation of the School Zone Speed Safety Program installation of an estimated 72 cameras by year-end.



DESCRIPTION OF REVENUE CODES



2015 BUDGET

The 2015 Adopted Budget for Fines and Forfeits is \$103.7 million, a 21.3% increase from the 2014 projection. A major contributing factor is the establishment of the School Zone Speed Safety Program with an anticipated total installation of 112 cameras and the continued expansion of the Red Light Camera Program, which is estimated to add 45 cameras for a total of 265. The increase is primarily attributed to traffic and parking violations of \$17.6 million. Other revenue included in this object code are from fines and/or forfeitures paid to Consumer Affairs, County Attorney's Office, County Clerk, Department of Health, Police Department, Sheriff's Office, and the Treasurer's Office, which are estimated to be relatively flat with the 2013 projection.



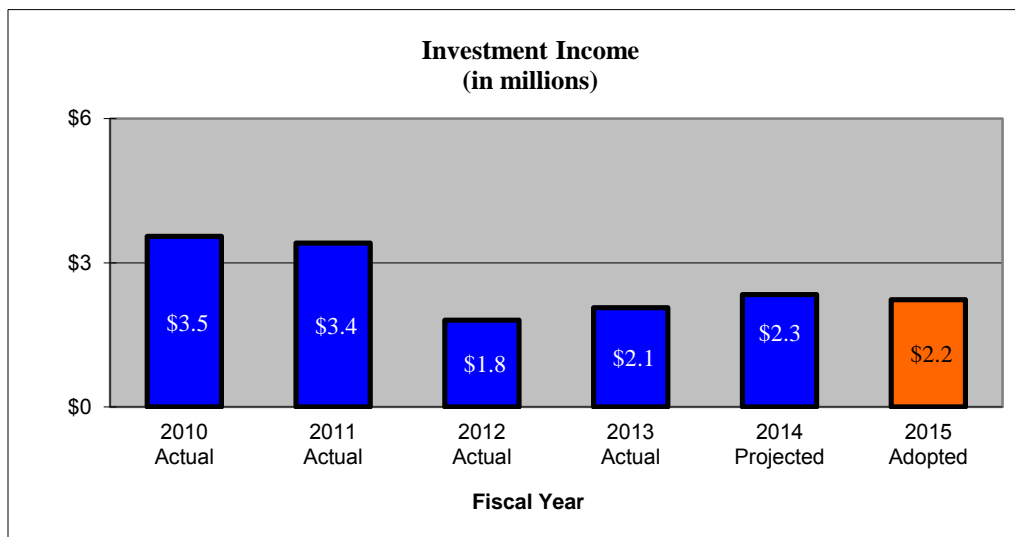
INVESTMENT INCOME

DEFINITION

In accordance with General Municipal Law, the County may invest excess cash in certificates of deposit, money market and time deposits, repurchase agreements, obligations of the United States Government, and obligations of the State of New York and its various municipal subdivisions. The investments can only be for a period until the funds are needed for cash payment purposes.

HISTORICAL TRENDS

The balances in County investments in money market and interest bearing checking accounts average \$600 million a year. Starting in 2008 and continuing through 2014, short-term interest rates have been at record lows. Consequently, investment income declined sharply from \$16.9 million in 2008 to a 2014 projection of \$2.3 million.



2015 BUDGET

The 2015 Adopted Budget for Investment Income includes a decrease of \$101,033 to \$2.2 million, or 4.7% from the 2014 projection. The decrease is due to the continued suppression of short-term interest rates.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprises three distinct categories of revenue.

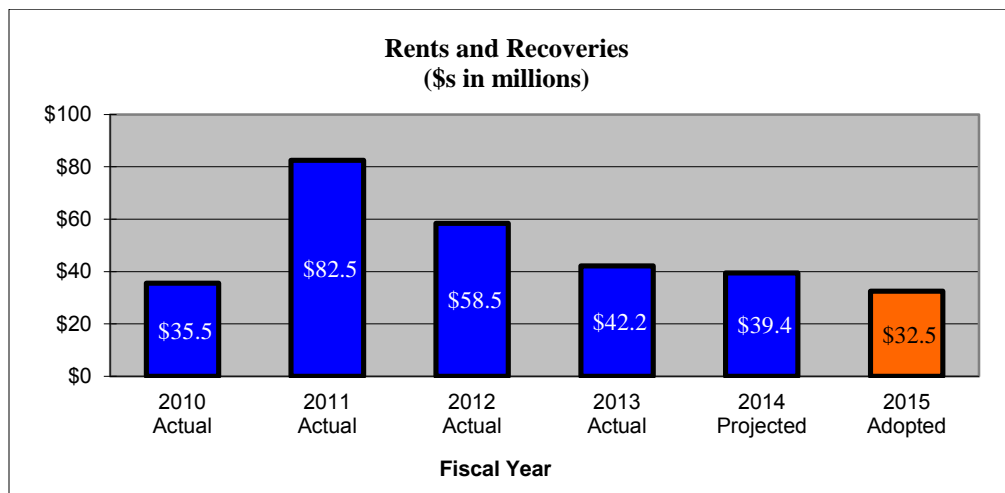
The first category relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal since the County securitized a majority of the leases in 2011. This category also includes revenue from the sale of excess land throughout the County.

The second category relates to recoveries generated by the reversal of prior years' appropriation reserves. Departments enter into contractual agreements, sign purchase orders, or make requisitions for services or products that ultimately do not materialize. Upon determination that these arrangements will not occur or have occurred for less than their full amount, encumbrance balances are reversed and are recognized as recoveries in the current fiscal year. Contractual disencumbrances are the most common type of recoveries.

The third category of this revenue includes other types of recoveries such as the settlement of claims brought by the County against a defendant for damages to its properties as well as Tobacco Settlement Proceeds.

HISTORICAL TRENDS

Recoveries are heavily dependent on unplanned actions; therefore, annual receipts can vary widely. Rents and Recoveries increased from 2010 to 2011 by \$47.1 million or 132.3%. In 2011, the County securitized various Mitchel Field Leases, which generated \$43.4 million.



DESCRIPTION OF REVENUE CODES



In addition, the County sold some Grumman Property, which yielded \$9.5 million in revenues to the General Fund. Rents and Recoveries was \$58.5 million in 2012, which included \$29.7 million of cancelled prior year encumbrances, and \$11.6 million from various land sales. The 2013 results for Rents and Recoveries were \$42.2 million; which included \$25.6 million of cancellations of prior year encumbrances. The 2014 projection for Rents and Recoveries is \$39.4 million. The decrease is due to lower recoveries of prior years' appropriation reserves.

2015 BUDGET

The 2015 Adopted Budget for Rents and Recoveries is \$32.5 million, a 17.7% decrease from the 2014 projection. The decrease is due to a lower amount of projected disencumbrances for 2015. The Sewer and Storm Water Resource District (SSW) offsets this decrease with \$10.0 million of immediate savings (treated as revenue) based on the contractual commitment of United Water to reduce County staffing costs within SSW. The 2015 Adopted Budget includes departmental prior year recoveries of \$2.7 million in the Office of Management and Budget, \$1.9 million in Social Services and \$1.1 million in the Sewer and Storm Water Resources District.

The 2015 Adopted Budget also includes \$3.6 million in the Department of Public Works – Real Estate for land sales and \$5.1 million for rents of County-owned property of which \$3.5 million is related to the Department of Public Works and \$1.6 million to the Parks Department.



REVENUE OFFSET TO EXPENSES

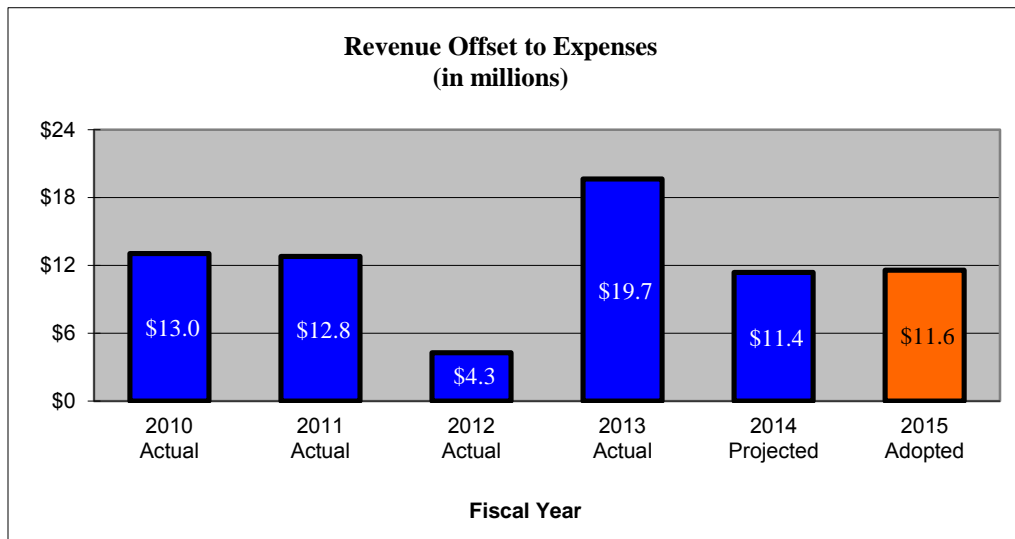
DEFINITION

The appropriation of revenue occurs at several places in the Budget to offset explicit or partially specific expenses. In most cases, the revenue offsets come in the form of contributions from individuals or entities that receive the benefit of a particular service.

The largest expense offsets are town and city reimbursements for community college students who attend out-of-County schools in New York State and payroll contributions by County employees in the Flexible Benefits Program.

HISTORICAL TRENDS

Revenue Offset to Expenses was \$13.0 million in 2010 and \$12.8 million in 2011 before decreasing to \$4.3 million in 2012. The decrease in 2012 was the result of a correction of prior years' receivables related to the reimbursements of the Fashion Institute of Technology. The 2013 Revenue Offset to Expenses was \$19.7 million. The increase represented reimbursement of the prior years' retroactive payments related to Fashion Institute of Technology that the County made on behalf of Nassau County residents. The projection for 2014 is \$11.4 million.



2015 BUDGET

The 2015 Adopted Budget for Revenue Offset to Expenses is \$11.6 million, a 1.9% increase from the 2014 projection. Tuition Reimbursements represents the majority at \$8.7 million, and \$2.1 million is for the Flexible Benefits Program.



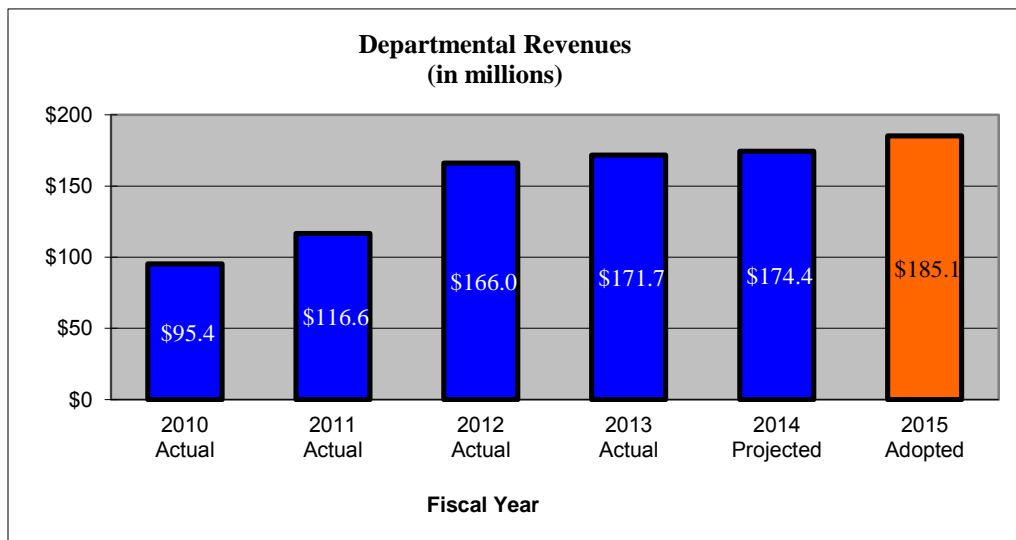
DEPARTMENTAL REVENUES

DEFINITION

Departmental Revenues represent fees collected by the County for the use of County facilities and for certain services provided by various departments and County officials. While many departments collect revenue, the largest of these are the Office of the County Clerk, Department of Parks, Recreation and Museums, Police Department, Health Department, and Department of Social Services. Examples of receipts categorized as Departmental Revenues include fees for ambulance services, park-related activities, registrations, licensing, permits, mortgage recording services, and reimbursements from program recipients for various social service programs such as Medicaid, Early Intervention, and Preschool Medicaid.

HISTORICAL TRENDS

Between 2010 and 2013, Departmental Revenues increased 80.0%, from \$95.4 million to \$171.7 million. This was attributable to fare box revenue for the Nassau Inter-County Express (NICE) bus services, various fee increases in the Office of the County Clerk and Parks Department, and higher ambulance fees in the Police Department. The 2014 projected Departmental Revenues is \$174.4 million, which includes \$47.0 million for NICE bus services of which \$46.3 million is fare box. The County uses all fare box revenue to fund the Fixed Route Bus and Paratransit operation, management, and the License Agreement with Transdev Services, Inc. (formerly Veolia Transportation Services, Inc.). Prior to 2012, the County paid the MTA for bus service and MTA recognized the fare box revenue, not the County.



DESCRIPTION OF REVENUE CODES



2015 BUDGET

The 2015 Adopted Budget for Departmental Revenue is \$185.1 million, which is \$10.8 million greater than the 2014 projection. The increase is due to various changes within departments, as described below.

The Department of Public Works will account for a projected \$5.2 million increase in revenue over the 2014 projection. Transdev Services, Inc. has implemented a uniform pricing structure for cash and MTA MetroCard fares.

The County projects revenues for the Department of Assessment to increase by \$3.3 million over the 2014 projection due to the implementation of the Adopted Tax Map Verification Fees. These are service fees to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording record. This fee has been in place in Suffolk County for several years.

The County projects revenues for the Department of Parks, Recreation & Museums to increase by \$2.6 million from the 2014 projection primarily due to Adopted fee increases at park facilities such as golf courses, beaches, campgrounds, swimming pools, and ice rinks.

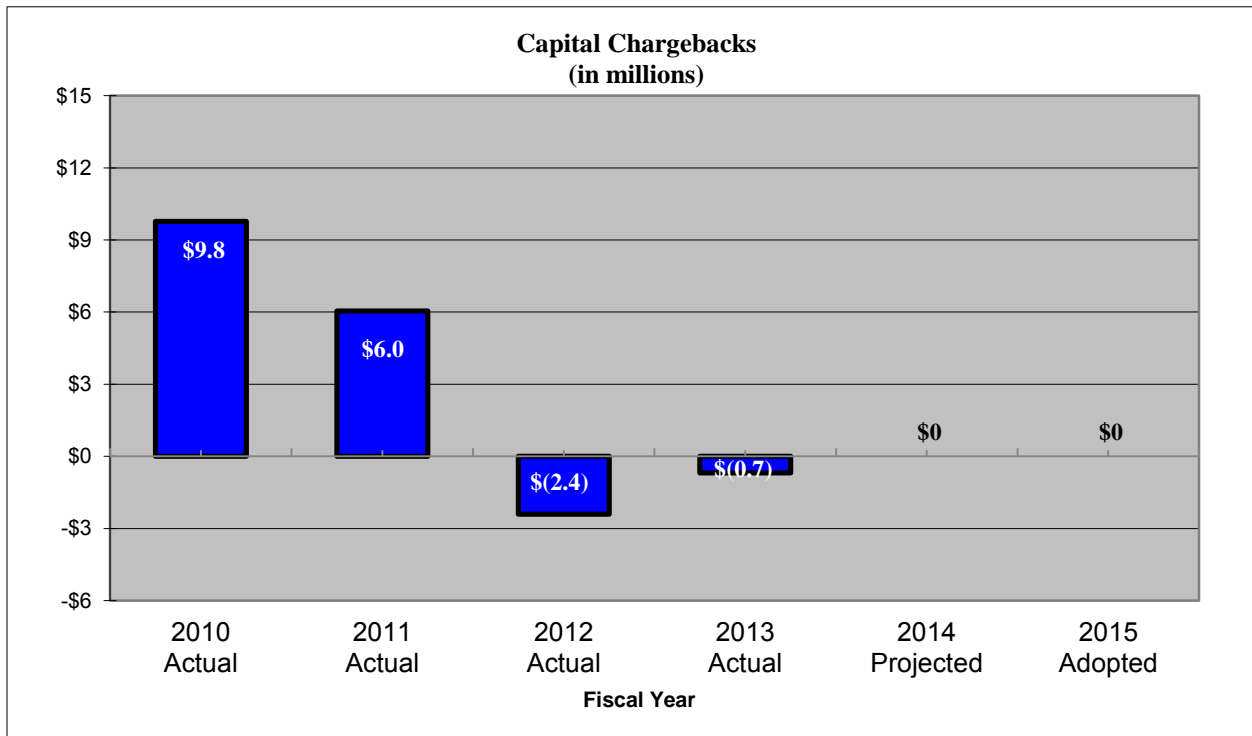


CAPITAL BACKCHARGES

DEFINITION

Capital projects generally are major physical improvements which normally entail the construction, renovation, or acquisition of buildings, property, long-lived equipment, or technology assets. By definition, most capital projects create an asset of value with a useful life beyond one year. As such, departmental direct and specifically related indirect operating costs related to capital project planning and execution are collected and charged back to the appropriate capital project. This is done to record the true cost of capital projects.

The primary departments involved in Capital Backcharges are Public Works (which manages and implements capital projects) and Information Technology. However, with recent project additions in the Capital Budget for specialized equipment and information systems, it is appropriate that host or sponsor departments will also recover eligible capital project expenses. Depending on the planning and implementation schedule, sponsor departments will be recovering eligible capital expenses primarily related to salary and fringe benefit expenses from the following projects: Road Resurfacing, General Building Construction, Enterprise Resource Planning Software, Automated Time and Leave System, E-Government (multi-departments), and computer system replacement for the Traffic and Parking Violations Agency.



DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

In 2011, the County's ability to borrow was limited by the Nassau County Interim Financing Authority (NIFA), which instituted a control period over County finances on January 26, 2011. The 2012 decrease was due to a change in the accounting treatment for these charges. Instead of recognizing revenue, Capital Backcharges for Salaries and Fringe Benefits are recognized as offsets to Operating Fund costs. Charges not related to Salaries or Fringe Benefits continue to be recognized under Capital Backcharges Revenue. The 2012 and 2013 actual included the reversal of the prior year accrual.

2015 BUDGET

Capital Backcharges are not budgeted for in the 2015 Adopted Budget.

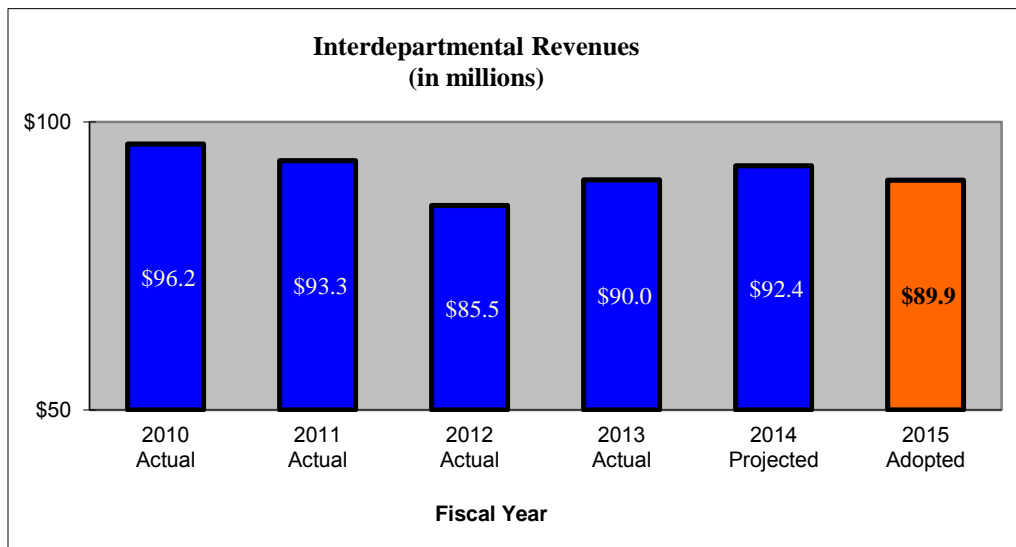


INTERDEPARTMENTAL REVENUES

DEFINITION

Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverables. County departments with specialized knowledge, expertise, experience, and capabilities usually perform services for other departments. Examples of these centralized services include information technology, public safety and security, legal, records management, purchasing, facilities management, fleet services, mail services, printing and graphic services, Workers' Compensation expense, and County related centralized indirect costs. Probation, Human Services, and Social Services are examples of departments that collaborate on providing a constituent service or program deliverables.

Interdepartmental Revenues are revenues received within the major fund structure of the County and do not address charges or transfers between the major funds and special districts, such as the Sewer and Storm Water Resource District and/or other distinct County entities, such as the Community College. The trend for Interdepartmental Revenue will reflect the changes that occur in the County's shared services environment. This trend is likely to increase as staffing numbers decrease and more services are shared between departments.



HISTORICAL TRENDS

Between 2010 and 2011, Interdepartmental Revenues remained relatively flat. The 2012 Interdepartmental Revenues were \$85.5 million, a decrease of \$7.8 million compared to 2011 primarily due to lower than expected expenses in Human Services resulting from legislative and

DESCRIPTION OF REVENUE CODES



policy decisions and lower costs in Social Services and other services. Interdepartmental Revenue for 2013 was \$90.0 million, an increase of 5.2 % compared to 2012 due to higher expenses in the Police Department District Fund of approximately \$2 million and the Department of Social Services of approximately \$2.3 million. Interdepartmental Revenue for 2014 is projected to be \$92.4 million, an increase of 2.7%

2015 BUDGET

The 2015 Adopted Budget for Interdepartmental Revenues is \$89.9 million, which is relatively flat with the projected revenue in 2014.

INTERDEPARTMENTAL EXPENSES & REVENUES (in thousands)

BUYER	SELLER DEPARTMENTS												TOTAL	
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²		
BU	0	0	0	0	196	3,060	0	0	0	0	0	0	0	3,256
FC	87	521	0	1,009	0	22	690	0	0	0	0	0	0	2,328
HE	145	980	0	2,527	0	39	2,635	0	0	0	35	259	0	6,362
HI	6	38	0	26	0	0	85	0	0	0	0	0	0	156
HS	166	448	0	1,602	0	102	1,418	0	0	0	39	0	0	3,774
PDD	127	23	0	1,624	0	5,417	13,139	0	0	0	0	0	0	20,330
PDH	120	589	0	4,947	0	28	15,950	0	0	0	0	0	0	21,635
PB	0	109	0	489	0	6	241	0	0	150	130	0	0	1,125
PW	0	1,804	0	0	0	2,098	8,725	0	0	0	0	0	0	12,627
SS	288	2,323	100	7,784	376	1,343	4,407	502	270	0	0	663	0	17,394
TOTAL	940	6,835	100	20,007	572	12,115	47,292	502	270	150	204	922	0	89,909

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



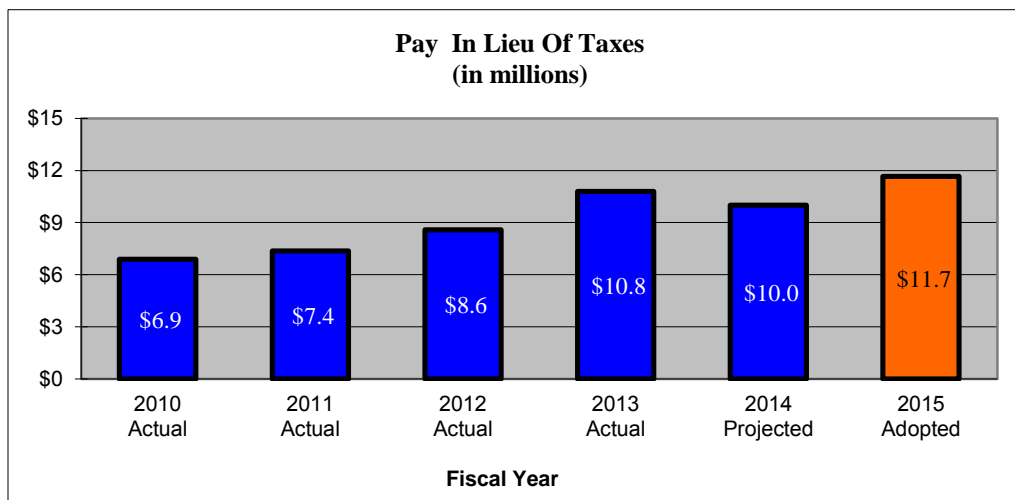
PAYMENTS IN LIEU OF TAXES

DEFINITION

Payments In Lieu of Taxes (PILOTs) are payments made to the County pursuant to contractual arrangements facilitated by various Industrial Development Agencies (IDAs) between the County and other municipalities, housing authorities, or property developers. They function as an inducement to spur economic growth through the operation of businesses, commercial real estate development, and senior and low-income housing in Nassau County. To achieve this goal, the properties are generally removed from the tax rolls and the entities remit contractually determined PILOTs, which are usually less than the real estate taxes which would have been due if the properties were on the tax rolls. The Comptroller’s Office monitors the PILOT revenue received by the County for low-income and senior citizen PILOT agreements. The Assessment Department monitors PILOT revenue for agreements made by the IDA.

HISTORICAL TRENDS

Between 2010 and 2013, PILOT revenue increased 56.5% from \$6.9 million to \$10.8 million, primarily due to a proliferation of new PILOT contracts with the various IDAs within the County as well as new contracts on properties held by organizations where the property would normally be considered tax-exempt (e.g., Long Island Power Authority as a New York State Authority). The 2013 revenues were \$10.8 million or 25.7% higher than the 2012 level and were primarily due to many older PILOTs entering an “Acceleration Phase” in their respective agreements. The 2014 revenue is projected to be \$10.0 million. Payments associated with PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2015 BUDGET

The 2015 Adopted Budget for PILOT revenue is \$11.7 million, an increase of 16.6% from the 2014 projection. There has been an increase in the amount of projects that started in 2014. This amount reflects a total of 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead.



CAPITAL RESOURCES FOR DEBT

DEFINITION

Capital Resources for Debt includes unused cash in closed capital projects and premiums received on County borrowings. The County uses the excess cash to pay debt service.

Excess capital cash is unexpended cash that remains in a capital project after the project is completed or canceled. It can be generated from unanticipated Federal Aid, State Aid, betterment agreements with other municipalities, or positive expense budget variances. Premiums are amounts paid by investors that are in excess of the maturity or par amount of short-term notes or long-term bonds.

HISTORICAL TRENDS

Capital Resources for Debt decreased \$8.5 million or 27% between 2010 and 2011 primarily due to a decrease in bond premium. The 2012 revenues increased to \$25.3 million primarily due to an increase in proceeds received from the closing of certain capital projects. In 2013, the revenues were \$12.2 million and the County projects a decline to \$8.4 million in 2014 primarily due to a decrease in bond premium.

2015 BUDGET

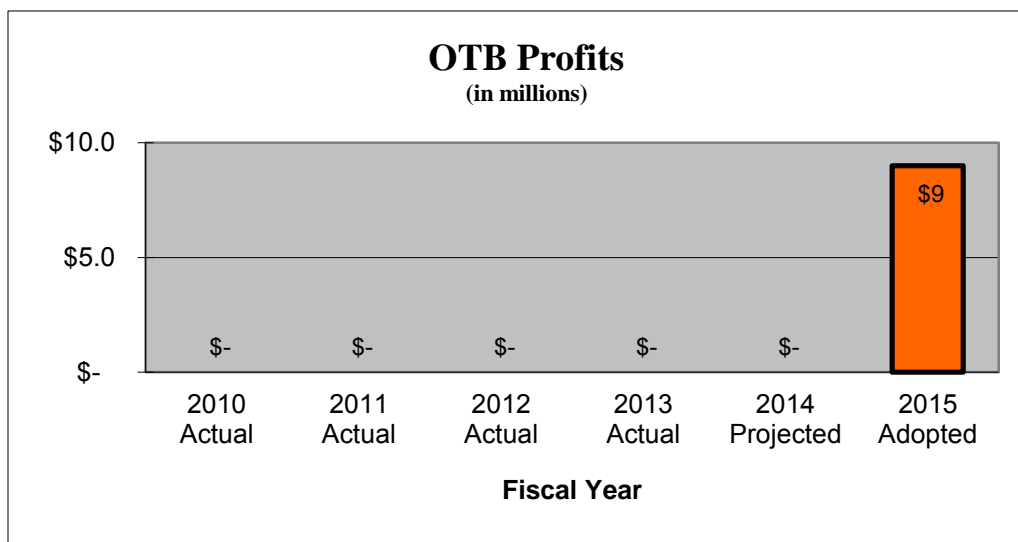
The 2015 Adopted Budget contains \$122.5 million in Capital Resources for Debt revenue, which is primarily in bond proceeds that the County anticipates using to pay for tax certiorari refunds and certain suits and damages expenses.



OFF TRACK BETTING (OTB) NON-TAX REVENUE

DEFINITION

In 2013, the New York State Legislature enacted the “Upstate NY Gaming Economic Development Act,” which allows the Nassau Regional Off-Track Betting Corporation, among others, to host Video Lottery Terminals (VLTs). This law designates Nassau County as a “newly eligible municipality,” which gives the County the right to share in the profits produced by the terminals within the confines of its border.



2015 BUDGET

The 2015 Adopted Budget for this newly created revenue source is \$9 million, representing implementation in 2015.



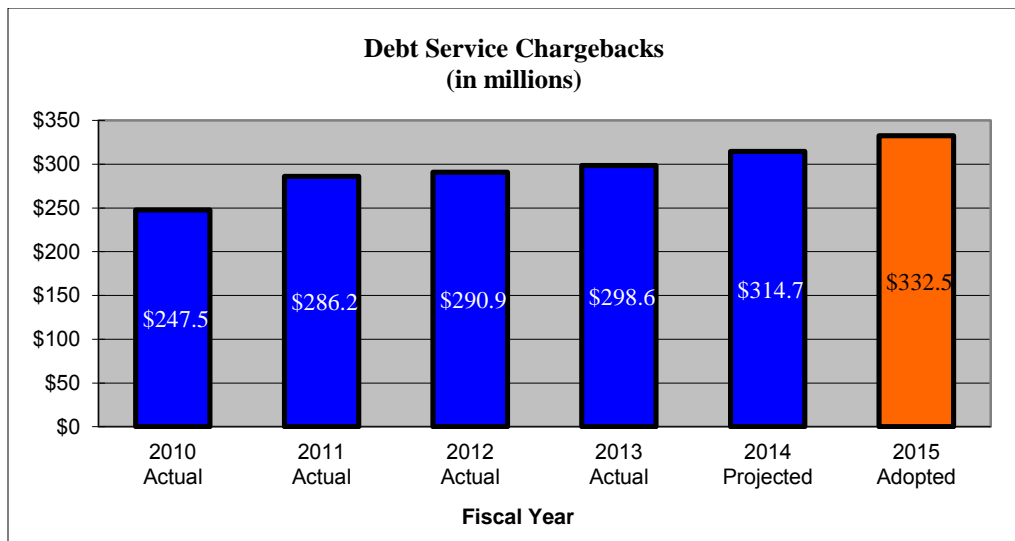
DEBT SERVICE CHARGEBACK REVENUES

DEFINITION

The County budgets debt service interest, principal, and set-aside payments in the Debt Service Fund. The County then charges these expenses to the Major Operating Funds on a project-by-project basis. Debt Service Chargeback Revenues reflects payments into the Debt Service Fund from the General, Fire Prevention, Police Headquarters, and Police District Funds to enable the County to allocate its debt service expense to the correct tax base. With regard to projects related to the Sewer and Storm Water Resources District, the County pays a portion of the debt service directly from the Sewer and Storm Water Resources District Fund (SSW). The remainder is budgeted in the Debt Service Fund and charged back to the SSW Fund.

HISTORICAL TRENDS

The Chargeback has gradually increased as the County continues to borrow for capital improvements and certain other expenses. The 2014 projection for Chargebacks is \$314.7 million, a 5.4% increase over 2013 Actual. See “Debt Service Fund” for a further explanation of total debt service.



2015 BUDGET

The 2015 Adopted Budget for Debt Service Chargeback Revenue is \$332.5 million, a 5.6% increase from the 2014 projection.



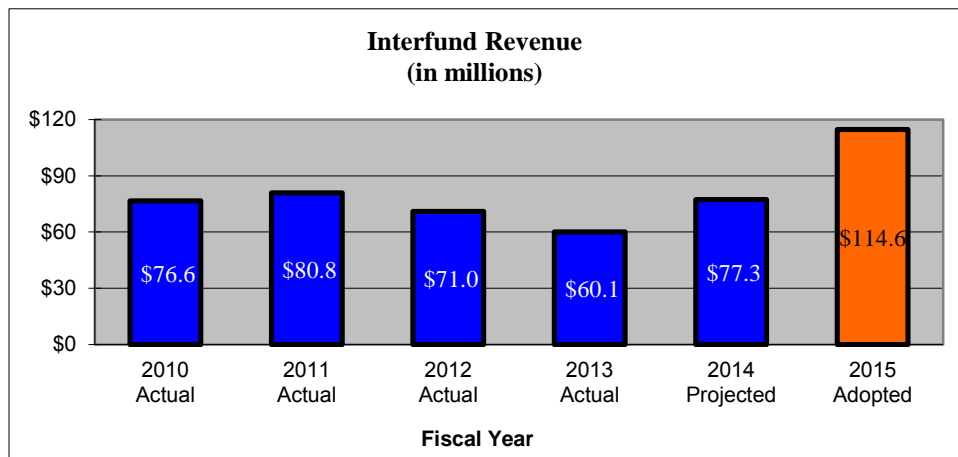
INTERFUND REVENUES

DEFINITION

Revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities are classified as Interfund Revenues. These can include revenues for services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District funds. In addition, these revenues includes payments to the Debt Service Fund for principal and interest related to debt for the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. These charges differ from Interdepartmental Revenues, which are limited to services between entities within the Major Operating Funds.

HISTORICAL TRENDS

In 2010, Interfund Revenue was \$76.6 million, which included \$20.5 million related to the County’s Red Light Camera (RLC) Program. Interfund Revenue for 2011 increased by \$4.2 million from 2010, as a result of Debt Service reimbursements from the Sewer and Stormwater Resource District and Environmental Protection Funds. Effective with the 2012 Budget Adoption process, the County made a policy decision to change the way it records RLC charges whereby the County would record those charges through Interdepartmental Charges as opposed to Interfund Charges. The impact of this change, partially offset by a \$10.4 million transfer received during 2012 from the Employee Benefits Accrued Liability Reserve Fund to provide for compensation for retiring police officers primarily accounted for the \$9.8 million decrease between 2011 and 2012. The transfer from the Employee Benefits Accrued Liability Reserve Fund in 2012 was a non-recurring item, and, as such, was the major reason for the decrease of \$11.0 million or 15.4% between 2012 and 2013. The 2014 projection is \$77.3 million, an increase of \$17.2 million when compared to 2013. This increase is due to higher charges for: Interfund Revenues from the Sewer and Stormwater Resource District and Environmental Bond Funds, Debt Service Charges for the Nassau Health Care Corporation (NHCC), and General Fund cost allocations to the Sewer & Stormwater Resource District Fund.



DESCRIPTION OF REVENUE CODES



2015 BUDGET

The 2015 Adopted Budget for Interfund Revenue totals \$114.6 million, a 48.2% increase from the 2014 projections. The increase is mainly due to the bonding of \$32.8 million in termination payments, \$25 million of which is in the Police Department and an increase in NHCC Debt Service of \$7.7 million.



FEDERAL AID

DEFINITION

Federal Aid refers to financial support extended by the Federal Government to state and local public entities, including municipalities, which consider such aid as revenue. Federal legislation authorizes this aid and bases it on specific criteria such as the type of expense, e.g., social/health program services, salaries, capital project costs, etc. and socio-economic factors, e.g., people living below the poverty level. The County also receives Federal Aid for infrastructure, transportation, and occasionally for natural disasters, such as Superstorm Sandy and Hurricane Irene.

The Department of Social Services (DSS) receives the majority of Federal Aid in any given year. DSS programs that are funded partially or fully by Federal Aid include Temporary Assistance for Needy Families (TANF), Food Stamps, Safety Net Assistance (SNA), and Day Care.

Other departments receiving Federal Aid include the Correctional Center (operated by the Sheriff's Department), Department of Public Works (DPW) – Real Estate, Human Services, Police Department, and Health Department. Under the Federal State Criminal Alien Assistance Program (SCAAP), the Correctional Center is reimbursed for the provision of cell space and for a portion of officers' salaries to supervise Federal prisoners who are detained until they can be transferred to Federal facilities. The Correctional Center also receives some funding from the DSS TANF program to provide assessments of certain inmates. In the Department of Human Services, the Office of the Aging receives Federal Aid for Transportation and Supportive Services, Congregate Meals, Home Delivered Meals, Health Education and Medication Management, and Caregivers Day Care and Respite. The County's Debt Service Fund receives a direct payment subsidy for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010.

Federal Aid is distributed to the County by two processes based on the Federal legislation that authorizes the funding. Federal Aid is distributed to the County directly from an agency of the Federal Government, e.g., Food Stamps from the U.S. Department of Agriculture, TANF and SNA from the U.S. Department of Health and Human Services, emergency aid from Federal Emergency Management Agency (FEMA), etc. Some Federal Aid is sent to New York State Government and is then "passed through" a State agency to the County. For example, the Federal Transportation Authority sends funding to the New York State Department of Transportation, which then "passes through" the funds to the County. While distribution of Federal Aid is not competitive and is often mandated, the County must submit an application or plan of some type each year for each funding stream.

Federal Aid in a given year is based on the annualized level of expense as well as adjustments to prior year aid. It is also affected by the condition of the national and state economies, national and state emergencies, and the funding priorities and decisions of Congress and the President in

DESCRIPTION OF REVENUE CODES

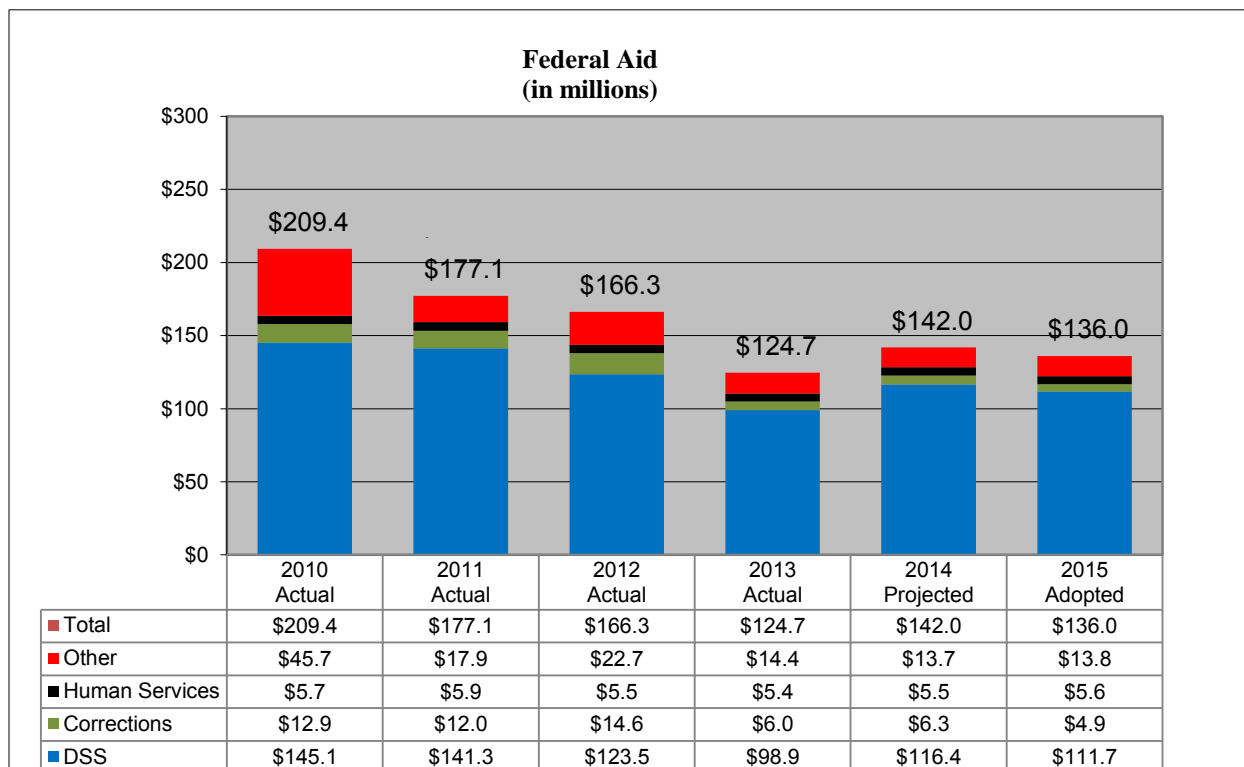


each Federal Fiscal Year that commences on October 1. For all of these reasons, Federal Aid can fluctuate significantly.

HISTORICAL TRENDS

American Recovery and Reinvestment Act (ARRA)

The American Recovery and Reinvestment Act of 2009 (also known as the “Federal Stimulus”), was a one-time funding appropriation of over \$800 billion that provided Federal Aid (as well as grants) to state and municipal governments of all sizes. The majority of this funding was received between 2009 and 2011 and the program ended in mid-2011.



Department of Social Services

With the exception of 2010, which saw an anomaly related to a spike in Health Department aid from ARRA funding, between 2009 and 2013, DSS has never received less than 74% of all Federal Aid received by the County.

Federal Aid for DSS in 2010 increased 1.8% because of additional ARRA funding of \$48.7 million and further increases in TANF caseloads. The increase was partially offset by a decrease in Federal Aid for reimbursement of salary expenses. Federal Aid for DSS in 2011 was \$141.3

DESCRIPTION OF REVENUE CODES



million, a 2.6% decrease due to the end of a Medicaid-related ARRA program in June, partially offset by a continued increase in TANF caseloads and expenses for other DSS programs offering services to clients affected by the weak economy. Federal Aid for DSS in 2012 was \$123.5 million, a 12.6% decrease from 2011 and is mainly due to a decrease in caseloads in TANF and other DSS programs. While these decreases reflect the economic recovery that began late in 2010, the totals are significantly higher than pre-recession levels in 2008, reflecting the weakness of the economic recovery. Federal Aid for DSS in 2013 was \$98.9 million, a 19.9% decrease from 2012 primarily due to the continued decrease in the TANF and other DSS programs. The County projects Federal Aid for DSS in 2014 to be \$116.4 million, a 17.7% increase from 2013 primarily due to an increase in the State Child Care subsidy.

Other Departments

Between 2010 and 2013, Federal Aid in the Department of Human Services remained relatively stable, decreasing only 4.0%. The most dramatic change in Federal Aid was in the Other category (other County Departments), which was relatively negligible in 2009 before increasing to about \$46 million in 2010. ARRA funding for the Health Department accounted for the majority of the increase with about \$42 million in support for the Health Department's Pre-School/Special Education program. The program has not received Federal Aid since 2010. It is significant that without those ARRA funds for the Health Department, the Other category would have totaled \$4.7 million. Those funds were for debt service, brownfields redevelopment, and DPW projects.

In 2011, Federal Aid in the Other category decreased \$27.8 million due to the absence of the Health Department's ARRA funding. Federal Aid of about \$12 million from FEMA to DPW helped defray the costs incurred for infrastructure damage caused by Hurricane Irene. The majority of the remaining funds were for debt service, Police, and Emergency Management. The largest component of 2012 actual revenue is \$6 million to DPW for the NICE Bus system, \$5.2 million for debt service, and \$1.7 million for the Police. These totals are largely flat with 2011 actuals. In 2013, Federal Aid in the Other category was \$14.4 million, a 36.7% decrease from 2012 mostly attributable to the FEMA funds received by DPW in 2012 that helped defray costs related to Hurricane Irene.

For 2014, the County anticipates that this trend will continue. Variations in Federal Aid to the Correctional Facility are attributed to the number of Federal inmates and criminal aliens housed in any given year. In 2013, Federal Aid to the Correctional Center was \$5.9 million, a 59.2% decrease primarily due to a lower than anticipated Federal Inmate population. The County projects Federal Aid for the Correctional Center in 2014 to be \$6.3 million, a 5.9% increase from 2013 due to of a slightly larger Federal inmate population.

DESCRIPTION OF REVENUE CODES



2015 BUDGET

Federal Aid in the 2015 Adopted Budget is \$136.0 million, a 4.2% decrease from the 2014 projection. The decrease is primarily due to a 2014 State Child Care Subsidy and lower caseloads for Foster Care and Institutional Care at DSS. Because of the magnitude of Hurricane Sandy, the County has segregated Federal Aid reimbursement for hurricane related expenses outside the five major operating funds in the FEMA Fund. (See FEMA Fund and Appendix B – Fund Structure)



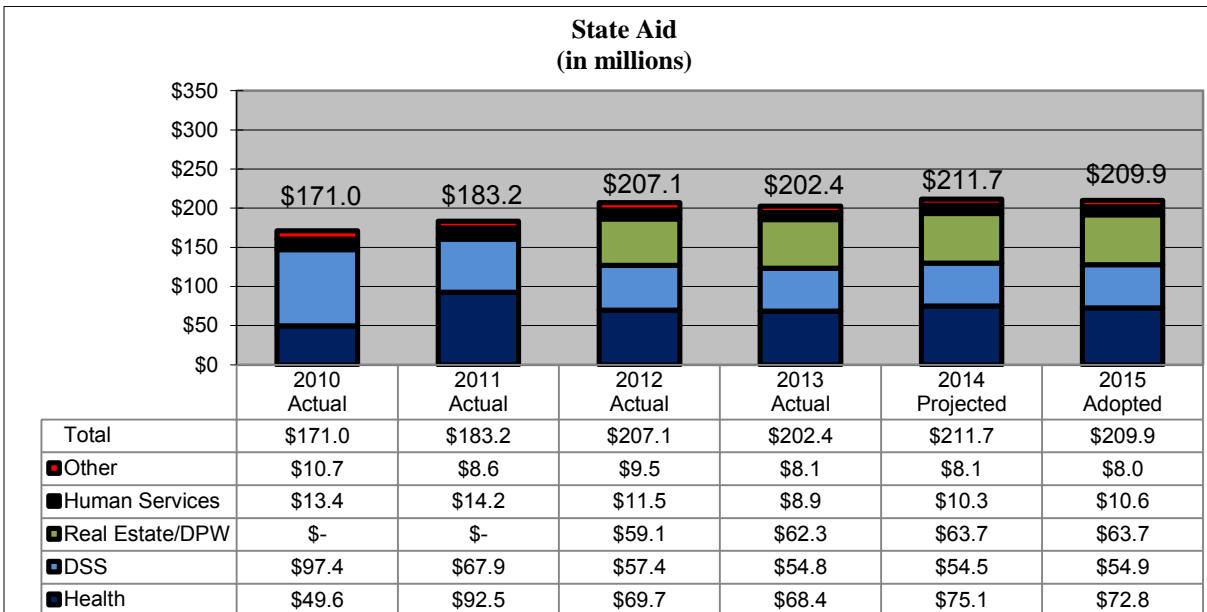
STATE AID

DEFINITION

State Aid refers to financial support extended by the State to local public entities, including municipalities such as the County. It is considered revenue by those entities. State legislation authorizes the aid and bases it on specific criteria such as the type of expense and the factors related to specific programs. In some cases, aid is capped in a given year. Typically, the Health Department and the Department of Social Services receive the greatest share of State Aid in the form of reimbursements for expenses incurred by their respective programs.

Historical Trends

State Aid between 2010 and 2013 increased 18.4%. State Aid increased in 2011 primarily due to ARRA funding made available by the Federal government to displace State Aid of \$42 million for Pre-School/Special Education program expenses. Lower reimbursements for various direct assistance payments through DSS partially offset the increase. In 2012, State Aid revenue was \$207.1 million, a 13.1% increase over 2011. This increase was mainly due to funding in connection with a State Transportation Operating (STOA) grant for the County’s new bus service agreement with Transdev Services, Inc. (formerly Veolia Transportation, Inc.) partially offset by a decrease in spending for the Pre-School and Early Intervention programs under the Health Department and the Safety Net program through the Department of Social Services.



In 2013, State Aid was 202.4 million, a 2.3% decrease compared to 2012 primarily due to prior period adjustments in the Preschool and Early Intervention programs under the Health

DESCRIPTION OF REVENUE CODES



Department a decrease in Social Services reimbursements due to lower salary expense and lower Institutional Care and Foster Care caseloads. The County projects State Aid to increase 4.6% to \$211.7 million in 2014, primarily due to the full-year impact of Health Department reimbursements for Preschool and Early Intervention.

2015 Budget

The 2015 Adopted Budget for State Aid is \$209.9 million, a 0.8% decrease from the 2014 projection due to a reduction in Health Department reimbursements resulting from lower reimbursable expenses and reduced reimbursements for legal aid; partially offset by increased reimbursements for youth development in Human Services, increased Safety Net program caseloads in Social Services, and increased reimbursements in Probation for Juvenile Delinquent Center expenses.



SALES TAX COUNTYWIDE

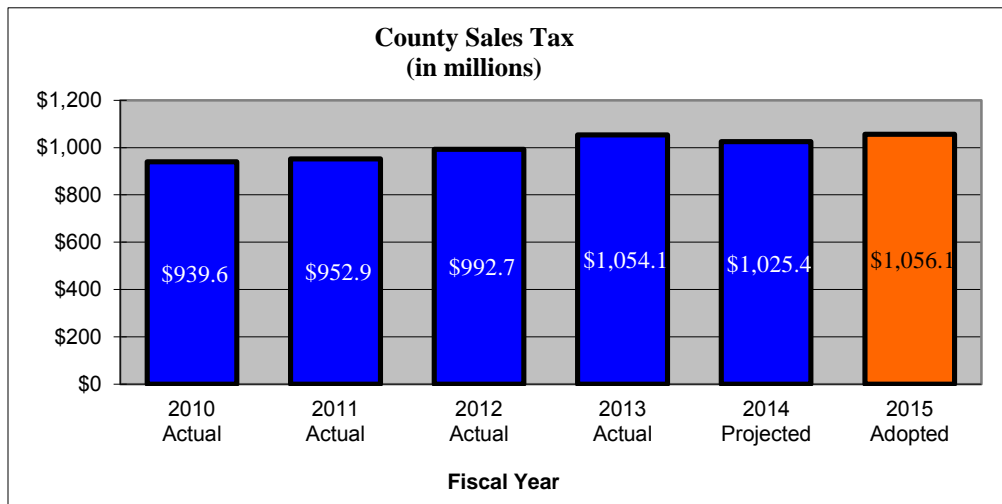
DEFINITION

Governing bodies of cities and counties may impose sales and use taxes within their boundaries at a rate limited by State statute and as implemented by local laws, ordinances, or resolutions to fund general spending purposes.

The sales tax rate in Nassau County is 8.625%, of which 4.375% is the State’s share, (including a 0.375% component that the State imposes within the Metropolitan Commuter Transportation District) and 4.25% is the County’s share, out of which the County must allocate a 0.25% component to towns and cities within the County under a Local Government Assistance Program.

HISTORICAL TRENDS

Between 2010 and 2013, Countywide Sales Tax increased 12.2%, from \$939.6 million to \$1,054.1 million and grew at an average annual rate of 3.9%. The County projects Countywide Sales Tax for 2014 to be \$1,025.4 million, a 2.7% reduction due to the sharp decrease in post-Superstorm Sandy recovery spending in 2014 compared to 2013.



2015 BUDGET

The 2015 Adopted Budget includes \$1,056.1 million in Countywide Sales Tax revenues, which reflects 3.0% growth from the 2014 projection.



PART COUNTY SALES TAX

DEFINITION

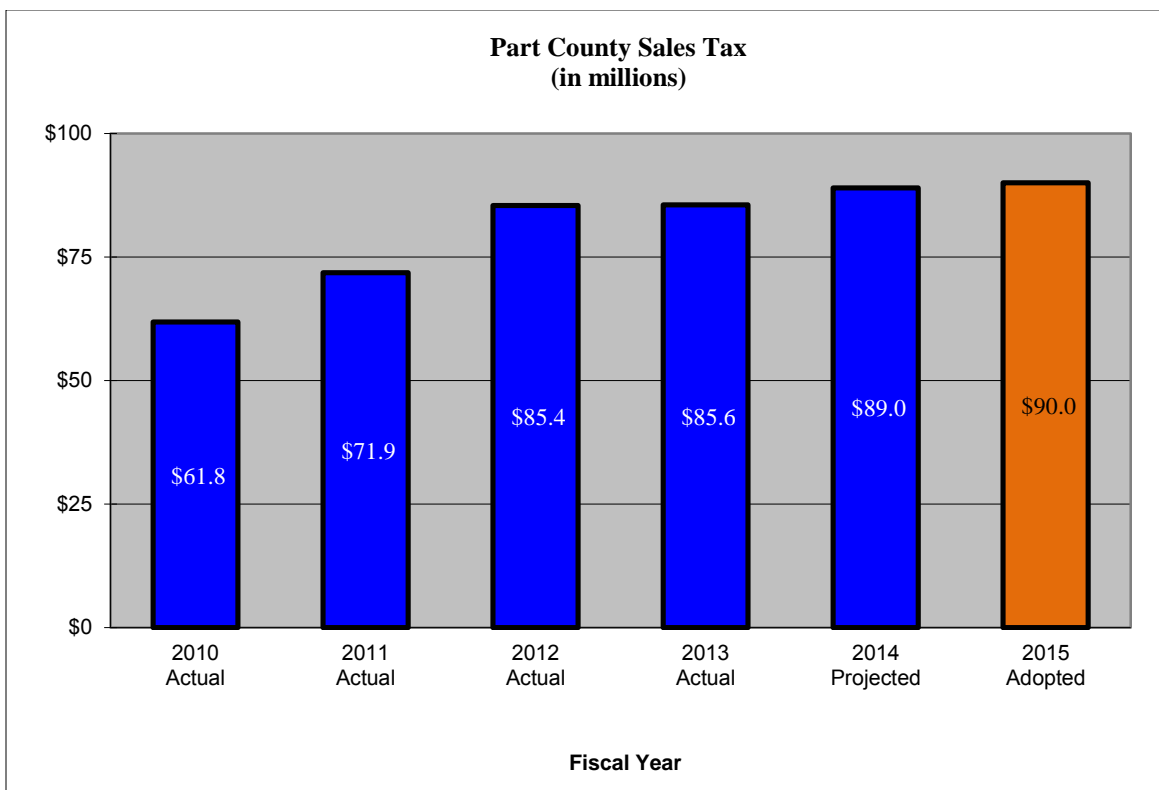
New York State Tax Law Section 1262(d) gives the cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels, and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send the revenues to the County and receive a credit for Property Taxes. The City of Long Beach receives a direct distribution of these Sales Taxes from New York State, while the City of Glen Cove has chosen not to receive these taxes. The Towns of Hempstead, North Hempstead, and Oyster Bay do not have the option of receiving these sales taxes directly from New York State, and the State distributes their share to Nassau County. Part County Sales Tax represents these sales taxes sent to Nassau County by the State. The townships and cities collect their portions of property taxes in Nassau County, and they remit the County portion to the County. The mechanism by which the City of Glen Cove and the three Towns receive credit for these Part County Sales Tax is to remit a lower amount of Property Tax to the County than they otherwise would have, reflecting the fact that they did not receive a direct distribution from New York State for these specific sales taxes. The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax a payment of County property tax, the County can only recognize actual collections up to the budgeted amount. The County must either credit or collect variations from budget. If the actual is over budget, the County defers the difference and recognizes it two years later. If the actual is under budget, the County adds the shortfall to the property tax bill two years later. The two year delay is due to the timing of the next year's budget adoption in October and subsequent closing of accounting books the following February. The County does not know the actual Part County Sales Tax amounts until the Legislature adopts the subsequent year's budget; therefore, the County must recognize the actual Part County Sales Tax amounts in the following year.

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Part County Sales Tax typically increases or decreases in percentages similar to Countywide Sales Tax. Differences are often the result of adjustments for over or under collections discussed above. In 2010, the budget for Part County Sales Tax was only \$61.8 million, which was too low. As a result, \$12 million of collections were deferred and recognized in 2012, increasing the total Part County Sales Tax to \$85.4 million for that year. Part County Sales Tax for 2013 was \$85.6 million, essentially flat with 2012. The projection for 2014 is \$89.0 million.



2015 BUDGET

The 2015 Adopted Part County Sales Tax Budget is \$90.0 million, an approximate 1.2% increase from the 2014 projection. This amount includes approximately \$2.9 million of receipts deferred from 2013, consistent with County accounting policy.



PROPERTY TAX

DEFINITION

New York State law requires localities such as the County to base real property taxes on assessed value. Counties, cities, towns, villages, school districts, and special districts each raise revenues through real property taxes to pay for local services. The amount of tax on a particular property is determined by its assessed value and the tax rate of the taxing jurisdiction where that specific property is located.

New York State law provides that taxing authorities assess each property at a uniform percentage of its market value. However, for special assessing units, there may be a different uniform percentage applied to each class of property. New York City and Nassau County are the only special assessing units in the State. The uniform percentage for the class of property can vary from very low to a higher percentage, as long as it does not exceed 100%. However, each property in the same class must be assessed at the same uniform percentage within each special assessing unit.

The New York School Tax Relief (STAR) Program provides a partial property tax exemption from school taxes to qualifying homeowners. All residents of the State who earn less than \$500,000 and own and live in their homes, regardless of the type, are eligible for an exemption on their primary residence. The basic STAR exemption is available for owner-occupied, primary residences regardless of the age of the owner(s) and exempts the first \$30,000 of the full value of a home from school taxes. The enhanced STAR exemption is available for the primary residence of senior citizens with yearly income not exceeding the statewide limit. For qualifying senior citizens, the enhanced STAR program exempts the first \$65,300 of the full value of a home from school property taxes as of 2015-16 school tax bills (up from \$64,200 in 2014-15). (An explanation of the STAR Program is here: <http://www.tax.ny.gov/pdf/publications/orpts/star.pdf>)

There are over 400,000 taxable parcels of property in Nassau County. The Nassau County Department of Assessment assesses each parcel to support the County's property tax levy and the tax levies for the three towns, 55 of the 56 school districts, and County and town special districts. The County's total property tax levy is set at the sole discretion of the County, subject to State constitutional and statutory limitations. The distribution of the total levy by class is set by a statutory formula.

State law requires that the County place all real property in Nassau in one of the following four classes.

- Class One: One-, two-, and three-family homes and residential condominiums of three stories or less

DESCRIPTION OF REVENUE CODES



- Class Two: Apartments, residential cooperatives, and residential condominiums of four stories or more
- Class Three: Public utility equipment
- Class Four: All other property (principally commercial, industrial, and vacant property)

The tax is calculated by multiplying the tax rate (set by the County Legislature) and the taxable assessed value (a percentage of fair market value, subject to statutory adjustments for phase-ins and partial exemptions), which is calculated by the County Department of Assessment. The total property tax revenue for the primary County funds (General, Fire Commission, Police District, and Police Headquarters) and the Nassau County Sewer and Storm Water Finance Authority appears below.

HISTORICAL TRENDS

Property Taxes for the Major Operating Funds and the Nassau County Sewer and Storm Water Finance Authority were \$918.9 million, \$914.2 million, \$920.6 million, and \$920.4 million for the years 2010, 2011, 2012, and 2013, respectively. The 2014 projection for Property Taxes is \$924.3 million.

Note: Overall growth between 2010 and 2013 is due to expansion of the tax base. County Executive Mangano held the line on property taxes for four consecutive years.

2015 BUDGET

The Governor's Property Tax Freeze Credit program requires the County to stay within the New York State Property Tax Cap for eligibility. The levy for the 2015 Budget includes an adjustment that is consistent with the program. As such, homeowners eligible for the STAR exemption will receive a credit from New York State and will not be financially affected. An explanation of the credit and how a property owner can apply for and receive it is here:

http://www.tax.ny.gov/pdf/publications/orpts/rp5301fs_prop_tax_facts.pdf

or

http://www.scsd.org/NewsArchive/2014-15/PDFs/TaxFreezeFactsht_web.pdf



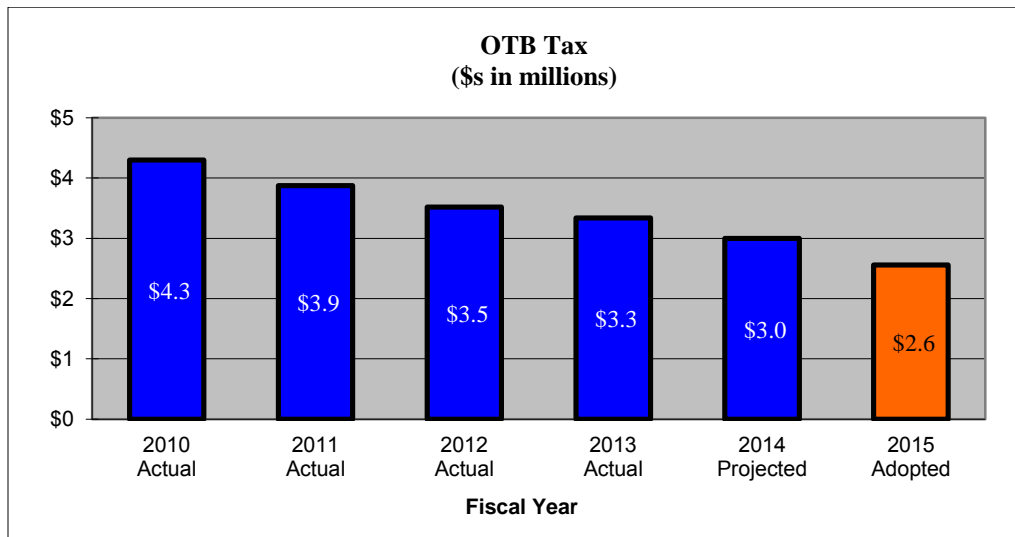
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

There is a 5% surcharge on pari-mutuel winnings for persons placing bets at off-track betting facilities throughout New York State on races in Nassau County, except at tele-theatre facilities.

HISTORICAL TRENDS

The surcharge revenue has been declining steadily due to lower wagering subject to the surcharge over this period. OTB expects the trend to continue, as projected revenue for 2014 is \$3.0 million. The economic downturn commencing in 2008 and the weak recovery influenced the trend.



2015 BUDGET

The 2015 Adopted Budget assumes that the 5% surcharge on winning wagers received from OTB will continue the recent downward trend. The opening of Resorts World Casino in Queens, New York in November 2011 has negatively affected this revenue source. The casino offers many attractive amenities such as Video Lottery Terminals with inexpensive play bets ranging from 1 cent to one dollar and a membership program where customers can earn discounts on food and other awards.



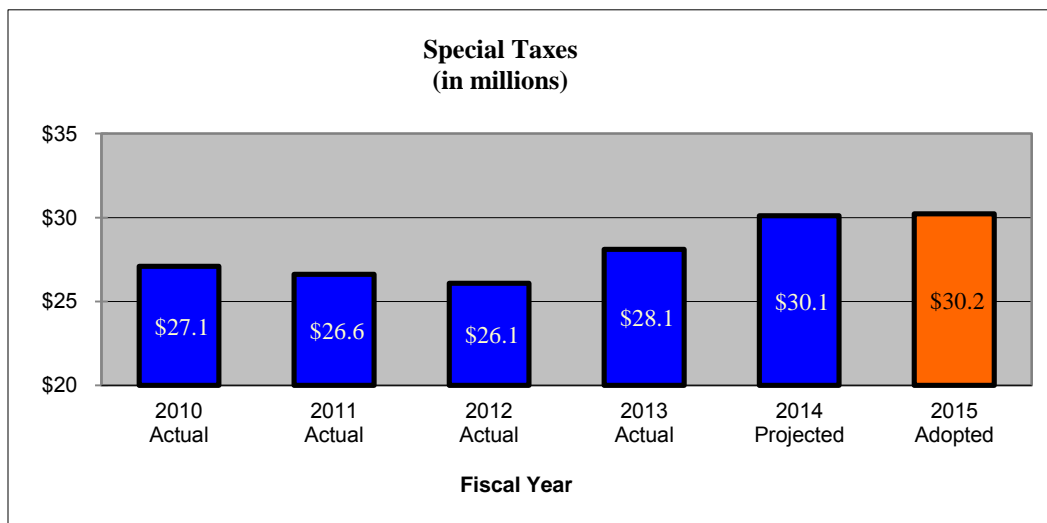
SPECIAL SURCHARGES AND TAXES

DEFINITION

The County collects various Special Surcharges and Taxes based on usage in accordance with laws enacted by the New York State Legislature. The most significant of these are the Motor Vehicle Registration Fees, Emergency Phone and Enhanced 911 Telephone Surcharges (Police Department), Hotel/Motel Occupancy Tax (Department of Parks, Recreation and Museums and the Office of the Treasurer), and the Entertainment Ticket Tax (Office of the Treasurer).

HISTORICAL TRENDS

Special Tax revenue realized by the Police Department comprises approximately 86% of total Special Surcharges and Taxes remitted to the County. In 2011, revenues declined \$472,813 or 1.7% from 2010, and in 2012 revenues declined \$523,951 or 2.0% from 2011, primarily due to lower revenue realized from the Enhanced 911 Telephone Surcharges and lower Motor Vehicle Registration Fees. The 7.8% increase in 2013 of \$2.0 million is primarily due to growth in revenues collected from the Emergency Phone and Enhanced 911 Telephone Surcharges, the Hotel/Motel Occupancy and Entertainment Taxes, and Motor Vehicle Registration Fees. The County expects the Projected Special Tax revenue for 2014 to increase \$2.0 million or 7.1%, primarily due to the proceeds from Local Law 29-200 for the Hotel/Motel Occupancy Tax that the County had previously recorded in the Grant Fund.



2015 BUDGET

The 2015 Adopted Budget for Special Surcharges and Taxes is \$30.2 million, a 0.4% increase from the 2014 projection. The \$123,000 increase is primarily due to an expected increase in

DESCRIPTION OF REVENUE CODES



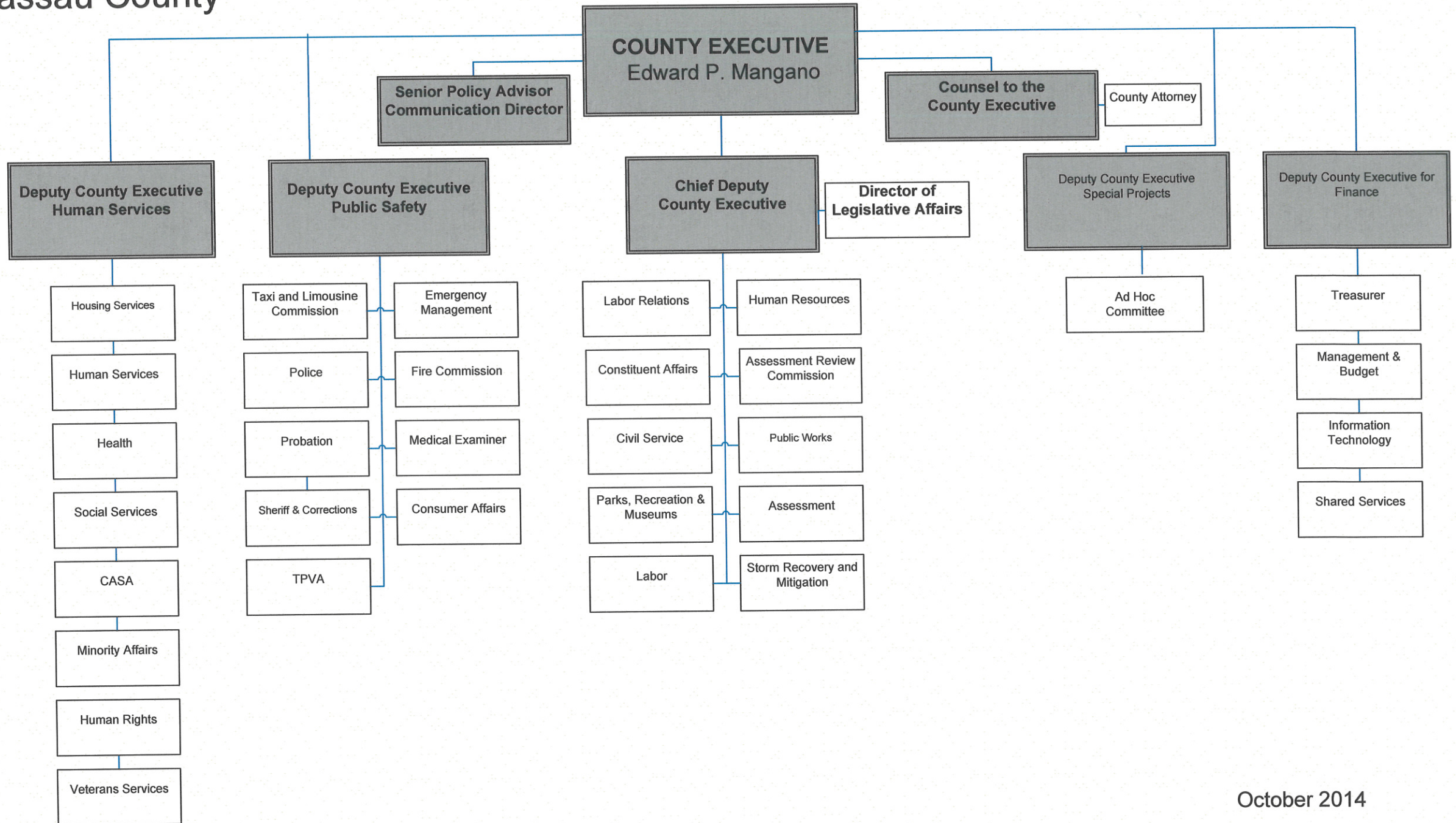
proceeds from Hotel/Motel Occupancy Tax offset by a decline in the Entertainment Tax. The 2015 Adopted Budget includes \$16.5 million in Motor Vehicle Registration Fees, \$7.4 million in Emergency Phone and Enhanced 911 Telephone surcharges, \$2.1 million in Entertainment Ticket Tax, and \$4.2 million in Hotel/Motel Occupancy Tax.

DESCRIPTION OF REVENUE CODES



**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County



October 2014

NASSAU COUNTY ORGANIZATIONAL CHART





VISION

To ensure that the assessments of property in Nassau County are fair and equitable

MISSION

To develop accurate assessments for properties within Nassau County and administer New York State Real Property Tax Exemptions properly



DEPARTMENT OF ASSESSMENT

The Department of Assessment is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll in 2014 includes over 423,000 properties with full valuation of over \$200 billion.

To achieve its statutory objectives, division supervisors have established improved procedures and controls to assure work product quality. This includes conducting a thorough review of the current models used in the Integrated Assessment System (IAS) software; embarking on a comprehensive training program of all staff charged with utilizing IAS; and establishing guidelines to ensure that the models provide market data that is accurate and defensible.

To address over \$1.6 billion in property tax refund liability created by flawed assessment policies, the County Executive implemented the highly successful Residential and Commercial Property Assessment Grievance Negotiation and Settlement Program that is yielding millions in savings for the County in connection with future property tax refund liabilities. The settlement program allows the Department to correct assessments before they become property tax refund liabilities. Assessment professionals and members of the Tax Certiorari Bar have lauded the program as a major breakthrough in dealing with the assessment policies and methodologies of the past. In addition, as part of the County Executive's Assessment Reform Initiatives, commercial property owners grieving their assessments must now provide evidence of their claim.

On June 20, 2014, the New York State Assembly and the New York State Senate passed legislation (A10097) entitled "An act to amend the Nassau County Administrative Code, in relation to the levy and extension of real property taxes on class four real property." The legislation establishes a disputed assessment fund for commercial property assessment disputes in Nassau County. The bill creates a new section 6-41.0 in the Nassau County Administrative Code to provide for a two-step process for commercial property assessment disputes and requires that the County administer all payments towards the disputed assessment fund in the same manner as Nassau County real property taxes. Any refund the County pays of real property taxes owed to a class-four property owner due to a settlement or final decision from a court of competent jurisdiction on an RPTL Article 7 Title 1 proceeding or reduction granted by the Nassau County Assessment Review Commission will be from the disputed assessment fund. The County will distribute any funds that remain thereafter pro rata to the County and the applicable school districts, towns, and special districts.

The disputed assessment fund aims to control the costs of commercial property tax refunds on commercial property owners and protect homeowners by ending their subsidy of commercial property owners' refunds and ending borrowing by the County to pay property tax refunds.



In addition to producing an annual property assessment roll, the Department of Assessment is also responsible for maintaining and revising over 18,500 property tax maps, apportionments, and tax certiorari, and administering all property tax exemptions (including the Basic and Enhanced STAR programs) as provided by New York State Real Property Tax Law. Recent changes in State law have resulted in the Department now being responsible for verifying the incomes of over 269,000 Basic STAR recipients.

GOALS

- Accurately assess all residential and commercial properties within Nassau County
- Correctly process all New York State Property Tax Exemption applications that are filed by Nassau County property owners
- Improve the transparency of the assessment system in Nassau County and reduce its complexity
- Increase public awareness and understanding of the assessment system in Nassau County and its role in determining property taxes
- Provide excellent service to the public

OBJECTIVES

- Issue a tentative assessment roll on the second of January each year
- Complete a finalized assessment roll for the prior period on the first of April each year
- Review and enter all building permit data submitted by the Towns and Villages
- Achieve legislative reform to simplify the assessment process in Nassau County
- Conduct outreach programs for residents regarding property tax exemptions and the assessment process in County

2015 BUDGET HIGHLIGHTS

The Department of Assessment's 2015 Adopted Budget expense is \$9.7 million, a 1.3% increase from the 2014 projection. Expenses include Salary and Wages of \$9.4 million, a 1.9% increase primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost. Other Than Personal Services (OTPS) expense is \$292,900 dollars, a decrease of 15.8% compared to the 2014 projection, which is primarily due to lower expenses in postage.

Revenue for the Department of Assessment's 2015 Adopted Budget is \$3.4 million, primarily attributable to the implementation of the Tax Map Verification Fee, which is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used

ASSESSMENT



in any land document recording record. This fee has been in place in Suffolk County for several years. The 2014 projection does not include this revenue because of a delay in the implementation of this fee.

AS - ASSESSMENT DEPARTMENT

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	9,062,256	9,414,467	9,264,599	9,441,592
	BB - EQUIPMENT	0	5,000	5,000	0
	DD - GENERAL EXPENSES	556,620	303,900	303,900	253,900
	DE - CONTRACTUAL SERVICES	0	3,539,000	39,000	39,000
EXP Total		9,618,876	13,262,367	9,612,499	9,734,492
REV	BH - DEPT REVENUES	50,160	1,615,000	115,000	3,365,000
REV Total		50,160	1,615,000	115,000	3,365,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	152	143	142
	ORDINANCE	6	6	6
Full-time		158	149	148



PERFORMANCE MANAGEMENT

Assessment			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Field Inspections Performed	Includes the number of field inspections performed by the Department of Assessment as a percentage of the total number of properties requiring inspection.	Inspect properties in Nassau County to validate building permits, sales, taxpayer requests, etc. and inspect commercial properties for new construction so that value can be added to the assessment roll.
Government Efficiency	% Sales Validated	Includes the number of sales validated as a percentage of total sales. Sales need to be validated by the Department of Assessment so that inventory data can be confirmed.	Validate all residential and commercial sales in Nassau County so that inventory can be confirmed.

Assessment						
Performance Measures	Category	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Field Inspections Performed	Residential	33.1%	27.4%	35.0%	14.1%	30.0%
% Field Inspections Performed	Other Properties	76.7%	79.7%	85.0%	55.7%	75.0%
% Sales Validated	Residential	100.0%	100.0%	100.0%	100.0%	100.0%
% Sales Validated	Other Properties	100.0%	100.0%	100.0%	100.0%	100.0%



VISION

The Assessment Review Commission's Vision is to improve the accuracy of assessments, further limiting the County's tax refund liability.

MISSION

The Assessment Review Commission's Mission is to review annually the assessment of every property that is the subject of a duly completed appeal and reduce excessive assessments where warranted, in accordance with New York State law.



ASSESSMENT REVIEW COMMISSION

The New York State Legislature established the Assessment Review Commission (ARC) in 1998 under New York State Real Property Tax Law 523-b. The State amended the law in 2002 to broaden the review powers of ARC. ARC is a quasi-judicial body consisting of a chairperson and five other commissioners appointed by the County Executive with the approval of the County Legislature. ARC has the authority to hire appraisers and other staff. The Chairperson has the authority to designate commissioners or employees to act as hearing officers on individual assessment matters. In addition, ARC's staff provides valuation resources in support of the County Attorney's defense of commercial assessments.

Through ARC, Nassau County taxpayers may appeal their property's annual tax assessment by filing an Application for Correction of Assessment. ARC's Commissioners and staff of professional appraisers are dedicated exclusively to making accurate determinations on these administrative appeals. ARC makes independent determinations of market value and reduces assessments that it finds excessive. It also corrects tax class and exemption errors. ARC only reviews assessments that property owners have appealed.

The implementation of County Executive Mangano's residential and commercial settlement program has reduced the liability for the County, towns, and school districts by over \$110 million in the last four years. This successful initiative has resulted in the County resolving all residential grievances prior to the finalization of the tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, residents receive their correct home values before paying taxes and no longer have to pay money they do not owe Nassau County.

On June 20, 2014, the New York State Assembly and the New York State Senate passed legislation (A10097) entitled "An act to amend the Nassau County Administrative Code, in relation to the levy and extension of real property taxes on class four real property." The legislation establishes a disputed assessment fund for commercial property assessment disputes in Nassau County. The bill creates a new section 6-41.0 in the Nassau County Administrative Code to provide for a two-step process for commercial property assessment disputes and requires that the County administer all payments towards the disputed assessment fund in the same manner as Nassau County real property taxes. Any refund the County pays of real property taxes owed to a class-four property owner due to a settlement or final decision from a court of competent jurisdiction on an RPTL Article 7 Title 1 proceeding or reduction granted by the Nassau County Assessment Review Commission will be from the disputed assessment fund. The County will distribute any funds that remain thereafter pro rata to the County and the applicable school districts, towns, and special districts.



GOALS

- Analyze and implement technological solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration
- Respond courteously and in a timely manner to citizen inquiries
- Review all valid appeals annually
- Obtain the information needed for accurate review of appeals from taxpayers
- Correct assessment errors before the property owner owes taxes based on an excessive assessment and before the County’s refund obligation accrues
- Continue to provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Continue to provide the County Attorney’s Office with appraisal support for reviews of properties that are on the trial calendar
- Support the maintenance of the Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds (ADAPT) that integrates the various systems currently utilized by ARC, Department of Assessment, County Attorney, and County Treasurer

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review On the Web (AROW) system
- Improve response times to citizen inquiries
- Review valid residential and commercial assessment appeals for the years under review
- Inform the Department of Assessment of assessment changes and notify taxpayers of final determinations

2015 BUDGET HIGHLIGHTS

The Assessment Review Commission’s 2015 Adopted Budget expense is \$2.3 million, which is relatively flat with the 2014 projected expense.

AR - ASSESSMENT REVIEW COMMISSION						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	2,096,454	2,137,456	2,194,344	2,226,736	
	DD - GENERAL EXPENSES	26,086	33,033	33,033	35,033	
	DE - CONTRACTUAL SERVICES	0	44,500	44,500	12,500	
EXP Total		2,122,540	2,214,989	2,271,877	2,274,269	

ASSESSMENT REVIEW COMMISSION



Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	BOARD	6	5	7
	CSEA	21	20	21
	ORDINANCE	2	3	2
Full-time		29	28	30
Part-time		2	1	1
Part-time/Seasonal Total		2	1	1

ASSESSMENT REVIEW COMMISSION



PERFORMANCE MANAGEMENT

Assessment Review Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Accepted Offers	Includes the percentage of offers made by the Assessment Review Commission that have been accepted by the grievant and/or their representative.	Provide reasonable assessments to settle cases before the appeal process thereby avoiding as much liability as possible.
Government Efficiency	% Appeals Receiving Offers	Includes the percentage of grievances sent offers of settlement by the Assessment Review Commission which reduces the number of taxpayer appeals.	Continue to provide Nassau County with accurate review of appeals while resolving more grievances sooner and alleviating the need for the grievant to appeal further, thereby reducing potential liability for the County.
Government Efficiency	% Pro Se AROW Appeals Filed	Includes the number of Class One residential Pro Se appeals filed electronically by property owners through AROW (Assessment Review on the Web) as a % of all Pro Se Appeals Filed.	Educate citizens on the ease of filing appeals electronically through AROW. Increase the number of appeals via electronic filing.
Government Efficiency	ARC-Cust Svc Inquiries Rec	Includes the number of customer service inquiries received by the Assessment Review Commission (ARC).	Increase information given to assist citizens who contact ARC's customer service.
Government Efficiency	Parcels Appealed	Includes the total number of parcels where an appeal was filed for the current year under review. Does not include multiple filings on parcels.	To decrease the number of parcels that need to be appealed, by assisting in getting the assessment roll to be more accurate.
Government Efficiency	Reviews-Residential Prop	Includes reviews performed on residential properties by ARC. ARC staff performs an analysis to determine value on parcels under review.	Review all valid assessment appeals for the current annual assessment year.

Assessment Review Commission					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Accepted Offers	73.40%	73.10%	65.00%	70.60%	70.00%
% Appeals Receiving Offers	81.00%	72.90%	--	84.50%	70.00%
% Pro Se AROW Appeals Filed	68.97%	68.42%	65.00%	70.07%	65.00%
ARC-Cust Svc Inquiries Rec	10,849	16,822	10,000	10,012	11,000
Offers of Settlement	111,308	99,219	--	133,967	100,000
Parcels Appealed	130,676	130,998	140,000	151,610	150,000
Reviews-Residential Property	6,913	110,208	90,000	23,536	90,000



VISION

The Nassau County Civil Service Commission works with the human resource departments of the County, Towns, Villages, School Districts, and Special Districts to ensure that qualified personnel fill positions in accordance with laws established under the New York State Constitution and to ensure the public trust. The Commission will provide this mandated service in the most efficient manner using the latest technological advances to the benefit of its clients.

MISSION

The Nassau County Civil Service Commission ensures adherence to State Law and County rules, and acts as an information resource for agencies and departments to assist in their understanding of Civil Service Law and Equal Employment Opportunity mandates. The Commission also increases employees' awareness of their rights and obligations. The Commission plans, organizes, and supervises special and standard testing programs to apply uniform and fair evaluation procedures for County employee candidates.



CIVIL SERVICE COMMISSION

Three Commissioners serve as the policy-making unit of the Commission. They conduct public hearings, review background investigations, make determinations, and serve as an appeals board. The following are the duties of the Civil Service Commission.

- **Recruitment** administers all Civil Service exams, prepares examination announcements, and reconciles examination results from the State Civil Service Office prior to the establishment of eligible lists.
- **Classification** defines all positions, establishes training and experience requirements, and furnishes data and recommendations to assist the Civil Service Commissioners in determining the jurisdictional classification of positions.
- **Qualification** reviews all applications for examination and employment in County departments, Towns, Villages, School Districts, and Special Districts.
- **Examination** plans, organizes, and supervises special and standard testing programs for the County. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of content.
- **Placement** issues certifications, establishes and maintains eligible lists, and verifies that all appointments are in accordance with the provisions of the Civil Service Law.
- **County Transaction** reviews, as required by New York State Law, all documents that affect the appointment, separation, promotion, and payroll certification of employees who work for Nassau County and for the Nassau Health Care Corporation.
- **Municipal Transaction** reviews, as required by New York State Law, all documents submitted by the Towns, Villages, School Districts, Special Districts, and Libraries that comprise approximately 230 municipal agencies, consisting of about 40,000 employees who are under the jurisdiction of the Commission. These documents include appointments, separations, promotions, and payroll certifications.

GOALS

- Provide guidance and training to County departments in handling personnel actions according to Civil Service Law and the Rules of the Commission
- Provide quality service to municipal agencies by helping them fulfill their needs and accomplish their goals
- Expand the Commission's new web site and online processing system to make them available to all municipal agencies and utilize the latest developed technology software to simplify and efficiently process personnel



- Maintain a strong support system within the Commission to provide information and data to all County departments and the Nassau Health Care Corporation
- Continue streamlining methods and procedures to process personnel transactions and payroll certifications expeditiously
- Fingerprint County employees as part of background checks to limit County liability

OBJECTIVES

- Complete the paperless processing changeover, which will result in an electronic notification system
- Process and monitor appointments on a timely basis to ensure that agencies comply with proper, lawful hiring procedures
- Create and conduct County-owned Training & Experience evaluations for many of the exams that are now part of the State's decentralized test program
- Maintain communications by meeting with departments and agencies on an ongoing basis to assist them in achieving and maintaining properly classified positions
- Provide assistance to other employers/recruiters so that when and where hires are anticipated, Nassau County residents will be made aware of opportunities
- Adapt the various online systems for the purpose of improving response time and decreasing workload
- Utilize online application submissions as a method to achieve paperless application processing

2015 BUDGET HIGHLIGHTS

The expenses in the 2015 Adopted Budget for the Civil Service Commission are \$5.2 million, a 3.5% increase from the 2014 projection. The increase in salaries is primarily due to two additional full-time employees, and additional allotments for part-time physicians and psychologists the Commission needs to process law enforcement candidates. The salary increase also aligns with the increases reflected in recent labor agreements. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 are partially offset by the additional labor agreement cost.

Other Than Personal Services (OTPS), including Interfund Charges, is \$346,335, a 16.5% increase from the 2014 projection primarily due to an increase in equipment maintenance and rental expenses.

Revenues in the 2015 Adopted Budget for the Civil Service Commission are \$473,000, a 7.4% increase from the 2014 projection primarily due to an expected increase in the number of Civil Service exam dates in 2015 and the anticipation that the Department will be processing more law enforcement candidates in 2015.

CIVIL SERVICE COMMISSION



CS - CIVIL SERVICE

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	4,063,499	4,568,725	4,729,169	4,857,725
	DD - GENERAL EXPENSES	215,076	287,400	287,400	336,335
	DE - CONTRACTUAL SERVICES	(72,155)	0	0	0
	HH - INTERFUND CHARGES	0	10,000	10,000	10,000
EXP Total		4,206,420	4,866,125	5,026,569	5,204,060
REV	BF - RENTS & RECOVERIES	46,189	138,000	115,360	138,000
	BH - DEPT REVENUES	711,509	325,000	325,000	335,000
REV Total		757,698	463,000	440,360	473,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	49	49	49
	ORDINANCE	2	2	2
Full-time		51	51	51
Part-time		44	41	46
Seasonal		1	1	1
Part-time/Seasonal Total		45	42	47



PERFORMANCE MANAGEMENT

Civil Service Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Applications Reviewed	Includes the number of applications for employment or examination physically reviewed by the Civil Service Commission. This process removes candidates that do not meet the minimum qualifications being sought.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Candidates Scheduled	Includes the number of examination candidates scheduled.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Class Specs Reviewed/Revised	Includes the number of class specifications written and revised.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Criminal & Rsdncy Invest	Includes the number of criminal and residency investigations of each applicant that have answered yes to questions 7-12 on a civil service application or has provided discrepancies between a current application and their previous ones.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	CS-4'S Reviewed	Includes the number of CS-4 forms (position classification request) reviewed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Employment Investigations	Includes the number of investigations of employment. This includes the verification of education, experience and residence of each examination or employment application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Examinations Announced	Includes the number of examinations announced by the Civil Service Commission.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Fingerprinting	Includes the number of candidates fingerprinted, in accordance with local ordinance or for investigatory concerns arising from an application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.

CIVIL SERVICE COMMISSION



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Positions Audited	Includes the number of positions audited to determine the relationship between title and functionality of duties being performed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Psychological Testing	Includes the number of psychological tests scheduled, administered, reviewed and referred. Certain job titles require psychological examinations - these include but are not limited to Police Officer, Probation Officer, Deputy Sheriff, Correction Officer, as well as all Correction Officer titles.	Provide psychological examination on all candidates applying for any of the law enforcement titles.

Civil Service Commission					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Applications Reviewed	9,818	15,188	14,250	7,537	13,200
Candidates Scheduled	3,313	8,070	3,500	4,414	5,200
Class Specs Reviewed/Revised	82	102	80	66	80
Criminal & Rsdncy Invest	566	571	460	328	550
CS-4'S Reviewed	2,484	2,832	1,500	1,428	1,500
Employment Investigations	12,760	18,176	18,000	12,219	18,000
Examinations Announced	191	171	140	120	150
Fingerprinting	387	481	400	211	450
Positions Audited	18	18	10	12	10
Psychological Testing	77	748	400	162	400



VISION

The Office of Constituent Affairs strives to provide superior constituent services connecting citizens with the wide array of services they seek.

MISSION

The Office of Constituent Affairs acts as a liaison by providing communications and outreach between various County departments and citizens, news media, and other stakeholders in Nassau County.



OFFICE OF CONSTITUENT AFFAIRS

The primary function of the Office of Constituent Affairs is to support County operations. The County receives over 80,000 constituent inquiries annually through mail, phone, email, walk-ins, and petitions. The Office is responsible for addressing, directing, and formulating responses to the myriad of constituent issues in a timely manner. Additionally, the Office recognizes the achievements and milestones in the lives of County residents, assists with special projects and events, and promotes County facilities to enhance the quality of life in Nassau County.

The Office is also responsible, through the Press Office, for informing the public of the various County policies, programs and actions through relationships with various media outlets. At the County Executive's direction, the Press Office fosters and promotes open and fair governmental practices through the widespread dissemination of information, and responds to media questions and requests for information concerning County operations. The Press Office also oversees the County Photography unit, which records significant events and occasions.

BUREAU OF PRINTING AND GRAPHICS

Through its Bureau of Printing and Graphics, the Office oversees all of the County's printing facilities, providing in-house photo-offset printed media to the departments and divisions within Nassau County. The Bureau of Printing and Graphics is also responsible for providing all multi-function printing equipment and supplies Countywide. Other responsibilities include overseeing all copier equipment purchases as well as the maintenance of this equipment.

CENTRAL MAILROOM (BUREAU OF MAIL)

The Office manages the majority of the County's mail facilities, ensuring the efficient and expeditious processing of County mail.

GOALS

- Use technology to increase efficiency in the Office's operations
- Streamline mail processing with online accounting and mail tracking

OBJECTIVES

- Improve the Office's efficiency by increasing the number of print jobs accepted in electronic format
- Work with all County departments to upgrade and make current all of their printed materials from service brochures to forms
- Continue to work with DPW - Real Estate Services on its building consolidation project to eliminate unnecessary mail routes and copy machines



2015 BUDGET HIGHLIGHTS

Expenses in the 2015 Adopted Budget for the Office of Constituent Affairs are \$3.8 million, which is relatively flat compared to the projected expense in 2014. Expenses include Salary and Wages of \$2.3 million, a 2.9% increase primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014.

Other Than Personal Services (OTPS) expenses show a decrease of 3.8% compared to the 2014 projection, which is primarily due to a lower number of copier machines throughout the departments, offset by an increase in the postage rate effective January 1, 2015.

Revenues in the 2015 Adopted Budget for the Office of Constituent Affairs are \$939,604, a 26.2% decrease compared to the 2014 projection primarily due to lower Inter-Departmental Revenues related to a decrease in printing costs for the Police Department Headquarters.

CF - OFFICE OF CONSTITUENT AFFAIRS					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,262,791	2,311,072	2,218,076	2,281,479
	BB - EQUIPMENT	0	1,000	1,000	0
	DD - GENERAL EXPENSES	1,469,505	1,602,100	1,602,100	1,542,100
EXP Total		3,732,296	3,914,172	3,821,176	3,823,579
REV	BJ - INTERDEPT REVENUES	369,866	1,273,937	1,273,937	939,604
REV Total		369,866	1,273,937	1,273,937	939,604

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	26	25	26
	ORDINANCE	12	12	12
Full-time		38	37	38
Part-time		4	2	3
Part-time/Seasonal Total		4	2	3



VISION

In partnership with the citizens and businesses of Nassau County, as well as Federal, State, and local enforcement agencies, the Office of Consumer Affairs seeks to eliminate fraudulent business practices, protect the County and its citizens, strengthen the County's economic base, engender community and business trust, expand community outreach, and enhance the quality of life in Nassau County.

MISSION

The Office of Consumer Affairs strives to protect consumers and businesses from fraudulent enterprises and business practices, enhance consumer safety, strictly enforce consumer legislation, support competitive business practices, improve internal service delivery, provide consumer education and information, and strengthen the consumer voice.



OFFICE OF CONSUMER AFFAIRS

In an effort to promote our Vision and support our Mission, the Office of Consumer Affairs (OCA) has six responsibility centers.

CONSUMER PROTECTION

The Commissioner's Office manages and monitors the Office's operations. Legal Counsel supports investigative activities, engages in criminal prosecution, and gives advice and guidance to OCA staff.

WEIGHTS AND MEASURES

Mandated by New York State Agriculture and Market Laws, the goal of the Weights and Measures Division is to ensure accuracy in weighing and measuring devices, gas pumps, price scanners, and other equipment by testing and performing inspections.

INVESTIGATIONS AND COMPLAINTS

The Investigations and Complaints Division reviews, investigates, mediates, and resolves consumer complaints by enforcing the laws regulating unfair, deceptive, and unconscionable trade practices. If it is determined that a violation of the law has occurred, the Division conducts a hearing with the business.

LICENSING

This Division manages and oversees the licensing of residential home improvement contracting businesses. Applications are reviewed to ensure that the contractors are compliant with established standards. A home improvement contractor can be fined or have the company's license suspended for non-compliance with the law. In addition, Local Law mandates the registration with OCA of all Automatic Teller Machines (ATMs) within the County that are not located in Banks. In 2012, the Nassau County Legislature passed Local Licensing Laws in six new areas: Second-Hand Precious Gems and Metal Dealers, Scrap Metal Processors, Vehicle Dismantlers and Junk Dealers, Dry Cleaners and Laundromats, Storage Warehouses, Home Service Contractors, and Electronics or Appliance Repair Dealers.

INFORMATION AND EDUCATION

This Division develops and conducts consumer awareness programs for schools and community groups in addition to developing and distributing consumer education booklets and brochures. As mandated by the New York State Freedom of Information Law, this office responds to inquiries regarding the historical recording of complaints made against a vendor.

**TAXI AND LIMOUSINE**

The Nassau County Taxi and Limousine Commission regulates the registration and operation of for-hire vehicles in Nassau County. The Division conducts enforcement and compliance operations with all the various police departments throughout the County. The Division promotes increased consumer safety through drug testing and fingerprinting and requires all for-hire license applicants to take a defensive driving course.

GOALS

- To be at the forefront of protecting consumer rights
- To develop new protections for emerging issues expeditiously

OBJECTIVE

The following guidelines assist the OCA in achieving its objectives.

- Protect and promote the interests of Nassau County consumers by issuing violations to unlicensed businesses
- Encourage local businesses to maintain high standards of honesty and fair business practices
- Enforce consumer protection laws on both a pro-active and reactive basis and advocate for emerging consumer-related issues

2015 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2015 Adopted Budget are \$1.7 million, a 1.5% increase from the 2014 projection. Salaries, Wages and Fees are \$1.7 million, a 1.5% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Other Than Personal Services (OTPS) expense is flat at \$17,800.

The revenues for the Office of Consumer Affairs in the 2015 Adopted are \$5.8 million, a 35.6% increase from the 2014 projection. The increase is due to the Department estimating a higher renewal of home improvement licenses in 2015 due to the cyclical 2-year renewal cycle, which will result in approximately 1,500 more license renewals in 2015 than in 2014, and the aforementioned Local Licensing Laws in six new areas. (See LICENSING)

CONSUMER AFFAIRS



CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	1,604,526	1,687,265	1,677,851	1,703,556
	BB - EQUIPMENT	1,883	2,400	2,400	2,400
	DD - GENERAL EXPENSES	12,440	15,400	15,400	15,400
EXP Total		1,618,849	1,705,065	1,695,651	1,721,356
REV	BC - PERMITS & LICENSES	4,531,691	3,565,000	3,625,000	5,145,000
	BD - FINES & FORFEITS	610,950	600,000	600,000	600,000
	BH - DEPT REVENUES	301	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	15,463	45,000	45,000	45,000
REV Total		5,158,405	4,210,200	4,270,200	5,790,200

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	25	23	23
	ORDINANCE	2	2	2
Full-time		27	25	25
Part-time		1	0	0
Part-time/Seasonal Total		1	0	0



PERFORMANCE MANAGEMENT

Office of Consumer Affairs			
Category	Performance Measures	Description	Goal Statement
Public Safety	Home Imprvmt Apps-Total	Includes the total number of new and renewed Home Improvement License Applications received by the Office of Consumer Affairs. Licenses are issued for a two-year period. Every alternate year the licenses are renewed impacting the revenue and number of licenses.	Continue to operate in an efficient manner in an effort to maximize the protection of Nassau County consumers.
Public Safety	Violations Issued	Includes the total number of home improvement, retail, Weights & Measures and Taxi & Limousine violations issued by the Office of Consumer Affairs.	Continue enforcing consumer protection laws by enhancing the current level of service to consumers and continuing to be an advocate for emerging consumer related issues.

Office of Consumer Affairs					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Home Imprvmt Apps-Total	4,459	6,016	4,500	2,485	5,500
Violations Issued	1,424	1,490	1,100	505	1,100



VISION

Coordinate services for the Latino community that help educate, empower, and integrate individuals to be self-sufficient participants in American civic life

MISSION

Serve as a resource and referral agency that contributes to the education and welfare of Latino Americans; refer its clients to national, State and County resources; and act as a liaison between Nassau County departments and the Latino community, businesses, and civic organizations



COORDINATING AGENCY FOR SPANISH AMERICANS

The Coordinating Agency for Spanish Americans' (CASA) Vision is to coordinate services for the Latino community that help educate, empower, and integrate individuals to be self-sufficient participants in social, economic, and civic life. The Agency establishes relevant links for the Latino community and community-based business organizations with County departments including Parks, Recreation and Museums, Emergency Management, Social Services, Human Services, etc. CASA also makes informed, appropriate, culturally-competent recommendations for policies and services to the County Executive, County departments, and service agencies receiving County funding. The Agency helps determine the effectiveness and adequacy of services provided by departments, coordinates these services, and identifies emerging needs in the Latino community. CASA also facilitates partnerships, training, and support services for County departments to help ensure understanding and cooperation between the County and the Latino community.

GOALS

- Provide a means of communication and dissemination of vital information to the Latino community
- Provide summary translation services for County departments on key public information documents
- Provide training/support for Nassau County departments in cultural competency

OBJECTIVES

- Support departments in creating and implementing outreach plans (e.g., bi-lingual staffing, culturally-competent initiatives, community service, etc.) for limited English-speaking residents based on departmental responsibilities, mandates, and expertise
- Expand service hours to improve the provision of services and information to the Latino community
- Increase the number of citizenship applications in Nassau County
- Increase the accessibility of bilingual emergency preparedness materials at more locations in the County
- Provide effective adult education classes that will serve to integrate new immigrants by giving them vital linguistic and computer skills necessary to be productive members of society
- Support and help monitor appropriate practices in the culturally-competent provision of services by departments to the growing Latino community, the largest minority group and fastest growing segment of the County's population
- Identify resources in the Latino community for partnership on Countywide initiatives
- Conduct limited direct service programs as deemed needed and/or appropriate

COORDINATING AGENCY FOR SPANISH AMERICANS



2015 BUDGET HIGHLIGHTS

The expenses in the 2015 Adopted Budget for the Coordinating Agency for Spanish Americans are \$280,673, a 19.4% increase from the 2014 projection. Salary, Wages and Fees are \$264,731, a 20.8% increase from the 2014 projection due to salary adjustments. Other Than Personal Services (OTPS) expenses remains flat at \$15,942.

The revenues in the 2015 Adopted Budget for the Coordinating Agency for Spanish Americans are \$18,615, an 11.4% decrease from the 2014 projection. The revenues are from fees charged for assisting the community with translations, and completing immigration forms and other documents.

SA - COORD AGENCY FOR SPANISH AMERICANS					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	260,895	226,800	219,138	264,731
	DD - GENERAL EXPENSES	0	3,442	3,442	3,442
	DE - CONTRACTUAL SERVICES	9,500	12,500	12,500	12,500
EXP Total		270,395	242,742	235,080	280,673
REV	BH - DEPT REVENUES	18,615	15,000	21,000	18,615
REV Total		18,615	15,000	21,000	18,615

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ORDINANCE	4	4	4
Full-time		4	4	4



VISION

The County Attorney's Office strives to safeguard the interests of our residents and to advance the County's initiatives through litigation, negotiation, and legislation.

MISSION

The County Attorney's Office is committed to providing effective representation and legal advice to the County's Administration, Agencies and the Legislature.



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of eight Legal Bureaus, and the Administration Unit that coordinates and supervises the activities of the bureaus.

ADMINISTRATION UNIT

This Unit is comprised of the County Attorney's legal management team working together with personnel and budget/payroll. The Unit oversees the functioning of each bureau of the Office and actively participates in the pre- and post-trial litigation. The Unit also includes the Special Investigations Unit, which investigates Workers' Compensation claims, selected tort claims, and waste, fraud, and abuse allegations related to County employees and property, including workplace violence investigations. In addition to managing the defense of the County, the County Attorney also serves as the Commissioner of Investigations.

FAMILY COURT BUREAU

This Bureau represents the Department of Social Services in child abuse and neglect actions, enforces child support orders on behalf of out-of-state custodial parents and their children, and investigates and prosecutes juveniles who the police have arrested for crimes.

LITIGATION BUREAU

This Bureau handles State and Federal litigation, including civil rights and employment discrimination cases, commercial and environmental matters, as well as discrimination claims before local human rights tribunals. The Bureau also works closely with the Office of Labor Relations in defending grievances and union arbitrations. In addition, the Bureau represents the County in personal injury cases from routine slip-and-fall matters to complex road design cases.

MUNICIPAL FINANCE BUREAU

This Bureau handles all finance matters for the County including the issuance of debt by the County or related entities such as the Nassau County Sewer and Storm Water Finance Authority. The Bureau also advises County officials on all financing issues and works closely with outside bond counsel.

MUNICIPAL TRANSACTIONS BUREAU

This Bureau represents the County on contractual matters including real estate, procurement of goods and services, concessions, and inter-municipal agreements (IMAs).

**APPEALS AND OPINIONS BUREAU**

This Bureau drafts and comments on State and local legislation, and advises on implementation of State and local laws and initiatives. The Bureau also provides legal opinions to Executive staff and every department of the County on such matters as the County's Code of Ethics, the Freedom of Information Law, and privacy and confidentiality issues (Health Insurance Portability and Accountability Act ["HIPAA"]). The Bureau also handles the appellate work for all other litigating bureaus in the Office including administrative appeals as well as State and Federal courts.

TAX CERTIORARI AND CONDEMNATION BUREAU

This Bureau handles real property tax review cases known as Article 7 Proceedings for commercial and residential properties, representing the County in Supreme Court, including tax exemptions and corrections of errors. The Bureau also handles all condemnation proceedings and acquisitions of property on behalf of the County.

VEHICLE FORFEITURE BUREAU

The Bureau brings forfeiture actions on behalf of the County with respect to vehicles operated by individuals charged with operating a motor vehicle while intoxicated/impaired by drugs and/or alcohol.

CLAIMS MANAGEMENT BUREAU

This Bureau settles small property claims, investigates cases on behalf of all the litigating bureaus, and focuses on the early settlement of claims and risk management. This Bureau also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities, and/or personnel.

GOALS

- Manage and mitigate risk exposure to the County
- Increase revenue and affect policy for the benefit of the County through affirmative litigation and aggressively recover claims for damages to County property/personnel
- Maintain compliance with new electronic-discovery rules mandated by Federal Courts
- Continue efforts to enforce the County's Driving While Intoxicated (DWI) vehicle forfeiture law
- Continue efforts with Risk Management to work with County agencies/departments to develop policies that protect County property and ensure safe working conditions such as workplace violence training and social media policy

**OBJECTIVES**

- Use the General Litigation and Claims and Investigation Bureaus to generate revenue for the County
- Increase the tax certiorari caseload and vigorously review property tax challenges to ensure equitable tax refunds
- Integrate Pro Law with the Risk Management Information System
- Utilize e-discovery tools to track discoverable materials and manage litigation holds on e-documents
- Assist in educating all County personnel in County policies such as workplace violence training and social media
- Promote the legal education of attorneys

2015 BUDGET HIGHLIGHTS

The expenses of the Office of the County Attorney in the 2015 Adopted Budget are \$14.0 million, a 1.9% decrease from the 2014 projection. The 2015 salary appropriation of \$8.0 million is a 2.3% increase from the 2014 projection, primarily due to including previously budgeted but vacant positions and the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

The 2015 Adopted Budget funds \$6.0 million in Other Than Personal Services, a 6.9% decrease primarily due to a decrease in investigative expenses and lower outside counsel expenses in conjunction with County lawsuits.

The 2015 Adopted Budget assumes the Office of the County Attorney will realize \$3.3 million in revenue, a 10.9% decrease from the 2014 projection. Rents and Recoveries have declined while the increase in Fines and Forfeits reflects the Office's more aggressive collection efforts on funds due to the County.

COUNTY ATTORNEY



AT - COUNTY ATTORNEY

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	8,431,473	9,020,570	7,816,191	7,995,875
	BB - EQUIPMENT	14,995	15,000	15,000	15,000
	DD - GENERAL EXPENSES	670,490	494,100	694,100	600,000
	DE - CONTRACTUAL SERVICES	5,065,923	5,000,000	5,700,000	5,350,000
EXP Total		14,182,881	14,529,670	14,225,291	13,960,875
REV	BD - FINES & FORFEITS	224,653	592,500	592,500	1,080,000
	BF - RENTS & RECOVERIES	976,890	1,915,000	1,915,029	1,235,000
	BH - DEPT REVENUES	105,339	125,000	125,000	130,000
	BJ - INTERDEPT REVENUES	1,013,986	712,527	712,527	502,269
	BW - INTERFUND CHARGES REVENUE	57,084	55,000	55,000	50,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	255,739	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	75,000	0	0
REV Total		2,633,691	3,775,027	3,700,056	3,297,269

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	31	28	27
	ORDINANCE	76	65	71
Full-time		107	93	98
Part-time		8	2	8
Part-time/Seasonal Total		8	2	8



VISION

The Office of the Nassau County Clerk serves the residents of Nassau County, legal professionals, and governmental agencies in accordance with New York State law relating to real property, court, and business filings. As one of the largest revenue producing departments in Nassau County, the Office is charged with the mandated computation, collection, and disbursement of funds to New York State, the County, and local municipalities. The Office of the County Clerk’s Vision is to maintain the necessary resources to perform the statutory and fiduciary responsibilities of the Office while continuing to implement best practices to maintain efficiencies through improved technology and cost control. The Office’s experienced staff is dedicated to recording and maintaining public documents and protecting the public interest.

MISSION

As a New York State Constitutional Officer, the Nassau County Clerk’s Mission is to serve as the County Registrar and Clerk of the Supreme and County Courts. The Office records all real estate transactions and maintains all court records in civil and matrimonial proceedings. To insure constituent services and protect the public interest, the Office of the Nassau County Clerk must adhere to mandates to provide timely processing and records access through adequately staffed operations and innovative technology.



OFFICE OF THE COUNTY CLERK

As a State Constitutional Office, the Office of the County Clerk serves the residents of Nassau County in the following areas.

REAL ESTATE

The Real Estate Division is the central repository of real property records for Nassau County. The Division provides record access for the public, attorneys, and the title industry. The Division records and maintains all real estate transactions, including deeds, land contracts, mortgages, mortgage assignments and discharge, powers of attorney, and County land and subdivision maps.

- Land Document Recording registers and verifies deeds, mortgages and mortgage satisfactions, commercial mortgages, building loans, and their disposition; computes and collects transfer and mortgage taxes; and records subdivision maps.
- E-recording processes land documents through an electronic interface.
- Land Records serves as a resource for the public to access the information on properties in Nassau County by providing access to copies of all real property records (deeds, mortgages, etc.) within the County from public access computers, liber books, microfilm, and microfiche, as well as maintains County land and subdivision maps.
- Imaging uses state-of-the-art technology to scan documents creating electronic availability and processes all verified documents for the preservation of such records.

LAW AND EQUITY

The County Clerk serves as Clerk for Supreme and County Courts. The Office indexes and maintains a record of all civil court actions received from those courts and handles the indices for criminal court actions. It also records matrimonial actions and judgments, and issues certified copies of divorce. Because this Office receives and maintains the files of all paperwork pertaining to these cases, it takes meticulous care to ensure the legality of these documents.

- Receives and processes all applications for Supreme Court Indexes, Notices of Appeal, Requests for Judicial Intervention, and Notes of Issue
- Indexes and maintains all Supreme Court documents and case files, provides “certified copies” of these files upon request, and makes files available for public inspection
- Processes all applications for “a change of name” in conjunction with the court and maintains and makes available to the public the record of change
- Records judgments, files transcripts of judgments from other courts, as well as Federal tax liens and State tax warrants, records all satisfactions and discharges of liens, and provides Certificate of Disposition for judgments
- Receives and processes applications for Small Claims Assessment Review and Tax Certiorari cases
- In conjunction with the State Unified Court System, continually expands the e-filing of court documents



BUSINESS & LICENSE SERVICES

The clerks in the Business and License Filing Division routinely assist both professionals and individuals with various miscellaneous processes including a broad range of business filings for corporations, partnerships, and religious corporations.

- Federal Licenses records military discharge papers and provides certified copies upon request, processes U.S. Passport applications, and maintains naturalization records from 1899 to 1987.
- State Licenses is responsible for the registering and filing of all new Business Names and maintains records of businesses incorporated in New York State and doing business in Nassau County.
- County Licenses records Firefighter Exemption certificates, issues Veterans Peddlers' licenses, files and maintains signature cards of Notaries Public qualified in Nassau County, and maintains oath of office cards for municipal officers.

GOALS

Through long-term planning, continually implement state-of-the-art indexing and storage of vital County records in an electronic format, ensure their preservation, and provide public access through the comprehensive use of cost-effective technology

- Ensure availability of information to the private, public, and professional sectors of the County
- Utilize the best methodology in educating the public about the services available
- Utilize current technology to communicate with and serve its constituency in Nassau County
- Maintain sufficient staff levels and resources to handle the volume associated with legal filings and land recordings

OBJECTIVES

- Backfilling documents that predate technology initiatives into an electronic platform
- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office while expanding e-filing availability
- Continually expand e-recording of land records and other electronic file interfaces to enhance efficiencies and green initiatives
- Streamline processes through continual development of a system that permits faster and more efficient processing of constituent services
- Enhance performance and public accessibility to information maintained by the Clerk's Office through improved technology



2015 BUDGET HIGHLIGHTS

The 2015 Adopted Expense Budget for the Office of the County Clerk is \$6.5 million. The total includes \$5.7 million in salary-related expenses, a \$497,481 or 9.6% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Labor Agreement with the Civil Service Employees Association (CSEA) that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014 and other salary adjustments.

Other Than Personal Services (OTPS) is \$860,000, which is \$210,000 or 32.3% higher than the 2014 projection. The increase is due to a new revenue-generating contract for online registration.

Revenues for the 2015 Adopted Budget for the Office of the County Clerk are \$31.6 million, a decrease of \$924,118 or 2.8% from the 2014 projection. The Department attributes the decrease to its processing a lower number of mortgage origination documents where mortgage recording fees apply. New online registration revenue partially offsets the decrease.

CL - COUNTY CLERK					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	4,762,397	5,169,609	5,155,385	5,652,866
	BB - EQUIPMENT	48,500	50,000	50,000	50,000
	DD - GENERAL EXPENSES	295,042	300,000	300,000	305,000
	DE - CONTRACTUAL SERVICES	295,015	300,000	300,000	505,000
EXP Total		5,400,954	5,819,609	5,805,385	6,512,866
REV	BD - FINES & FORFEITS	229,645	100,000	100,000	100,000
	BF - RENTS & RECOVERIES	0	0	1,500	0
	BH - DEPT REVENUES	39,187,618	36,450,618	32,450,618	31,528,000
REV Total		39,417,262	36,550,618	32,552,118	31,628,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	76	75	75
	ELECTED	1	1	1
	ORDINANCE	7	8	8
Full-time		84	84	84
Part-time		60	24	40
Seasonal		40	12	20
Part-time/Seasonal Total		100	36	60



VISION

The Nassau County Comptroller is committed to maintaining County fiscal responsibility and accountability by working closely with the County Administration to overcome the County's financial challenges, achieve structural budgetary balance, and prevent/end waste, fraud, and abuse.

MISSION

The Mission of the Nassau County Comptroller, as an independently elected official, is to serve as a fiscal watchdog overseeing the integrity of the County's financial health and operations. The Comptroller monitors, reports, and advises County agencies on discharging their responsibilities in compliance with law, County procedures, and appropriate internal controls.



OFFICE OF THE COMPTROLLER

The Comptroller monitors and issues reports on all matters that significantly affect the County's financial health and operations. The Office reports on the County's financial results, including the preparation and issuance of the County's annual financial statements.

GOALS

To achieve its Vision, the Comptroller's Office will

- Assist the County to achieve structural financial balance and maintain its fiscal health
- Audit County agencies, departments, and vendors to ensure that they use proper fiscal and operational practices
- Record and report on the County's financial condition, accurately, timely and in accordance with accounting standards for governments
- Audit the County payroll, health benefits, contracts, and claims payments to ensure that County departments take accurate and timely actions
- Review the operations and fiscal practices of local governments where the Charter gives the Comptroller that authority

OBJECTIVES

To accomplish its Mission, the Comptroller will

- Issue timely reports on matters that significantly affect the County's financial health and operations
- Monitor, analyze, and forecast the County's revenues and expenses
- Establish and execute the 2015 audit plan focusing on areas of greatest risk to the County's taxpayers
- Generate the County's Annual Financial Report

2015 BUDGET HIGHLIGHTS

The expenses for County Comptroller in the 2015 Adopted Budget are \$8.3 million, a 24.1% increase from the 2014 projection. The 2014 salary appropriation of \$7.4 million is a 24.1% increase from the 2014 projection, primarily due to the funding of backfill positions to remain in compliance with the Office's mandates and the impact of the Labor Agreements with the Civil Service Employees Association (CSEA) that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. The Office also attributes this increase to the elimination of capital back-charges. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

COUNTY COMPTROLLER



Other Than Personnel Services (OTPS) is \$932,800 million, a 23.8% increase from the 2014 projections. This increase is due to additional expenses for various accounting contracts.

The revenues for County Comptroller in the 2015 Adopted Budget are \$266,300, flat with the 2014 projection. The primary source of revenue is Rent & Recoveries associated with FICA refunds from prior year attributable to retroactively converting employee sick leave pay to workers' compensation, which is not subject to FICA tax.

CO - COUNTY COMPTROLLER					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,566,921	6,426,629	5,960,255	7,399,027
	BB - EQUIPMENT	3,995	5,000	5,000	5,000
	DD - GENERAL EXPENSES	93,668	125,000	125,000	137,500
	DE - CONTRACTUAL SERVICES	546,500	623,500	623,500	790,300
EXP Total		6,211,083	7,180,129	6,713,755	8,331,827
REV	BF - RENTS & RECOVERIES	714,464	250,000	250,000	250,000
	BH - DEPT REVENUES	14,672	16,300	16,300	16,300
REV Total		729,137	266,300	266,300	266,300

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	72	61	72
	ELECTED	1	1	1
	ORDINANCE	13	12	13
Full-time		86	74	86
Part-time		5	6	6
Part-time/Seasonal Total		5	6	6



VISION

To provide a safe, healthy, and fulfilling place to live, work, and raise a family, today and for generations to come by delivering outstanding, cost-effective public services for Nassau County residents

MISSION

To consolidate similar functions and eliminate wasteful spending while providing responsive and timely services to residents; hold the line on property taxes; and further develop an economic climate that retains and attracts private sector jobs to our communities



OFFICE OF THE COUNTY EXECUTIVE

The Office of the County Executive is the Executive Branch of County government and, by Charter, is responsible for managing all County administrative functions. In executing the duties of the Office, the County Executive is authorized to maintain the efficient operation of County government, including, but not limited to

- Enforcing County policies, and State and Federal laws and regulations
- Providing strategic direction for County government
- Reshaping County policies and procedures, as required, to adapt to emerging challenges
- Determining the appropriate level of staffing and controlling expenses

In Fiscal 2015, the Office of the County Executive will continue to execute the County Executive's Mission by implementing policies and procedures that limit spending; promote the effective administration of government; consolidate services; encourage the creation of private sector job growth; and maintain and improve the quality of life for Nassau County residents.

GOALS

- Maintain services and hold the line on property tax rates by limiting spending and consolidating services
- Expand the tax base by implementing policies that stimulate job growth
- Develop creative programs and initiatives to ensure the health, safety, and welfare of County residents
- Partner with the private sector and other local governments to advocate for reductions in unfair or unfunded State mandates

OBJECTIVES

The County Executive's objectives are in the [Transmittal Letter from the County Executive](#).

2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget for the County Executive is \$2.2 million, \$175,000 or an 8.6% increase when compared to the 2014 projections. Salary adjustments in the department are in alignment with the Civil Service Employees association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Other Than Personal Services (OTPS) is \$305,000, which is flat with the 2014 projections.

COUNTY EXECUTIVE



CE - COUNTY EXECUTIVE

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	1,697,963	1,733,129	1,733,129	1,908,129
	DD - GENERAL EXPENSES	67,297	80,000	80,000	80,000
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	225,000
EXP Total		1,990,259	2,038,129	2,038,129	2,213,129
REV	BF - RENTS & RECOVERIES	0	0	5,951	0
REV Total		0	0	5,951	0

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ELECTED	1	1	1
	ORDINANCE	17	14	17
Full-time		18	15	18
Part-time		0	2	2
Seasonal		0	0	2
Part-time/Seasonal Total		0	2	4



VISION

To ensure that Nassau County remains the finest place in which to live, work, and raise a family by providing quality services in a fiscally responsible manner for the betterment of all residents.

MISSION

The County Legislature provides equal representation for every resident of Nassau County and is responsible for introducing and enacting local laws, ordinances, and resolutions affecting the health, safety, welfare, and quality of life of all Nassau County residents.



OFFICE OF THE COUNTY LEGISLATURE

The Legislature consists of 19 elected members representing the County’s Legislative Districts as established by the County Charter. Additionally, the Legislature includes the independent Office of Legislative Budget Review and the Legislative Clerk’s Office that provide support services.

GOAL

- To assist the residents of Nassau County by providing cost-effective, constituent services, enacting effective legislation, and providing oversight of all aspects of Nassau County Government

2015 BUDGET HIGHLIGHTS

The expenses in the 2015 Adopted Budget for the County Legislature are \$9.1 million, a 9.4% increase from the 2014 projection. Salaries & Wages is \$6.3 million, a 14.7% increase from the 2014 projection. The increase is due to the funding of vacant positions. Other Than Personal Services (OTPS) are \$2.8 million, which remains relatively flat with the 2014 projections.

LE - COUNTY LEGISLATURE					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,450,074	6,248,334	5,494,423	6,304,544
	BB - EQUIPMENT	25,202	60,777	60,777	54,503
	DD - GENERAL EXPENSES	2,033,884	1,684,331	1,684,331	1,688,631
	DE - CONTRACTUAL SERVICES	920,000	1,104,700	1,069,700	1,044,700
EXP Total		8,429,160	9,098,142	8,309,231	9,092,378

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ELECTED	19	19	19
	ORDINANCE	83	66	76
Full-time		102	85	95
Part-time		1	1	1
Seasonal		21	38	19
Part-time/Seasonal Total		22	39	20



VISION

The Office of the Treasurer strives to improve its services and processes while balancing the need for efficiency and cost-effectiveness with the required strong controls necessary to mitigate risk.

MISSION

The Office of the Treasurer efficiently manages County funds, provides excellent customer and public information services, while actively safeguarding County funds.



OFFICE OF THE TREASURER

In accordance with the County Law of New York State, the Nassau County Charter mandates the Office of the Treasurer. Under the Charter, the Treasurer is the County's Chief Fiscal Officer. The Treasurer acts as custodian of all funds belonging to the County or in which the County has an interest. The Office is responsible for the issuance of all County debt and invests all County funds. The Treasurer consists of the following divisions.

DEBT AND INVESTMENT DIVISION

The Debt and Investment Division issues all County debt, invests County funds on a daily basis, tracks the use of bond and note proceeds, invests unexpended proceeds, and maintains banking relationships.

TAX DIVISION

The Tax Division maintains County tax records, collects delinquent property taxes, and processes property tax refunds. This Division also conducts an annual tax lien sale, responds to FOILS, constituent inquires and public tax information requests.

ACCOUNTING DIVISION

The Accounting Division processes the County payroll and vendor payments, verifies and approves all cash receipts, reconciles the County's bank accounts on a monthly basis, maintains records of all County debt (including Nassau County Interim Finance Authority issued debt), processes debt service payments, acts as custodian for court and trust funds, and issues all County checks.

The Accounting Division also issues certificates of residency and collects special taxes, including the County's share of Belmont Park Admission fees, Entertainment Ticket surcharge and Hotel/Motel taxes.

GOALS

- Streamline processes, automate functions, and maximize resources
- Maximize investment income by reviewing banking relationships
- Transition check payments to ACH, Payment Cards, and Direct Deposits
- Convert paper based payroll notification to electronic notification

**OBJECTIVES**

- Document and develop policies and procedures for the Treasurer's Office
- Review and reengineer redundant, outdated, and manual processes
- Automate bank reconciliations
- Monitor progress and accomplishments by establishing metrics
- Review bank accounts profile, usage, transactions, and fee structures
- Analyze fees and interest income
- Recommend closure of accounts and consolidate common accounts
- Review vendor payments and payroll disbursement paid by checks
- Set-up vendor enrollment process through ACH
- Initiate conversion of paper-based check payments to ACH, Payment Cards, and Direct Deposits, and monitor progress and effectiveness through on-time payment cycles and late payment fines and penalties
- Demonstrate ease of electronic retrieval
- Demonstrate electronic security that protects the payroll date
- Identify potential savings and opportunities

2015 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2015 Adopted Budget are \$102.8 million, an increase of \$90.0 million from the 2014 projection, which is primarily due to an increase in funding in the Other Expense category resulting from \$100 million of tax certiorari payments. Salary and Wages in the 2015 Adopted Budget is \$2.1 million, a 7.3% increase primarily due to including previously budgeted but vacant positions and the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

The 2015 Adopted Budget funds approximately \$659,100 in Other Than Personal Services (OTPS), excluding the Other Expense category, which is relatively flat with the 2014 projected expense.

The 2015 Adopted Budget assumes the Office of the County Treasurer will realize an increase in revenues to \$134.6 million, which includes \$100 million for tax certiorari payments funded through bond proceeds. Departmental Revenue is slightly increasing due to higher Interest and Penalty on Taxes for delinquent tax payments.



TR - COUNTY TREASURER

E/R	Object	2013 Actual	2014 Adopted	Mid-Year	2015 Adopted
			Budget	2014	Budget
			Projection		
EXP	AA - SALARIES, WAGES & FEES	1,991,981	2,160,515	1,998,881	2,145,051
	BB - EQUIPMENT	0	11,000	11,000	8,800
	DD - GENERAL EXPENSES	272,701	337,050	337,050	393,300
	DE - CONTRACTUAL SERVICES	159,844	310,500	310,500	257,000
	OO - OTHER EXPENSE	6,321,043	10,000,000	10,000,000	100,000,000
EXP Total		8,745,569	12,819,065	12,657,431	102,804,151
REV	BA - INT PENALTY ON TAX	32,809,567	29,100,000	29,100,000	29,100,000
	BD - FINES & FORFEITS	8,980	10,000	10,000	17,000
	BE - INVEST INCOME	1,929,330	1,830,000	1,830,000	1,830,000
	BF - RENTS & RECOVERIES	40,698	10,000	46,583	20,000
	BH - DEPT REVENUES	815,572	525,000	525,000	625,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	0	0	100,000,000
	TX - SPECIAL TAXES	3,243,793	3,275,000	3,275,000	2,998,000
REV Total		38,847,940	34,750,000	34,786,583	134,590,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	29	24	28
	ORDINANCE	3	3	3
Full-time		32	27	31
Part-time		2	2	1
Part-time/Seasonal Total		2	2	1



PERFORMANCE MANAGEMENT

Office of the Treasurer			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Bank Accounts	Includes the number of active managed bank accounts where Nassau County monies are deposited.	Improve timeliness of account reconciliation.
Government Efficiency	% Bank Accounts Reconciled	Includes the number of actively managed bank accounts reconciled within 30 days of receipt of bank statement as a percent of the total number of bank accounts where Nassau County monies are deposited.	Improve timeliness of account reconciliation.
Government Efficiency	% Direct Payroll Deposits	Includes the number of Direct Payroll Deposit as a percentage of total Payroll.	Increase efficiency through automation.
Government Efficiency	% Tax Pay Received Online	Includes the actual dollar value of delinquent property taxes received via online payment as a percentage of total payments received.	Increase efficiency through automation.
Government Efficiency	Investment Balance Rate	Represents the interest rate earned on Investment balances.	Maximize investment income, while providing sufficient liquidity and minimizing risk.

Office of the Treasurer					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
# of Bank Accounts	100	94	90	111	100
% Bank Accounts Reconciled	90.0%	100.0%	95.0%	98.2%	95.0%
% Direct Payroll Deposits	76.8%	78.8%	80.0%	78.6%	80.0%
% Tax Pay Received Online	2.4%	4.1%	5.0%	2.0%	3.0%
Investment Balance Rate	0.32%	0.30%	0.35%	0.24%	0.30%



COURTS

When New York State assumed control of the Courts, the State granted employees who worked in the system the right to remain in the County's health insurance plan. Consequently, this expense is in the Operating Budget for which the State reimburses the County. The difference between the expense in the Operating Budget and the amount reimbursed by New York State represents Retiree Health Insurance Premiums paid by the County on behalf of Retirees of the Court System who retired prior to the Court System being taken over by New York State.

2015 BUDGET HIGHLIGHTS

Expenses and Revenues for the Courts for the 2015 Adopted Budget are primarily comprised of Health Insurance and reimbursements thereof and are \$1.5 million, relatively flat with the 2014 projection.

CT - COURTS					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AB - FRINGE BENEFITS	1,476,180	1,545,938	1,545,938	1,518,003
EXP Total		1,476,180	1,545,938	1,545,938	1,518,003
REV	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,378,316	1,507,290	1,507,290	1,487,033
REV Total		1,378,316	1,507,290	1,507,290	1,487,033



VISION

The District Attorney will work with partners in government and the community to help ensure the safety, rights, and quality of life for all people living and working in Nassau County.

MISSION

As the public prosecutor representing the people, it is the Mission of the Office of the Nassau County District Attorney to collaborate with our law enforcement partners to protect the communities we serve through the just investigation and prosecution of public offenses.

To accomplish this mission we will

- **Exemplify the highest standards of ethics and professionalism**
- **Advocate for victims of crime and support witnesses**
- **Protect the rights of the accused**
- **Engage the community in our efforts to promote public safety and responsibility**
- **Foster public confidence by performing our responsibilities efficiently and effectively**
- **Maintain a workplace that emphasizes compassion, respect, and trust**



OFFICE OF THE DISTRICT ATTORNEY

The Nassau County District Attorney's Office is one of the largest such offices in the country. The Office continues its efforts to modernize its processes and procedures, including technology, and prioritize the range of public safety and quality of life challenges facing Nassau County.

ADMINISTRATION

The District Attorney administers the Office with an executive staff, comprised of the Chief Assistant District Attorney, the Executive Assistant District Attorney for Litigation, the Executive Assistant District Attorney for Investigations, and the Chief Administrative Officer.

2015 BUDGET HIGHLIGHTS

The expenses for the Office of the District Attorney in the 2015 Adopted Budget are \$34.6 million, approximately \$2.6 million or 8.0% higher than the 2014 projections. The 2015 salary appropriation of \$32.1 million is an 8.2% increase from the 2014 projection, primarily due to an adjustment for non-union employees that align with the increase in the CSEA Labor Agreement that the County Legislature approved on April 1, 2014 and NIFA approved on May 3, 2014. Other factors include higher overtime cost and funding of backfill positions to remain in compliance with the Office's mandates.

The 2015 Adopted Budget funds \$2.5 million in Other Than Personal Services (OTPS), a 5.8% increase from the 2014 projections. The increase is attributable to costs related to the case management system maintenance and support.

Revenues for the Office of the District Attorney in the 2014 Adopted Budget are \$631,733, a \$295,382 or 31.9% lower than the 2014 projections. This decrease is attributable to a lower amount of Interdepartmental Revenue due to a reduction of funding in the Department of Social Services. The 2014 projections also reflect cancellations of prior year encumbrances.

DISTRICT ATTORNEY



DA - DISTRICT ATTORNEY

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	28,817,925	29,054,886	29,701,283	32,135,883
	BB - EQUIPMENT	75,496	75,500	75,500	75,500
	DD - GENERAL EXPENSES	990,268	1,002,300	1,002,300	1,013,300
	DE - CONTRACTUAL SERVICES	922,336	1,281,608	1,281,608	1,407,679
EXP Total		30,806,026	31,414,294	32,060,691	34,632,362
REV	BD - FINES & FORFEITS	3,000	0	0	0
	BF - RENTS & RECOVERIES	11,173	0	174,388	0
	BH - DEPT REVENUES	47,261	12,000	12,000	12,000
	BJ - INTERDEPT REVENUES	369,348	372,327	372,327	270,033
	BW - INTERFUND CHARGES REVENUE	275,000	275,000	275,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	32,056	30,600	30,600	30,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	69,793	62,800	62,800	69,100
REV Total		807,630	752,727	927,115	631,733

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	128	126	120
	ELECTED	1	1	1
	IPBA	41	41	42
	ORDINANCE	205	198	210
Full-time		375	366	373
Part-time		0	5	3
Part-time/Seasonal Total		0	5	3



VISION

The Board of Elections ensures that elections under its purview are in accordance with applicable Federal and State Law.

MISSION

Under the Elections Law, the Board of Elections' Mission is to register and maintain a record of voters; conduct primaries, general elections, and special elections called by the Governor or County; and canvass and certify election results.



BOARD OF ELECTIONS

The Board of Elections is responsible for registering voters, maintaining their records, and conducting presidential primaries, federal non-presidential primaries, county primaries, and general elections, as well as special elections called by the Governor or the County. In addition, the Board supplies voting machines and data for Village, School District, and Special District elections. The Board also oversees all functions necessary for compliance with the Election Law, including use of the New York State Board of Elections Statewide database to remove duplicate voter registrations. The Nassau County Board of Elections adapts to and complies with all mandated Federal and State laws and regulations.

GOALS

- Comply with the New York State Election Law and the mandates required by the 1995 National Voter Registration Act (NVRA) and the 2002 Help America Vote Act (HAVA)
- Prepare for and enforce required changes mandated by the Federal Government

OBJECTIVES

- Educate and train the Board of Elections staff, including approximately 5,000 election inspectors, to comply with new Federal mandates and provide the best possible assistance to voters
- Continue the public education program regarding the use of the new electronic voting machine system, begun in 2010, by utilizing media advertisements, pamphlets, and other methods, as well as public forums conducted throughout the County
- Make adjustments and improvements to County polling sites so that they are accessible to all voters as per the requirements and regulations set forth in Federal law and by the United States Department of Justice
- Maintain, test and ensure the accuracy of electronic voting machines and HAVA-required ballot marking devices.
- Ensure that new residential units and voters within the County are reflected in the correct voting districts.

2015 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2015 Adopted Budget are \$18.0 million, a 1.2% increase from the 2014 projection. Salary & Wages is \$14.9 million, a 1.5% increase from the 2014 projection. The increase in salaries is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through

ELECTIONS, BOARD OF



September 12, 2014 partially offset the additional labor agreement cost. Other Than Personal Services (OTPS) is \$3.1 million, which is relatively flat with the 2014 projections.

The revenues for the Board of Elections in the 2015 Adopted Budget are \$155,000, virtually unchanged when compared to the 2014 projection. The Board of Elections primarily generates revenues from the fees collected for the rental of the lever voting machines used for elections in Villages, School Districts, and Special Districts.

EL - BOARD OF ELECTIONS					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	13,203,421	14,529,299	14,653,181	14,866,695
	BB - EQUIPMENT	103,189	112,500	112,500	112,500
	DD - GENERAL EXPENSES	1,977,715	2,252,400	2,252,400	2,371,403
	DE - CONTRACTUAL SERVICES	335,831	725,082	725,082	606,600
EXP Total		15,620,156	17,619,281	17,743,163	17,957,198
REV	BF - RENTS & RECOVERIES	124,064	120,000	120,000	120,000
	BH - DEPT REVENUES	63,223	35,000	35,000	35,000
REV Total		187,287	155,000	155,000	155,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	102	135	131
	ORDINANCE	37	34	38
Full-time		139	169	169
Part-time		0	45	0
Seasonal		0	32	0
Part-time/Seasonal Total		0	77	0



VISION

The Department of Emergency Management establishes Nassau County as a disaster resilient community by anticipating the impact of potential disasters and emergencies, maintaining the capacity to mobilize a dynamic, viable response with immediate capability, coordinating a systematic approach that maximizes County resources for reducing hazards, preparing for emergencies, responding to and recovering from disasters, and educating the public on disaster preparedness.

MISSION

The Department of Emergency Management maintains a high level of preparedness; reduces the vulnerability of the populace and property of the County resulting from all hazards including natural disasters, acts of terrorism, and public-health incidents; provides prompt and efficient services to persons victimized by disaster; provides for rapid and orderly restoration and recovery following disasters; and effectively educates the public regarding their responsibilities in self-preparedness relating to disasters that could potentially affect the County.



OFFICE OF EMERGENCY MANAGEMENT

Nassau County's Office of Emergency Management (OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all hazard emergencies, and facilitate the recovery of Nassau County in the event of a disaster. As the lead agency, OEM establishes relationships with local, State, Federal, and private entities to develop, maintain, and implement Nassau County's Comprehensive Emergency Management Plan.

The professional staff of men and women in OEM work with officials on the Federal, State, and local levels to strengthen Nassau County's ability to mitigate, prepares for, respond to, and recover from all hazards including natural disasters, acts of terrorism, and public-health incidents. To achieve these ends, OEM's daily focus is on activities surrounding planning and preparedness.

OEM is the recipient of several federally funded Homeland Security grants and is responsible for their administration. The intent of these grants, in accordance with Presidential Preparedness Directive 8, is to keep the nation safe from harm and resilient when struck by hazards, such as natural disasters, acts of terrorism, and pandemics. In this regard, OEM partners with other County agencies focusing on hazard planning, preparedness, response, and/or recovery. OEM distributes grant funding to these agencies to accomplish targeted projects aimed at increasing the County's overall hazard preparedness, response, and/or recovery capabilities. In addition to submitting grant applications and quarterly progress and fiscal reports, OEM monitors the activities and expenses supported by the grants.

OEM manages a warehouse with critical emergency supply stores to assist the citizens of the County in the event of a local or regional disaster. The Office also contracts with a vendor to supply the County with an Emergency Notification System used to contact County residents in the event of an emergency or for advisories.

OEM oversees the administration of the Community Emergency Response Team (CERT) Program, which educates volunteers in disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations. CERT has trained over 1,400 people in disaster response and awareness and, combined with the Medical Reserve Corps (MRC), currently has over 700 active, dedicated members. CERT and MRC will continue to develop trained team members so that the County is ready to support the community in a disaster.

GOALS

OEM provides Nassau County with a support team of professional personnel that is capable of responding to the multi-faceted needs related to emergency management. This team of professionals facilitates the development of plans that address the procedures and responsibilities



of those entities that participate in planning, mitigating, responding, and recovering from disasters in the County. OEM will

- Act as the coordinating agency during an incident or emergency, facilitating communication and activities between local, County, State, and Federal government agencies and other public and private organizations
- Continue to provide targeted funding to County agencies performing duties relevant to the objectives and investment justifications stated in the Homeland Security grant guidelines the Office administers
- Increase public awareness of hazard preparedness through frequent updates of information on the County's website, other social media, public service announcements on broadcast TV and radio, presentations of information at local Town Hall and civic group meetings, publication/distribution of readiness brochures, and the organization and operation of community events
- Continue to enhance the capabilities of the new Emergency Operations Center (EOC)
- Continue the procurement of commodities for the Nassau County stockpile that include, but are not limited to cots, special needs cots, portable toilets, disposable clothing, Meals Ready to Eat, bottled water, and tarps
- Recruit and train additional volunteers for the Citizens Corps Program who will be trained to assist OEM during emergency operations, including assisting the Red Cross in the administration and management of emergency shelters (general population, special needs and pet shelters)
- Work with adjacent county and city jurisdictions to establish a regional approach to all-hazard planning, mitigation, preparedness, response, and recovery

OBJECTIVES

- Enhance, expand, and leverage the current capabilities of the EOC to keep pace with technological advances in communications and incident management
- Continue to review and, as necessary, revise existing emergency plans including the County's Hazard Mitigation Plan
- Work with County departments and municipalities to optimize post-disaster Federal reimbursement
- Using the lessons learned from Superstorm Sandy, work collaboratively with relevant County, State, and Federal agencies to effectuate a systematic, coordinated effort in the County's response and recovery to all-hazard incidents
- Continue to develop feasible sheltering strategies that meet the needs of the diverse population of Nassau County

EMERGENCY MANAGEMENT



2015 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2015 Adopted Budget are \$1.7 million, a 142.8% increase from the 2014 projection. The 2015 salary increase is due to the addition of a Director of Emergency Planning and the inclusion of salaries that are chargeable to grants in 2014. Other salary adjustments in the Department are in alignment with recent labor agreements. The County established the Interfund budget to reimburse Nassau Community College for tuition payments made on behalf of volunteer fire personnel. The Federal government has historically reimbursed this tuition expense through the Staffing for Adequate Fire and Emergency Response (SAFER) grant; however, the Department has not yet received approval of that grant for 2015.

Federal Aid for the Office of Emergency Management in the 2015 Adopted Budget is \$726,080, almost flat with the 2014 projection. The County receives Federal Aid as a pass-thru via New York State reimbursing the County for incurred eligible expenses.

EM - EMERGENCY MANAGEMENT					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	573,839	827,773	704,337	1,036,253
	DD - GENERAL EXPENSES	1,481	15,500	15,500	11,200
	HH - INTERFUND CHARGES	0	0	0	700,000
EXP Total		575,319	843,273	719,837	1,747,453
REV	BF- RENTS & RECOVERIES	40,750	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	487,103	778,663	738,663	726,080
REV Total		527,853	778,663	738,663	726,080

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	2	2	2
	ORDINANCE	7	8	9
Full-time		9	10	11
Part-time		1	1	1
Part-time/Seasonal Total		1	1	1

EMERGENCY MANAGEMENT



PERFORMANCE MANAGEMENT

Office of Emergency Management			
Category	Performance Measures	Description	Goal Statement
Public Safety	Communications Tests	Represents the number of radio tests performed on a weekly and a bi-monthly basis.	Enhance inter-operational communications for Nassau County and assure readiness.
Public Safety	Grants Awarded to OEM	Includes the number of competitive grants identified and awarded to the Office of Emergency Management.	Be aware of grant announcements, follow guidelines and create appropriate applications.
Public Safety	OEM Employee Training	Includes the number of training classes and exercises OEM staff attend. Emergency preparedness requires ongoing training to keep employees up to date with emerging trends and working knowledge of new and existing plans.	Have staff maintain operational knowledge and skills related to emergency response and preparedness.
Public Safety	OEM EOC Testing	Includes the number of equipment tests performed in the Emergency Operation Center (EOC).	Maintain operational capabilities in the EOC.
Public Safety	Recruited Volunteers	Includes the number of volunteers recruited into the CERT (Community Emergency Response Team) program.	Continue development of a comprehensive Disaster Recovery Plan which includes the use of volunteers to fulfill surge requirements.
Public Safety	Training-ICS	Includes the number of high level Nassau County Executive staff trained in ICS (the Incident Command System) in addition to CERT (Community Emergency Response Team) volunteers trained in ICS.	To train high level Nassau County executive staff and CERT (Community Emergency Response Team) volunteers in the Incident Command System.

Office of Emergency Management					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 2nd QTR Actual	2015 Target
Communications Tests	52	52	52	26	52
Grants Awarded to OEM	2	2	2	3	2
OEM Employee Training	10	22	18	20	18
OEM EOC Testing	12	12	12	6	12
Recruited Volunteers	153	63	100	259	100
Training-ICS	2,259	844	200	115	200



VISION

The Nassau County Fire Commission strives to ensure that Nassau County continues to be one of the safest counties in the country in which to live, work, visit, and do business.

MISSION

Through public fire safety education, efficient fire communications, state-of-the-art fully-equipped hazardous materials response teams, knowledgeable and dedicated Emergency Medical Academy Staff, and aggressive inspection programs, the Nassau County Fire Commission seeks to protect the residents of Nassau County and to assist the seventy-one County fire departments by providing highly efficient and cost-effective fire safety services.

The Nassau County Fire Commission seeks to help promote economic development in Nassau County by keeping construction projects on track and on time, through expert plan examination, code and ordinance review, meetings and consultation, and fire and life safety system testing and acceptance.



FIRE COMMISSION

The Nassau County Fire Commission is the primary liaison between County Government and the 71 fire departments that comprise our Nassau County Fire Service. The Fire Commission's three agencies include the Nassau County Fire Marshal's Office, Nassau County Fire Communications, and Nassau County Fire / Police EMS Academy.

The Fire Commission is dedicated to providing the best possible service to the residents of Nassau County. The divisions and special units within the Fire Commission work both independently and collaboratively to ensure the public's safety 365 days a year.

FIRE INVESTIGATION DIVISION

The Fire Investigation Division of the Nassau County Fire Marshal's Office is responsible for the investigation of fires within the County. The Mission of the Division is to offer the finest technical and investigative assistance available in determining the exact origin and cause of fires. The Fire Commission investigates fires in cooperation with the Nassau County Police Department Arson / Bomb Squad, located in the Fire Marshal's Office, as well as with State and Federal law enforcement agencies. Working in close contact with both private and insurance company investigators as well as the Nassau County District Attorney's Office, the Bureau strives to explore every aspect of each investigation.

INDUSTRIAL INSPECTION DIVISION

The Industrial Division is responsible for inspecting all industrial occupancies within the County. The Division reviews and approves system plans for fire alarms, fire and smoke detection systems, fire sprinkler systems, fire stand pipes, application of flammable finish facilities, automatic extinguishing systems, flammable/combustible liquid storage, flammable gas facilities, fire pumps, and emergency generators. In addition, the Division conducts testing and issues certificates of fitness to individuals involved in the handling of propane, those performing cutting and welding, and those installing or maintaining fire sprinkler systems.

HAZARDOUS MATERIALS DIVISION

The Fire Marshal Hazardous Materials Emergency Response Division (Haz-Mat) supports the seventy-one fire departments in Nassau County, twenty-four hours a day, seven-days a week.

The Division responds to emergencies involving hazardous substances. Members of the Division utilize specialized equipment to identify, monitor, control, and mitigate spilled or released materials, which may cause harm to the public or the environment. The Division renders direct assistance to the village police departments, the Nassau County Health Department, and the public, as well as neighboring jurisdictions. It also assists the New York State Department of Environmental Conservation as its "Delegated Agent" in Nassau County.

**GENERAL INSPECTION DIVISION**

The General Inspection Division is responsible for inspecting all public assembly occupancies within the County. The Division reviews and approves automatic fire extinguishing systems, exhaust hoods and ducts, fire sprinklers and standpipe systems, and fire alarm and fire detection systems equipment where required by code in such occupancies. To ensure fire safety, it also inspects all places of public assembly, such as restaurants, theaters, places of worship (those without schools or daycare centers), recreational/amusement facilities and businesses, and mercantile establishments.

SPECIAL FACILITIES UNIT

This Unit operates as a part of the General Inspection Division and is responsible for inspecting and promoting overall fire safety in all hospitals, nursing homes, health-related facilities, correctional facilities, ambulatory care and surgical facilities, centers for the developmentally disabled, adult homes, group family homes, adult foster home facilities, and public and private schools.

PERMITS DIVISION

The Permits Division is responsible for issuing over 100,000 fire alarm and tent permits to the businesses and residents of Nassau County. One of the Division's primary tasks is to verify that information is accurate to ensure proper fire department response to automatic fire alarms.

FIRE COMMUNICATIONS DIVISION (BUREAU OF FIRE AND RESCUE SERVICES)

The Fire Communications Division provides complete dispatching service for forty-one Nassau County fire departments and four volunteer ambulance corps. It also provides back-up dispatching for an additional twenty-two Nassau County Fire Departments. This Division staffs the Fire Communications Center (FIRECOM) with personnel specially trained to handle emergency calls from the public, obtain critical incident information, ensure quick response, and, in many instances, provide lifesaving instructions to the caller while help is in route. FIRECOM utilizes the latest equipment to monitor emergency communications. The center also monitors countywide, regional, and national news events in real time, as well as weather, which may become a factor for first responders.

FIRE-POLICE EMERGENCY MEDICAL SERVICES (EMS) ACADEMY

The Nassau County Fire-Police EMS Academy (FPA) is a fully accredited emergency medical training facility, which is responsible for meeting the instructional needs of Nassau County's pre-hospital EMS providers. A combination of full- and part-time staff deliver both classroom and practical training year round, and prepare students (both new and re-qualifying) for required New York State licensing exams and certifications. The Fire Police EMS Academy utilizes the latest



training techniques and equipment to ensure it prepares medical first responders for any emergency.

GOALS

- Protect the lives and property of the public through fire safety code enforcement
- Protect the lives of firefighters by reducing the amount of fire instances
- Provide expert technical assistance to the fire service in accomplishing their mission
- Educate the public to the dangers of fire and the importance of fire prevention
- Promote economic development through cooperation with builders and contractors

OBJECTIVES

- Inspect buildings for fire hazards to reduce the risk of fire incidents
- Inspect all life safety systems in buildings to ensure the proper protection of the public at all times.
- Ensure that regular and emergency exits are operating properly and free of obstructions
- Ensure that posted occupancy limits are not exceeded in public assembly occupancies
- Educate the public on fire safety through continued lectures, campaigns, and use social media
- Through continued training, provide expert support services for Fire Service, including communications, hazardous materials response, fire investigation, and EMS instruction
- Provide to architects, builders, and contractors, expert business services, project plan review, consultation, and acceptance tests on required new and modified life safety systems.

2015 BUDGET HIGHLIGHTS

The expenses for the Fire Commission in the 2015 Adopted Budget are \$23.9 million, or 0.9% higher than the 2014 projection. Expenses include Salary and Wages of \$10.9 million, or a 3.6% increase. The 2015 salary increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

Other Than Personal Services (OTPS) expenses are \$5.2 million, or 11.4% lower than the 2014 projection. This is primarily due to lower required contractual expenses.

The revenues for the Fire Commission in the 2015 Adopted Budget are \$23.9 million, or a 1.5% increase from the 2014 projection. This is due to an increase in existing fees generated from

FIRE COMMISSION



discretionary services the Department provides to the public in support of fire safety laws and regulations.

FIRE COMMISSION FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	10,353,880	10,196,409	10,566,288	10,947,125
	AB - FRINGE BENEFITS	5,067,439	5,041,677	4,799,886	5,150,492
	BB - EQUIPMENT	12,500	29,000	29,000	26,500
	DD - GENERAL EXPENSES	173,139	232,300	357,300	252,800
	DE - CONTRACTUAL SERVICES	4,568,730	5,611,500	5,486,500	4,925,995
	HH - INTERFUND CHARGES	1,065	0	0	0
	LB - TRANS TO GEN FUND	1,252,082	0	0	0
Expenses Excluding Interdepartmental Transfers		21,428,835	21,110,886	21,238,974	21,302,912
Interdepartmental Transfers		2,160,002	2,454,598	2,454,598	2,610,584
Expenses Including Interdepartmental Transfers		23,588,837	23,565,484	23,693,572	23,913,496
REV	AA - FUND BALANCE	743,043	0	0	0
	BE - INVEST INCOME	5	0	33	0
	BF - RENTS & RECOVERIES	7,210	0	820	0
	BH - DEPT REVENUES	7,440,974	7,475,600	7,475,600	7,725,600
	BW - INTERFUND CHARGES REVENUE	0	0	0	190,703
	SA - STATE AID REIMBURSEMENT OF EXPENSES	139,095	145,000	145,000	145,000
	TL - PROPERTY TAX	15,258,511	15,944,884	15,944,884	15,852,193
Revenues Excluding Interdepartmental Transfers		23,588,837	23,565,484	23,566,337	23,913,496
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		23,588,837	23,565,484	23,566,337	23,913,496

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	95	92	92
	ORDINANCE	0	1	1
Full-time		95	93	93
Part-time		17	36	37
Part-time/Seasonal Total		17	36	37



PERFORMANCE MANAGEMENT

Fire Commission			
Category	Performance Measures	Description	Goal Statement
Public Safety	DEC Inspections	Includes the number of safety inspections of underground flammable and combustible liquid storage tank installations, mandated by the Department of Environmental Conservation (DEC).	Comply with mandated inspection of underground flammable and combustible storage tank installations to insure compliance with Federal EPA, NYS Department of Environmental Conservation and Nassau County Fire Prevention Ordinance regulations.
Public Safety	Fire Alarm Permits	Includes the number of Fire Alarm permits processed for fire alarm systems installed.	Protect the lives and property of the public from fire by ensuring that fire alarms systems are installed properly and maintained in order to operate properly and to prevent false alarms.
Public Safety	General Inspections	Includes the number of general building inspections conducted.	Inspect buildings for fire hazards to reduce the risk of fire incidents through quality inspections.
Public Safety	Holiday Safety Inspections	Includes the number of holiday safety inspections conducted.	Protect the lives and property of the public from fire in mercantile occupancies with emphasis on inspections during the high volume shopping months of October through December.
Public Safety	Night Safety Inspections	Includes the number of night safety inspections conducted.	Protect the lives and property of the public from fire in public assembly occupancies by insuring that exits are maintained open and clear and that the occupancy is not overcrowded.
Public Safety	Sprinkler/Standpipe Conn Test	Includes the number of sprinkler and/or standpipe Fire Department connection tests performed by Licensed Contractors and witnessed by Fire Marshals.	Increase the safety of the public and fire fighters throughout the County by insuring that the sprinkler and standpipe systems installed in buildings to protect those buildings in the event of a fire are properly maintained and operational.

Fire Commission					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
DEC Inspections	273	526	200	128	150
Emergency Lighting Tests	2,586	2,445	2,100	1,029	2,000
Fire Alarm Permits	15,718	20,992	9,500	10,768	9,500
General Inspections	6,206	5,072	6,000	2,694	4,000
Holiday Safety Inspections	946	879	900	0	800
Night Safety Inspections	796	684	700	272	650
Sprinkler/Standpipe Conn Test	--	0	350	0	300



VISION

The Nassau County Department of Health leads a public health system that works to create healthy communities.

The values are

Integrity

Professionalism

Respect

Dedication

Innovation

MISSION

The Nassau County Department of Health promotes and protects the health of all who live, work, and play in Nassau County.



DEPARTMENT OF HEALTH

The Nassau County Health Department promotes and protects the health of the residents of the County. The following Divisions support the Department's Vision and Mission.

DIVISION OF HEALTH ADMINISTRATION

Administration provides overall leadership and direction of the Department, as well as administrative support, fiscal management, staff development, management of human resources, information technology, and public information. Health disparity and cultural competency initiatives are coordinated from the Commissioner's Office.

DIVISION OF ENVIRONMENTAL HEALTH

This Division protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions, and unsafe practices.

DIVISION OF PUBLIC HEALTH LABORATORIES

The Laboratory provides services to assess and protect the residents of Nassau County against environmental health risks including but not limited to water, water supply, and mosquito testing.

DIVISION OF COMMUNITY AND MATERNAL CHILD HEALTH SERVICES

This Division administers and coordinates activities designed to protect the health and well-being of communities and the childbearing families living in them. Its major programs are

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides food vouchers to over 13,000 low-income women and children in Nassau County. The Department operates five community-based WIC centers throughout the County.
- **Perinatal Services Network** is a consortium of over 40 organizations with a shared commitment to improve birth outcomes.
- **Child Fatality Review Team** reviews unexpected or unexplained child deaths to gain a better understanding of the causes and makes recommendations to reduce future preventable child fatalities.
- **Lead Program** provides case-management/screening services to all children with elevated blood lead levels and educational services to community groups.
- **Hewlett House** is a community-based learning resource center open to all without referral and at no cost. Hewlett House offers the basic components of therapy and support for individuals and families experiencing a cancer diagnosis.



- **Office of Children with Special Needs**
 - **Children’s Early Intervention Program (EI)** is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. Child Find, a grant-funded program, identifies infants at risk for physical and developmental disabilities as soon as possible after birth and ensures that these infants are provided routine developmental surveillance and appropriate screenings.
 - **Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program also oversees a Countywide transportation system for both EI and Preschool Programs.
 - **Children with Special Health Care Needs Program (CSHCN)** provides information and referral services for health and related areas for families of children who have or the Department suspects of having a serious or chronic physical, developmental, behavioral, or emotional condition.

DIVISION OF PUBLIC HEALTH

- **Disease Control** incorporates the Bureaus of Communicable Disease, HIV/STD, and Tuberculosis, which protects the public from the spread of these diseases through surveillance, reporting, monitoring, and contact investigation, and outbreak control.
- **Quality Assurance, Research and Epidemiology** is responsible for providing quality assurance through development of performance measures both within the Department and with contract service providers, in accordance with public health law and NYS DOH regulations. The Division employs data analysis and epidemiologic methods to improve the Health Department’s service; participates in collaborative grants; and provides information to Nassau County residents through presentations and the Department’s website. Demographic and health surveillance data contribute information necessary for the community health assessment, a community health plan, and a strategic plan for the Department.
- **Public Health Emergency Preparedness (PHEP)** is responsible for developing and implementing a comprehensive public health response to bioterrorism, chemical and/or radiological exposure, influenza, and natural and manmade disasters. The PHEP Unit manages the Health Desk at the Nassau County Office of Emergency Management. The Unit is also responsible for directing all aspects of Nassau County’s Medical Reserve Corps (MRC), which has over 900 medical professional volunteers committed to support the Health Department’s emergency response.

The Department receives more than \$14 million in grant funding in a variety of areas and is the grantee for the Federal Ryan White Title I monies to the Nassau-Suffolk EMA (Eligible Metropolitan Area). New York State reimburses a minimum of 36% of Public Health and mandated expenditures.

**GOALS**

- Prevent environmental health hazards through assessment, regulation, and remediation while promoting healthy behaviors through education, outreach, and training
- Promote equal access to culturally/linguistically-appropriate healthcare and allied services
- Develop and disseminate local health data
- Create innovative solutions to public health problems
- Protect the residents of Nassau County from the spread of communicable diseases

OBJECTIVES

- Develop an infrastructure to respond to natural and man-made disasters
- Investigate and control communicable diseases
- Insure public safety through certification, inspection, investigation, enforcement, and monitoring activities
- Improve the quality of life for residents through health education
- Create and/or enhance existing programs promoting healthy lifestyles

2015 BUDGET HIGHLIGHTS

Expenses for the Health Department in the 2015 Adopted Budget are \$163.2 million, a 0.7% increase from the 2014 projection. The 2015 salary appropriation of \$14.8 million is a 3.6% increase from the 2014 projection and is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

The 2015 Adopted Budget funds \$148.4 million in Other Than Personal Services (OTPS), of which 91% or \$135 million is for Preschool and Early Intervention services.

The 2015 Adopted Budget assumes the Health Department will realize \$80.4 million in revenue, a 9.0% reduction from the 2014 projection. This is primarily the result of prior period adjustments in 2014, and the change in New York State payment procedures of Early Intervention provider payments, whereby the County no longer receives third-party reimbursements prior to disbursing provider funds. Third-party providers now make payments directly to the service provider.

HEALTH DEPARTMENT



HE - HEALTH DEPARTMENT

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	13,087,645	13,874,046	14,250,824	14,760,236
	BB - EQUIPMENT	55,020	53,000	53,000	53,000
	DD - GENERAL EXPENSES	1,036,140	1,431,050	1,431,050	1,331,050
	DE - CONTRACTUAL SERVICES	298,830	402,330	402,330	392,330
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,144,907	5,965,837	5,965,837	6,620,845
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,060,435	139,500,000	135,000,000	135,000,000
EXP Total		162,682,978	166,226,263	162,103,041	163,157,461
REV	BC - PERMITS & LICENSES	5,986,927	5,480,087	5,480,087	5,480,087
	BD - FINES & FORFEITS	278,267	150,000	150,000	250,000
	BF - RENTS & RECOVERIES	13,194,641	1,470,000	4,370,000	470,000
	BH - DEPT REVENUES	7,853,328	1,313,700	3,130,665	1,413,700
	BW - INTERFUND CHARGES REVENUE	62,719	57,100	57,100	57,100
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	0	73,549	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	68,385,930	82,698,500	75,098,500	72,765,000
REV Total		95,761,812	91,169,387	88,359,901	80,435,887

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	168	167	165
	ORDINANCE	5	4	5
Full-time		173	171	170
Part-time		15	13	15
Seasonal		19	15	19
Part-time/Seasonal Total		34	28	34



PERFORMANCE MANAGEMENT

Health Department			
Category	Performance Measures	Description	Goal Statement
Public Health	% Call Back Rsp-15 Minutes	Includes the percentage of Emergency Preparedness volunteers signed up for participation in the Nassau County quarterly call back drills who respond within 15 minutes. The drills are to prepare the volunteers in the event of a true public health emergency.	Obtain 100% participation in the Quarterly Call Back from Nassau County Volunteers.
Public Health	% CD Rpts Rsp-72 Hours	Includes the percent of priority communicable disease reports responded to within 72 hours.	Maintain rapid response to priority communicable disease reports (possible Bio-terrorism events).
Public Health	% CHA Sections Updated	Includes the percentage of sections updated in the CHA Report. The Community Health Assessment (CHA) is a 30 section state-mandated report that provides the health status of Nassau County residents. As the health of the public is constantly changing this report must be updated annually, (averaging 2.5 sections per month).	Revise all 30 sections of the Community Health Assessment (CHA) with 12 months or an average of 2.5 sections per month.
Public Health	% HIV Partners Contacted	Includes the percent of partners of Human Immunodeficiency Virus (HIV) positive cases contacted and notified of possible infection. Those contacts who are interested can then make an appointment for testing.	Notify partners identified by any method of potential HIV infection.
Public Health	% NYSDOH Reports on Time	Includes the number of mandated reports submitted on time as a percentage of all reports required by the New York State Department of Health (NYSDOH) for funding.	Ensure the timely submission of reports to the New York State Department of Health so that the Nassau County Department of Health receives appropriate funding.
Environmental Health Regulation	% Sant Cmplnts Investigated	Includes the number of Community Sanitation Complaints (Rodents, Insects, Refuse, Lack of Heat) investigated as a percentage of those received and pending on a monthly basis.	To protect Public Health by investigating and mitigating complaints of poor sanitation that could be conducive to the transmission of disease.
Government Assistance	% Tobac Vendors Cmplc ATUPA	Includes the number of tobacco vendors in compliance with tobacco control laws (ATUPA- Adolescent Tobacco Use Prevention Act) as a percentage of the total number of vendors visited for inspection.	To protect Public Health by detecting and deterring the sale of tobacco products to underage youths.
Environmental Health Regulation	Artl XI Engnr Plans-Backlog	Details the engineering plan review for the Article XI program (Toxic and Hazardous Material Storage) Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by preventing releases of toxic and hazardous materials into the environment.
Environmental Health Regulation	Children's Camps Permitted	Includes the number of children's summer day camps permitted, which is a seasonal activity. Current and proposed state legislation which redefines a summer camp may significantly increase the number of camps permitted (and consequently inspected, safety plan reviewed, etc.)	To protect Public Health by enforcing the State Sanitary Codes and County Public Health Ordinances governing the operation children's summer day camps.

HEALTH DEPARTMENT



Category	Performance Measures	Description	Goal Statement
Public Health	DOT Encounters per Staff	Includes the average number of Directly Observed Therapy Encounters (DOT) per Field Level Staff. All TB cases must be offered DOT. Once a case agrees to DOT, staff are required to make a number of visits to persons throughout Nassau County for the length of their treatment. DOT is extremely important to stop the spread and resistance to TB and as such, staff must not be overburdened so that patients aren't missed or have longer waiting times between appointments.	All FTE conducting DOT (Directly Observed Therapy Encounters) should not have more than 100 encounters per month to optimize services. FTE's may vary each month as most of the staff have responsibilities beyond DOT.
Environmental Health Regulation	Drinking Water-SDWIS Tests	Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.	To comply with State and Federal mandates requiring data entry of all water quality analysis into the SDWIS System.
Public Health	EIP-Average Caseload	Includes the average caseload per Early Intervention Program (EIP) service coordinator. The Early Intervention Program provides specialized services, including evaluation, speech/language therapy, physical therapy, occupational therapy, special education, family counseling, transportation and service coordination, to children up to three years of age with developmental delays.	Reduce health and health care disparities through the combined efforts of County agencies, health care providers and community groups.
Environmental Health Regulation	Enforcement Fines Assessed	Includes the amount of enforcement fines assessed by The Division of Environmental Health, which operates a weekly Administrative Court with Administrative Law Judges (ALJs) to prosecute non-compliant owners and operators that violate New York State Public Health Law, the State Sanitary Code and the Nassau County Public Health Ordinance.	To protect Public Health by enforcing the Public Health Law; to achieve compliance with the applicable codes and regulations, and deterring repeat offenses.
Environmental Health Regulation	Primary Food Inspections	Includes the total number of primary high, medium and low risk food inspections. These inspections are aimed at protecting and promoting health and the prevention of disease by assuring the safety and quality of food establishments.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Pub Water Sanitary Surveys	Includes the number of Public Water System Sanitary Surveys completed each quarter.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.
Environmental Health Regulation	PWS Engnr Plans-Backlog	Details the engineering plan review for the Public Water Supply program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that public water system sources, treatment, storage and distribution are in compliance with public health law.

HEALTH DEPARTMENT



Category	Performance Measures	Description	Goal Statement
Environmental Health Regulation	Sub-Div Engrn Plans-Backlog	Details the engineering plan review for the Realty Subdivision program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that new residential developments are completed in compliance with public health law.
Environmental Health Regulation	Swimming Pool Engrn-Backlog	Details the engineering plan review for the Swimming Pool program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that public swimming pools are in compliance with public health law.
Environmental Health Regulation	Temp Food Svc Permits Issued	Includes Temporary Food Service permits issued to food vendors at events that last for a short period of time (typically one weekend).	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.

Health Department					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Call Back Rsp-15 Minutes	70.5%	84.4%	100.0%	67.9%	100.0%
% CD Rpts Rsp-72 Hours	96.6%	99.9%	99.0%	100.0%	99.0%
% HIV Partners Contacted	41.4%	37.8%	80.0%	40.9%	80.0%
% NYSDOH Reports on Time	98.6%	104.8%	100.0%	100.0%	100.0%
% Sant Cmplnts Investigated	82.3%	90.0%	90.0%	88.3%	90.0%
% Tobac Vendors Cmplc ATUPA	92.0%	95.1%	92.0%	94.7%	92.0%
Artl XI Engrn Plans-Backlog	1.2	0.6	1.0	1.0	1.0
Children's Camps Permitted	133	129	140	114	140
DOT Encounters per Staff	186.7	168.6	100.0	147.3	100.0
Drinking Water-SDWIS Tests	244,136	206,529	220,000	109,464	220,000
EIP-Average Caseload	94	96	65	103	65
Enforcement Fines Assessed	\$337,550	\$415,455	\$300,000	\$174,200	\$300,000
Primary Food Inspections	6,604	6,649	7,375	3,120	7,375
Pub Water Sanitary Surveys	16	9	16	15	16
PWS Engrn Plans-Backlog	23.4	18.5	2.0	21.3	2.0
Sub-Div Engrn Plans-Backlog	2.4	1.8	1.0	4.8	1.0
Swimming Pool Engrn-Backlog	2.6	0.5	2.0	2.8	2.0
Temp Food Svc Permits Issued	1,337	1,231	1,125	597	1,125



VISION

The Nassau County Office of Housing and Community Development seeks to provide affordable and sustainable housing for the County's most at-risk population; revitalize eligible neighborhoods throughout Nassau County; attract, retain, and expand business; and facilitate the redevelopment of Brownfields in the County.

MISSION

The Nassau County Office of Housing and Community Development strives to help improve residential properties of low- and moderate-income residents of Nassau County through various Federal and State programs and address the needs of the County's homeless population.



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

The Office of Housing and Community Development (OHCD) provides housing services and management of United States Department of Housing and Urban Development (HUD) funded grants. OHCD also includes a Brownfields Redevelopment Unit (BRU). The Administration created OHCD in April 2011 as part of County Executive Mangano's effort to streamline operations and reduce cost without sacrificing service.

COMMUNITY DEVELOPMENT UNIT

This Unit administers the following HUD grant programs.

Community Development Block Grant Program (CDBG), a Federal entitlement program, assists low- and moderate-income persons and addresses urgent community development needs. HUD approves a County-developed Five-Year Consolidated Plan, which includes goals and objectives. Annual goals are set forth in an Annual Action Plan. The priorities established in the most recent Five-Year Plan (FY2010-2014) are housing and community development objectives. The County will update the five-year plan during the 2016 budget process in June 2015.

HOME Investment Partnership Program (HOME) is a Federal housing initiative with the primary objective of expanding the supply of owner and rental housing for low-income households. Funding for this program targets real estate development projects that provide rental housing, homeownership, and transitional housing for extremely low-, low-, and moderate-income households through new construction, acquisition, and substantial rehabilitation activities. Program objectives and goals encompass a Five-Year Consolidated Plan developed by the County and approved by HUD. Annual goals are then set forth in an Annual Action Plan.

Neighborhood Stabilization Program (NSP) has goals and objectives that are part of the Annual Action Plan approved by HUD. The Plan's objective is the acquisition, rehabilitation, and sale of foreclosed residential properties in HUD-approved target areas for the expansion of rental opportunities for very low-, low-, and moderate-income households.

HOUSING AND HOMELESS SERVICES UNIT

This Unit administers the following HUD grant programs.

Homelessness Prevention and Rapid Re-Housing Program (HPRP) emphasizes rapidly re-housing the homeless and preventing homelessness by helping people obtain long-term sustainable housing. HPRP provides temporary, short-term financial assistance to eligible residents of Nassau County in the areas of rental assistance, rental arrears, security/utility deposits, legal services related to landlord-tenant and/or housing issues, utility payments/arrears, housing search and placement, and household budgeting and case management to enable the residents to become economically self-sufficient and financially independent.



Emergency Shelter Grant Program (ESG) supports the rehabilitation or conversion of buildings for use as emergency shelters for the homeless as well as providing some operating expenses and essential services in connection with emergency shelters for the homeless and homeless prevention activities.

Section 8 Housing Choice Voucher Program (HCV) increases affordable housing choices for very low- and low-income families. OHCD is the Local Administrator of the HUD-funded Section 8 HCV program for New York State Homes and Community Renewal (HCR). The County also administers Section 8 for the Villages of Farmingdale and Island Park, through HUD. Vouchers allow families to choose safe, decent, affordable privately-owned rental housing. Other types of vouchers target specific populations. These programs include the Family Unification Program (FUP), Mainstream Program, Section 8 Homeownership, and the Family Self-Sufficiency (FSS) Program.

Homeownership Program is the only municipal HUD-approved housing counseling agency in the State. Its mission is to improve access to affordable housing; provide housing counseling to first time homebuyers; prevent homelessness; provide foreclosure prevention services; provide financial education; prevent predatory lending practices through education; and counsel low- and moderate-income persons, persons with disabilities, the elderly, minorities, and persons with limited English proficiency.

BROWNFIELDS REDEVELOPMENT UNIT (BRU)

This Unit facilitates the redevelopment of brownfields within the County. Redevelopment of these sites will provide economic benefits such as creating jobs, increasing the municipal tax base, mitigating potential health or environmental risks, and maximizing existing infrastructure.

GOALS

- Continue sending staff to HUD approved training courses
- Improve reimbursement timeliness of CDBG funding
- Maintain existing public services with 10% reduction in staffing
- Reduce “pending” Section 8 voucher backlog

OBJECTIVES

- Upgrade one staff member to Section 8 Housing Specialist and one staff member to CDBG Housing Inspector
- Raise timeliness of CDBG funding to 5% over HUD benchmark
- Cross train staff as part of redistribution of workload due to staff reduction
- Develop and implement plan to reduce pending Section 8 voucher list by 75%.

HOUSING AND COMMUNITY DEVELOPMENT



2015 BUDGET HIGHLIGHTS

Expenses in the 2015 Adopted Budget for the Office of Housing and Community Development are \$977,933, a 2.4% increase from the 2014 projection. Expenses include Salary and Wages of \$819,500, which is relatively flat with the projected expense in 2014. Other Than Personal Services (OTPS) expenses, including Inter Departmental Charges, reflect an increase of \$18,565 or 13.3%, primarily due to an increase in Interdepartmental Charges for IT maintenance and support.

The revenues in the 2015 Adopted Budget for the Office of Housing and Community Development are \$481,975, an 8.6% decrease from the 2014 projection. The decrease is primarily due to a prior year payment in 2014 related to the completion of the Brownfield Redevelopment project in Glen Cove.

HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	912,545	748,800	814,935	819,500	
	DD - GENERAL EXPENSES	0	2,000	2,000	2,000	
	HF - INTER DEPARTMENTAL CHARGES	165,381	137,868	137,868	156,433	
EXP Total		1,077,926	888,668	954,803	977,933	
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	842,920	436,120	439,358	370,750	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	56,021	234,780	87,871	111,225	
REV Total		898,941	670,900	527,229	481,975	

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ORDINANCE	12	14	14
Full-time		12	14	14



VISION

The Office of Human Resources builds and maintains a healthy, proactive, and highly skilled workforce committed to excellence that reflects the diversity and talent of our community.

MISSION

The Office of Human Resources recognizes that Nassau County's greatest asset is its employees. Human Resources is dedicated to the recruitment, retention, and development of a professional workforce. The Office is committed to developing an infrastructure that recognizes individual efforts of excellence while enhancing collaborative working relationships throughout Nassau County. The Office also strives to create an environment that emphasizes respect for all employees through the application of progressive employment practices.



HUMAN RESOURCES

The Office of Human Resources is responsible for the development and administration of programs that directly affect all employees such as organizational development, compensation analysis, professional training, recruitment, benefit review and enhancement, performance analysis and management, wellness and value programs, and Human Resource Information Systems.

The Office provides strategic planning and a broad range of operational services to departments to assist in the management of employment practices. Some of these services include consultation on individual performance reviews, promotional paths, workforce planning, and organizational effectiveness and efficiency. The Office also engages in the implementation of best practices and training, development, and coordination of professional deployment both within departments and throughout the County. These services allow departments to foster a workforce that will become a model of efficient and effective government.

GOALS

- Improve staff productivity and performance and reduce instances of employment litigations
- Continue to centralize the County's Human Resources activities
- Continue to inform and educate employees about the extent and value of their fringe benefits, which are a significant part of their overall compensation
- Establish various training programs, including wellness and professional development
- Examine flexible work shifts/hours for select employees/departments that support constituents, employees, and the environment
- Expand supervisory skills training to all Civil Service Employees Association and Ordinance employees

OBJECTIVES

- Work with departments to streamline and consolidate same or similar functions
- Implement and target training programs for supervisory and Human Resources staff
- Provide training to develop core skills for employees throughout the County by focusing on professional development, management training, cultural sensitivity, Equal Employment Opportunity, and organizational effectiveness

HUMAN RESOURCES



2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget for the Department of Human Resources includes \$894,428 in expenses, a 16.2% increase from the 2014 projection. The increase in salary is due to a decrease in the amount of Capital Backcharge credits as well as salary adjustments that align with the increases in recent labor agreements.

PE - DEPARTMENT OF HUMAN RESOURCES						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	591,526	739,354	718,787	863,328	
	DD - GENERAL EXPENSES	7,419	38,600	38,600	18,600	
	DE - CONTRACTUAL SERVICES	0	12,500	12,500	12,500	
EXP Total		598,944	790,454	769,887	894,428	
REV	BF - RENTS & RECOVERIES	604	0	0	0	
REV Total		604	0	0	0	

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ORDINANCE	9	9	9
Full-time		9	9	9
Part-time		2	2	2
Seasonal		1	0	1
Part-time/Seasonal Total		3	2	3



VISION

The Commission on Human Rights seeks to eliminate acts of bigotry, intolerance, and discrimination; achieve harmonious inter-group relations; and improve the quality of life for all Nassau County residents.

MISSION

The Commission on Human Rights fulfills its legislative mandate by working to ensure equal treatment for all residents of Nassau County; investigating and eradicating discrimination and discriminatory practices in the County; and educating the public and protecting them in accordance with human rights law.



COMMISSION ON HUMAN RIGHTS

To achieve its Mission, the Commission on Human Rights

- Investigates complaints of discrimination
- Enforces County, State and Federal Human Rights laws
- Implements studies, gathers data and statistics, and generates reports
- Addresses community issues through educational initiatives and outreach

The Nassau County Commission on Human Rights is comprised of three major units: Compliance and Investigations, Job Development Center, and Pretrial Services. The Compliance and Investigations Unit responds to complaints of discrimination under the jurisdiction of the Commission. A Memorandum of Understanding extends this jurisdiction to State and Federal laws. The Job Development Center provides employment guidance, referrals, resume assistance, testing, and matching services to those seeking employment. The Pretrial Services Unit assists individuals who claim discrimination or prejudicial treatment while in the criminal justice system. The Domestic Workers' Bill of Rights and Fair Housing Amendments to the County Code, both legislative mandates, are also under the purview of the Commission.

GOALS

- Achieve equality of opportunity and protect the human and civil rights of all Nassau County residents through education, persuasion, conciliation, mediation, and investigation

OBJECTIVES

- Efficiently and effectively investigate complaints of discrimination in the areas of housing, employment, and public accommodation; enforce the Domestic Bill of Rights; and track data and generate reports that aid in the deployment of Commission resources
- Inform, educate, and enlist the cooperation of the public concerning human rights; foster mutual understanding and respect among different groups throughout the County; and participate in activities sponsored by other government and community-based organizations that have similar objectives and goals
- Raise human rights awareness through workshops, seminars, and events in various venues and through outreach activities such as the annual Human Rights Awareness Day Student Conference and the Nassau County Anti-Bias Crime Task Force
- Facilitate equality of opportunity for groups who are traditionally the most discriminated against by offering employment assistance

HUMAN RIGHTS



2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget for the Commission on Human Rights includes \$593,188 in expenses, a 1.7% increase from the 2014 projection. The increase is due to salary adjustments that align with the increases reflected in recent labor agreements. Other Than Personal Services (OTPS) expenses are \$15,450, which is relatively flat with the 2014 projection.

HR - COMMISSION ON HUMAN RIGHTS						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	512,774	548,518	566,656	577,668	
	DD - GENERAL EXPENSES	2,582	5,450	5,450	5,450	
	DE - CONTRACTUAL SERVICES	0	11,000	11,000	10,000	
EXP Total		515,356	564,968	583,106	593,118	

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	6	6	6
	ORDINANCE	2	2	2
Full-time		8	8	8
Part-time		1	0	1
Part-time/Seasonal Total		1	0	1



VISION

The Nassau County Department of Human Services provides the residents of Nassau County with a constituent-centered and holistic approach to the delivery of services and information. It coordinates the skills, abilities, and professionalism of the Office for the Aging, the Office for Youth Services, the Office for the Physically Challenged, and the Office of Mental Health, Chemical Dependency, and Developmental Disabilities Services in an integrated and seamless manner.

MISSION

The Department of Human Services provides the residents of Nassau County with increased access to the wide array of services and information provided by the County through a collaborative and coordinated structure. Improved communication and accessibility are the hallmarks of the information, assistance, and services provided by the four Offices that comprise the Department.



DEPARTMENT OF HUMAN SERVICES

Created in 2011, the Department of Human Services consolidated and coordinated four departments (Senior Citizen Affairs, Youth Board, Physically Challenged, and Mental Health, Chemical Dependency and Developmental Disabilities Services) into the four offices that comprise the Department.

OFFICE FOR THE AGING

The Mission of the Office for the Aging (OFA) is to plan and develop programs and policies to meet the needs of older citizens and provide unbiased information and assistance to individuals of all ages who require long-term care services. OFA is part of the NY Connects project that fulfills the Federal mandates for Aging and Disability Resource Centers.

GOALS

- Administer a Countywide congregate nutrition program with related transportation, health promotion, and support services in accordance with Federal and State guidelines
- Administer programs that meet the special needs of the frail elderly, including adult day care, case management, non-medical in-home care, ombudsman services, caregiver respite, support groups for caregivers, and a Countywide home delivered meals program
- Provide direct information, referral, and consultation services to seniors, caregivers and persons of all ages who need long-term care services
- Coordinate and staff support groups and Information and Assistance Fairs
- Develop gerontology workshops and other training opportunities for professionals and constituents

OBJECTIVES

- Promote the development of a coordinated and comprehensive system of services for the elderly, especially those with greatest needs, so that they are served in the setting appropriate to their needs, enabling them to participate fully in family and community life
- Encourage health promotion, wellness activities, and preventive services for the elderly to avoid premature deterioration and the need for institutionalization and other resources
- Continue to develop and strengthen the network of Senior Community Service Centers and adult daycare programs as focal points for community-based planning and service activities
- Serve as many meals as resources permit to frail older persons at home and to older persons in senior center settings



OFFICE FOR YOUTH SERVICES

The Mission of the Office for Youth Services (OYS) is to promote self-esteem, positive values and morals, citizenship and dignity, as well as physical, social, and mental well-being among the youth of Nassau County.

GOALS

- Assure delivery of quality services through planning, community/program development, grant development, training, staff and board development, and special projects
- Maintain the programmatic and fiscal accountability of all contract providers through ongoing assessments, evaluations, and review of accounting functions
- Participate in the on-going Juvenile Justice Reform Initiative

OBJECTIVES

- Manage the County Runaway/Homeless Youth Services System, which provides information and referral services to over 20,000 recipients
- Manage OYS' component of the Juvenile Justice Initiative by providing prevention and post-institutional services to communities of highest need while working with other departments to develop alternatives to incarceration in the Juvenile Detention Center and/or placement in State facilities

OFFICE FOR THE PHYSICALLY CHALLENGED

The Mission of the Office for the Physically Challenged (OPC) is to provide services with dignity and respect to persons with disabilities, serve as a disability rights advocacy agency, and provide comprehensive and cost-effective compliance with Federal, State, and local mandates. The OPC administers the NYS Handicapped Parking Permit Program and coordinates the Volunteer Enforcement Program with the Nassau County Police Department.

GOALS

- Enhance visibility of OPC through public sector outreach
- Continue developing the Disability Leadership Training Institute for university and high school students with disabilities
- Work with the Department of Health to develop accessible health care and emergency response mechanisms for persons with disabilities



OBJECTIVES

- Increase the number of Volunteer Handicapped Parking Ambassadors through a volunteer recruitment initiative
- Provide technical assistance to the business community to assist with raising awareness of services and incentives to remove barriers for consumers and employees with disabilities

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY AND DEVELOPMENTAL DISABILITIES SERVICES

The Mission of the Office of Mental Health, Chemical Dependency and Developmental Disabilities Services is to assure individuals of the availability of a full continuum of care and the delivery of best practices that enable them to achieve recovery. The Office also fosters the provision of services for the developmentally disabled that allows them to reach their potential for autonomous functioning and self-sufficiency. The Office is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute.

GOALS

- Assure County residents of the availability and delivery of a full continuum of services and appropriate levels of care for individuals with mental health, chemical dependency, and developmental disability concerns
- Ensure that services operated directly by the Office and by agencies funded through the Office, are operating effectively and efficiently and in accordance with Federal, State, and local regulatory guidelines

OBJECTIVES

- Operate a single point of entry designed to facilitate client access and to ensure that clients are served appropriately
- Maximize the use of appropriate services by mentally ill and/or chemically dependent clients involved with Probation and the Community, Drug Treatment, Family Treatment, and Mental Health courts
- Reduce the rate of remands for inpatient psychiatric evaluations by Family Court
- Operate an Employee Assistance Program for County employees in need of counseling



2015 BUDGET HIGHLIGHTS

Expenses for the Department of Human Services in the 2015 Adopted Budget are \$36.6 million, a 4.6% increase from the 2014 projection. Salaries, Wages and Fees are \$5.2 million, a 7.4% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost. Other Than Personal Services (OTPS) expenses including interdepartmental charges are \$31.4 million, a 4.1% increase from the 2014 projection due to rent and printing expenses.

The revenues for the Department of Human Services in the 2015 Adopted Budget are \$16.5 million, a 0.2% reduction from the 2014 projection. The decrease is primarily due to a decline in Interdepartmental Revenues of \$279,280 due to the cessation of referrals from the Social Services Title XX program, which provided adult services and prior period adjustments in 2014.

HS - DEPARTMENT OF HUMAN SERVICES					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,107,812	5,500,889	4,803,596	5,157,263
	BB - EQUIPMENT	0	0	0	30,000
	DD - GENERAL EXPENSES	821,387	701,898	701,898	1,069,864
	DE - CONTRACTUAL SERVICES	24,346,385	25,913,873	25,913,873	26,552,331
	HF - INTER DEPARTMENTAL CHARGES	3,537,266	3,571,363	3,571,363	3,774,107
	EXP Total	33,812,850	35,688,023	34,990,730	36,583,565
REV	BD - FINES & FORFEITS	16,391	40,000	40,000	40,000
	BF - RENTS & RECOVERIES	3,139,956	0	61,999	0
	BH - DEPT REVENUES	70	0	0	0
	BJ - INTERDEPT REVENUES	340,727	379,280	379,280	100,000
	BW - INTERFUND CHARGES REVENUE	175,000	0	150,000	125,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,437,263	5,543,758	5,543,758	5,577,024
	SA - STATE AID REIMBURSEMENT OF EXPENSES	8,894,705	10,314,824	10,314,824	10,614,824
	REV Total	18,004,112	16,277,862	16,489,861	16,456,848

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	68	61	61
	ORDINANCE	9	9	9
Full-time		77	70	70
Part-time		9	7	8
Part-time/Seasonal Total		9	7	8



PERFORMANCE MANAGEMENT

Office for the Aging			
Category	Performance Measures	Description	Goal Statement
Government Assistance	Adult Day Svc-# Svc Hrs	Represents the number of hours of service provided to Senior Citizens under the Adult Day Services (ADS) program. This is a structured, comprehensive program which provides functionally impaired individuals with socialization, supervision and monitoring.	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.
Government Assistance	Case Management-#Svc Hrs	Includes a comprehensive process that helps older persons with diminished functioning capacity, and/or their caregivers, gain access to and coordinate appropriate services, benefits and entitlements.	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.
Government Assistance	Congregate Meals-# Meals	Includes a hot or other appropriate meal which meets nutritional requirements and is served to an eligible participant in a group setting.	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.
Government Assistance	Home Dlvr'd Meals-# Meals	Includes a hot or other appropriate meal which meets nutritional requirements and is provided to an eligible person for home consumption.	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.
Government Assistance	Transportation-#1 Way Trips	Includes senior citizen transportation from one location to another. Does not include any other activity.	Coordinate a range of services that will maintain older persons safely and with dignity in their homes and communities for as long as possible and delay and/or prevent the need for more costly institutional care.

Office for the Aging					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Adult Day Svc-# Svc Hrs	66,443	70,046	65,000	33,332	65,000
Case Management-#Svc Hrs	24,328	22,732	23,000	10,738	23,000
Congregate Meals-# Meals	200,978	202,361	195,000	91,427	185,000
Home Dlvr'd Meals-# Meals	409,003	401,546	410,000	206,184	410,000
Transportation-#1 Way Trips	146,580	139,566	135,000	64,307	130,000



Office for Youth Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	YB-Agency Contacts	Includes the number of meetings, visits, reviews and technical assistance conducted with contract agencies.	Monitor, assess, provide technical assistance and evaluate funded agencies to ensure compliance and cost effectiveness of youth service delivery system.
Government Assistance	YB-Claim Reviews Audited	Includes the number of claim reviews audited for accuracy to be processed and paid for by the Comptroller.	Continue to desk audit claims for contract agencies.
Government Assistance	YB-Cnty & Muni Applications	Includes the number of applications processed to the NY State Office of Children and Family Services for state aid reimbursement.	Continue to provide technical assistance to and process applications for Nassau County, local villages and municipalities in order to draw down NYS dollars for youth and recreational services.
Government Assistance	YB-Community Collaborations	Includes the number of meetings with school and community organizations in the Lawrence, Hempstead and Roosevelt school districts as well as the broader community in order to coordinate service delivery to youth in these communities.	To continue to facilitate the school, community collaborations in order to provide youth with a comprehensive array of support services in their respective communities.
Government Assistance	YB-Contracts Processed	Includes the number of contracts that Youth Board processes and reviews.	To process and track County Youth Board contracts including the development and approval of contract language from agency applications, compilation of required legal documents, agency assessment and following contract through the County contract routing process.
Government Assistance	YB-RHY Service Contacts	Includes the number of service contacts to the County from the Runaway/Homeless Service Network.	Provide funding, monitor and provide training and oversight to County Runaway/Homeless Youth Service Network including emergency and short term housing, crisis intervention, family mediation, 24 hour runaway hotline and information and referral.
Government Assistance	YB-Youth Served	Represents the number of youth and family members served on a regular basis through youth and family development services, juvenile justice, workshops, special events, classroom and auditorium presentations in communities of greatest need in Nassau County	Continue to fund youth and family development programs which serve youth and their families on a regular basis and through youth development services, workshops, class presentations, scheduled auditorium presentations, etc. which are strategically located in communities of greatest need in Nassau County.



Office for Youth Services					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 2nd QTR Actual	2015 Target
YB-Agency Contacts	228	103	60	241	60
YB-Claim Reviews Audited	429	340	175	246	175
YB-Cnty & Muni Applications	90	166	125	7	20
YB-Community Collaborations	169	199	20	116	20
YB-Contracts Processed	88	47	56	50	56
YB-RHY Service Contacts	2,025	5,787	1,700	9,072	1,700
YB-Youth Served	17,441	26,628	10,000	25,441	10,000

Office for the Physically Challenged			
Category	Performance Measures	Description	Goal Statement
Government Assistance	HC Parking Permits-Total	Includes handicapped parking permits issued to individuals who are permanently or temporarily disabled.	Increase efficiency and service, through staff development, internet service, and procedural enhancements.
Government Assistance	HP-Volunteer Prog Tck Issd	Includes the number of handicapped parking tickets issued by volunteers. Every effort is made to keep designated Handicapped Parking spaces available for people with disabilities. OPC works closely with the Nassau County Police Department in this regard, and volunteers are periodically trained to assist in this effort. Filing a false claim is a crime.	Re-establish volunteer parking enforcement program in all eight precincts. Increase warning / violations, revenues & education, associated with NYS Handicapped Parking Permit utilization.
Government Assistance	OPC Advocacy & Education	Includes the number of attendees at advocacy and education programs hosted by the Nassau County Office of the Physically Challenged.	Re-establish advocacy and education programs to individuals, schools, community groups and chambers of commerce, etc.
Government Assistance	OPC Website Hits	Include the number of hits to the Nassau County Office of the Physically Challenged website.	Continue upgrades to OPC website to provide the public greater access to services, information, technology and programs as they apply to the disabled community.

Office for the Physically Challenged					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
HC Parking Permits-Total	16,205	27,328	21,000	14,149	22,500
HP-Volunteer Prog Tck Issd	0	0	750	0	750
OPC Advocacy & Education	5,473	5,882	6,500	2,601	6,500
OPC Website Hits	2,140	2,550	4,500	2,803	5,500



Mental Health, Chemical Dependency & Developmental Disabilities Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Utilization-ACT Slots	Includes the percent utilization of ACT slots. Assertive Community Treatment (ACT) for Adults serves clients in need of intensive case management through community-based agencies that utilize a multi-disciplinary team to provide a full range of services.	Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utilization-HCBS Slots	Includes the number of HCBS slots utilized as a percent of total slots available. Home and Community Based Services (HCBS Medicaid Waiver) for Children program provides support services, skill building and linkages for children who have a severe emotional disorder. Services are delivered at home or elsewhere in the community with the goal of preventing hospitalization or residential placement.	Ensure that Home and Community Based Services (HCBS) waiver services are provided to the seriously emotionally disturbed child.
Government Assistance	% Utiliz'n-Apart Treat Beds	Includes the number of Apartment Treatment beds utilized as a percent of total beds available. Apartment Treatment for Adults consists of apartments shared by 2-3 adults, with staff visits occurring 2-5 days a week.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utiliz'n-Comm Rsdnc Beds	Includes the number of Community Residence beds utilized as a percent of total beds available. Community Residences for Adults are group homes where clients reside for a limited period with 24-hour staffing and individualized rehabilitative services designed to promote client independent functioning.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utiliz'n-Supprt Housing Beds	Includes the number of Supported Housing beds utilized as a percent of total beds available. Supported Housing for Adults provides apartments for 2-3 individuals with staff visits occurring on at least a monthly basis.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.
Government Assistance	Active AOT Orders	Includes the number of individuals currently on Court ordered Assisted Outpatient Treatment (AOT) orders. The program serves individuals with a serious and persistent mental illness and those with co-occurring disorders who have a history of multiple hospitalizations within 36 months and/or a documented act or threat of violence to self or others, resulting from non-compliance with psychotropic medication.	Assure oversight responsibility for the Assisted Outpatient Treatment (AOT) program within Nassau County, including review of eligibility for AOT, bringing forth petitions to the Court, evaluations for AOT and renewals, development and review of treatment plans, and review of case management monitoring and incident reports.
Government Assistance	Court Services-Persons Served	Includes the number of persons served by the Community Court, Drug Treatment Court, Family Treatment Court and STEP Program. Clinical staff from the Nassau County Department of Drug and Alcohol work together with the Judges, District Attorney's Office, and defense attorneys to engage defendants in treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	EAP-Persons Treated	Includes the number of persons treated by the Employee Assistance Program (EAP). EAP provides services to Nassau County employees and their families who may be having problems that interfere with daily living and functioning in the work place.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	MH Housing Placements	Includes the number of adult persons placed in mental Health Department housing.	Ensure that appropriate housing alternatives are provided to the seriously and persistently mentally ill adult client.

HUMAN SERVICES



Category	Performance Measures	Description	Goal Statement
Government Assistance	MH Court-Persons Served	Includes the number of individuals screened, assessed, and receiving active services through the Mental Health Court Program. The Program is voluntary and is a cooperative effort with the judicial system, the prosecutors office, the defense bar and the Department of Mental Health and its contract mental health agencies.	Assure that Nassau County residents with a serious and persistent mental illness or co-occurring disorder, who have committed a felony crime as a direct result of their psychiatric symptomatology, are when appropriate, diverted to the Mental Health Court. This enables the individual to receive ongoing treatment, court monitoring and case management services.
Government Assistance	On-site Rvw-Treat & Prev Prog	Includes the number of on-site reviews for subcontracted treatment and prevention programs.	To provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	Prog Reviews & Evaluations	Includes the number of program reviews and evaluations provided by the Division of Mental Health Department.	Provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	SAC-Persons Served	Includes the number of unique persons treated at the Substance Alternative Clinic (SAC) who receive methadone doses, nursing and counseling services, vocational and rehabilitative counseling services, medical care and psychiatric evaluation and treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.

Mental Health, Chemical Dependency & Developmental Disabilities Services						
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target	
% Utilization-ACT Slots	97.8%	98.9%	95.0%	99.3%	95.0%	
% Utilization-HCBS Slots	98.6%	101.2%	90.0%	108.3%	90.0%	
% Utiliz'n-Apart Treat Beds	97.3%	95.0%	90.0%	94.4%	90.0%	
% Utiliz'n-Comm Rsdnc Beds	95.0%	93.5%	90.0%	93.3%	90.0%	
% Utiliz'n-Suprt Housing Beds	96.4%	95.7%	90.0%	95.8%	90.0%	
Active AOT Orders	133	145	115	169	115	
Court Services-Persons Served	692	725	500	806	500	
EAP-Persons Treated	69	89	55	72	55	
MH Housing Placements	159	216	110	110	110	
MH Court-Persons Served	23	31	20	36	20	
On-site Rvw-Treat & Prev Prog	265	200	79	121	79	
Prog Reviews & Evaluations	62	90	65	29	65	
SAC-Persons Served	569	608	575	585	575	



VISION

The Department of Information Technology strives to be a national leader in providing our constituents with the highest quality of technology services. Information Technology will implement and support technologies that increase and improve service to constituents while maximizing investments.

MISSION

The Department of Information Technology provides high quality, department-focused information technology services and business solutions to County departments in support of their missions.



DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology (IT) strives to provide the highest level of customer service to its internal and external customers. IT serves as the central point for planning, implementing, and supporting technology initiatives and infrastructure in the County. The IT team establishes strategic directions for technology and telecommunications, encourages cross-agency collaborations that are mutually beneficial, and advocates best practices for operations and project management. The Department actively collaborates with other County departments and management to implement common technology solutions and services that enable efficient operations and delivery of County services, while maximizing the County's investment in technology.

GOALS

- Provide vision, leadership and a framework for evaluating emerging technologies and implementing proven technology solutions
- Provide citizens, the business community, and County government with access to appropriate information and technology services
- Cultivate an empowered and highly motivated workforce that is skilled in the latest technologies
- Let business needs drive the use of technology
- Give precedence to collective priorities over those of any single department
- Use best practices to create effective solutions

OBJECTIVES

- Reduce total trouble tickets as reported to the IT Help Desk
- Reduce the number of second call incidents to the IT Help Desk
- Reduce the mean time to repair service response
- Maintain maximum uptime connectivity of the core network
- Manage projects on time and on budget
- Incorporate Geographic Information Services (GIS) functionality into common solutions for agencies
- Provide training on technology solutions to the County's employees
- Increase the number of hits to the County website over the prior year's volume

2015 BUDGET HIGHLIGHTS

The expenses in the 2015 Adopted Budget for the Department of Information Technology are \$20.1 million, a 7.8% decrease from the 2014 projection. Salary and Wages is \$7.2 million, a 0.6% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County

INFORMATION TECHNOLOGY



Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost. Other Than Personal Services (OTPS) in the 2015 Adopted Budget is \$12.9 million, an 11.9% decrease from the 2014 projection. This decrease is due to a transfer of \$1.8 million in contractual service expense to the Technology Fund.

The revenues in the 2015 Adopted Budget for the Department of Information Technology are \$7.3 million, a 38.6% increase from the 2014 projection. The increase is primarily due to higher Interdepartmental Charges caused by a new detailed cost allocation method used by the Department of Information Technology and an increase in maintenance and support agreements.

IT - INFORMATION TECHNOLOGY					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	6,288,692	7,102,898	7,129,489	7,175,062
	DD - GENERAL EXPENSES	244,008	347,750	347,750	336,200
	DE - CONTRACTUAL SERVICES	8,679,763	10,411,816	10,411,816	8,647,849
	DF - UTILITY COSTS	3,831,128	3,868,318	3,868,318	3,900,000
EXP Total		19,043,591	21,730,782	21,757,373	20,059,111
REV	BF - RENTS & RECOVERIES	1,160	0	0	0
	BH - DEPT REVENUES	42,463	40,000	40,000	0
	BI - CAP BACKCHARGES	(400,801)	100,000	0	0
	BJ - INTERDEPT REVENUES	6,774,958	4,956,265	4,956,265	6,834,964
	BW - INTERFUND CHARGES REVENUE	96,226	289,294	289,294	488,511
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(6,167)	0	0	0
REV Total		6,507,838	5,385,559	5,285,559	7,323,475

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	75	74	78
	ORDINANCE	4	3	4
Full-time		79	77	82
Part-time		0	1	1
Part-time/Seasonal Total		0	1	1



PERFORMANCE MANAGEMENT

Department of Information Technology			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# Users Trained-Technology	Includes the number of users trained in the latest technologies.	To use best practices to create effective solutions.
Government Efficiency	% Core Network Uptime	Represents the percentage of time the core network is up and available. The "core network" includes the following campuses - Bethpage; 1 West Street; 240 Old Country Road; 60 Charles Lindbergh Blvd.	To use best practices to create effective solutions.
Government Efficiency	# Centrex Phone Lines	Represents the reduction in the number of existing Centrex phones lines.	Decrease costly Centrx phone lines by converting to DID.
Government Efficiency	# DID Phone Lines	Represents the increase in the number of existing Direct Inward Dial (DID) phones lines.	Increase the number of DID phone lines.
Government Efficiency	% New PCs Deployed	Includes percentage of work stations throughout the County in which new up-to-date PCs have been deployed to all departments.	To use best practices to create effective solutions.

Department of Information Technology					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
# Users Trained-Technology	43	628	693	324	1,200
% Core Network Uptime	99.9%	99.9%	99.9%	99.7%	99.0%
# Centrex Phone Lines	N/A	N/A	N/A	N/A	(1,000)
# DID Phone Lines	N/A	N/A	N/A	N/A	1,000
% New PCs Deployed	N/A	N/A	N/A	85.0%	95.0%



VISION

The Commissioner of Investigations works to ensure the highest level of integrity and efficiency in all facets of County operations.

MISSION

The Commissioner of Investigations identifies instances of fraud, waste, and abuse affecting County government by using the authority granted by the County Charter to investigate the practices of County agencies and those who work for, do business with, or receive benefits from the County. The Department advises the County regarding the remediation of fraud, wasteful practices, or abuse of authority and, when appropriate, refers its findings to the Nassau County Police Department and the District Attorney for possible criminal proceedings.



COMMISSIONER OF INVESTIGATIONS

The Commissioner of Investigations is responsible for the following.

- The identification, investigation and eradication of fraud, waste, and abuse that affects the County's finances, programs, and/or services
- The investigation and remediation of fraudulent activities or improper billing by contractors, vendors, and consultants with whom the County does business
- The identification and investigation of claims of workplace violence or failures of County employees to abide by County policies

By designation of the County Board of Ethics, the Commissioner also administers the Financial Disclosure Program.

GOALS

- Reduce instances of fraud, waste, and abuse affecting County agencies and departments
- Reduce employee tolerance of fraud, waste, and abuse in the workplace
- Ensure a proper work environment for employees

OBJECTIVES

- Review, analyze, and take timely appropriate action on tips and complaints received
- Recommend controls and procedures that will reduce opportunities for fraud, waste, and abuse in County operations

2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget for the Commissioner of Investigations consists of \$5,500 in expenses primarily related to Contractual Services, which is relatively unchanged from 2014.

AC - COMMISSIONER OF INVESTIGATIONS						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	DD - GENERAL EXPENSES	0	100	100	500	
DE	DE - CONTRACTUAL SERVICES	0	5,300	5,300	5,000	
EXP Total		0	5,400	5,400	5,500	



VISION

The Office of Labor Relations strives to provide superior labor relation services to all departments and to challenge them to provide these services in a value-added, best practices manner.

MISSION

The Office of Labor Relations provides a complete, full-service support resource to all Nassau County departments in all employment and/or labor union issues in a cost-effective and sensitive manner. The Office of Labor Relations represents the County and its departments in negotiations, labor proceedings, and all labor issues with employee labor unions. The Office works with all departments covered by collective bargaining agreements to ensure compliance with these agreements and assist management with employment procedures and practices.



OFFICE OF LABOR RELATIONS

The Office of Labor Relations is responsible for representing the County in all matters that involve interactions with the County's labor unions and their collective bargaining agreements (CBAs). The Office is responsible for negotiating collective bargaining and interim agreements; administering such agreements; advising departments on how to achieve their goals consistent with such agreements and law; and assisting with labor management issues.

GOALS

- Educate management in the terms and conditions of the CBAs in order to eliminate wasteful and unnecessary spending; ensure proper compliance with disciplinary procedures; and help departments achieve their management goals
- Assist departments in addressing labor grievances and other complaints prior to arbitration, consistent with the needs of the departments and the County
- Act as the County Executive's representative when negotiating with County labor unions to effectuate CBAs consistent with the constraints of the budget and management needs

OBJECTIVES

- Provide high quality legal representation at arbitration to limit potential monetary exposure and avoid restrictions in managerial discretion
- Create a healthy and efficient working environment for all by promoting communication and issue resolution between management and labor unions
- Hold training seminars and meetings for department heads and supervisors to promote a better understanding of the CBAs and the correct procedures to discipline employees
- Assist departments in each step of the grievance and disciplinary processes

2015 BUDGET HIGHLIGHTS

Expenses in the 2015 Adopted Budget for the Office of Labor Relations are \$808,958, a 9.6% increase from the 2014 projection. Salary and Wages of \$403,858 include four full-time employees and one seasonal employee as well as salary adjustments that align with the increases reflected in recent labor agreements. The Other Than Personal Services (OTPS) are \$405,100, a 2.1% decrease from the 2014 projection.

LABOR RELATIONS



LR - OFFICE OF LABOR RELATIONS

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	280,437	315,000	324,330	403,858
	DD - GENERAL EXPENSES	1,411	5,700	5,700	5,100
	DE - CONTRACTUAL SERVICES	749	407,900	407,900	400,000
EXP Total		282,597	728,600	737,930	808,958

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	0	1	0
	ORDINANCE	5	4	4
Full-time		5	5	4
Seasonal		0	1	1
Part-time/Seasonal Total		0	1	1



VISION

The Office of Management and Budget establishes and maintains Nassau County's financial integrity as a soundly-operated municipal government that delivers needed services cost-effectively to its constituents; maintains the confidence of the financial sector, including fiscal monitors; minimizes risk in all areas of County operations; secures and maintains prudent levels of financing; monitors and requires excellence in performance of County operations; maximizes grant funding and Federal and State Aid; and ensures taxpayers that County resources are protected and employed wisely.

MISSION

The Office of Management and Budget ensures that the County's Operating Budget is in balance and that the County allocates resources in a manner that is consistent with the County Executive's priorities and the goals and objectives of County departments.



OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) is responsible for delivering a balanced operating budget and other financial reports each fiscal year; measuring both operational and financial performance, and establishing a strong link between performance and budget decisions; securing debt financing sufficient to meet cash flow and capital needs; conducting project management and business process review; managing risk in all County operations; and providing grant management services. OMB performs these functions through the following operational units.

BUDGET

Budget is primarily responsible for developing the County's Operating Budget, Capital Plan, and Multi-Year Financial Plan (MYP), as well as Monthly Financial Reports. It monitors departmental expenses and revenues on a monthly basis and regularly processes fiscal transactions on behalf of County departments. It also works with departments to develop Smart Government Initiatives, the status of which Budget Examiners review monthly. Budget is also responsible for financial reporting and acts as the financial liaison with the County Legislature, fiscal monitors, investors, and the public.

Grants Management, which operates within Budget, is responsible for identifying grant opportunities for which the County is eligible and that are in accord with the vision, mission, and priorities of the County Executive and County departments. It produces the annual Grants Plan, an inventory of all County grants, and helps develop, with other departments, administrative, financial, and operational policies and procedures related to grants. It also plays a central role in the administration of grants by facilitating the processing of Supplemental Appropriations, Grant Agreements, Board Transfers, Grant Application Information Forms, and grant extensions, re-openings, and closeouts.

PERFORMANCE MANAGEMENT, RISK MANAGEMENT, AND SPECIAL PROJECTS

Performance Management measures operational performance and works with departments to develop and implement strategies to improve performance and to maximize the achievement of Countywide programmatic and departmental missions, goals, and objectives. The results are more effective decision-making, more efficient management reporting, and increased accountability. A circular process strongly links planning, budgeting, and performance measurement. The process entails Performance Management working with departments to set measureable goals and objectives. Performance Management and the Budget Examiners then measure progress towards meeting those goals and objectives by analyzing the data collected and working with management to implement improvements in County operations.

Risk Management is responsible for the coordination of the County's efforts to reduce and control loss by taking pro-active steps to avoid injuries and protect County assets. Risk Management performs safety-related training, assists in placing insurance for special functions



such as the Park's Summer Recreation program, performs safety inspections, and develops risk management and safety-related policies and procedures. Risk Management in coordination with our Third Party Administrator (TPA) and outside counsel continues to improve the County's workers compensation claim reporting, safety monitoring, procedures, and protocol, as well as adhering to allowable entitlements. Risk Management continually reviews the TPA reports on medical claims, lost time, medical bill savings reports, nurse case management, auto accidents and provides authorization on liens-subrogation identification, 15.8 recovery reviews and invoice approvals, and authorizes plaintiff settlements. This continuous monitoring of claims activity is a key factor in cost containment and proper claims management.

Special Projects provides project support services and operations consulting in response to either management direction or negative performance management results. Special Projects is typically engaged in projects that affect multiple departments or require coordination across multiple disciplines to achieve a desired result. Special Projects participates in projects involving technology or improving operational processes.

DEBT MANAGEMENT

The County's debt management policy provides that the County will plan debt issuances to achieve relatively level debt service while matching debt service to the useful life of projects. The policy also states that the County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). At its discretion, the County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization).

GOALS

- Promote sound financial management in accordance with best practices and generally accepted accounting principles
- Protect the County's credit rating
- Safeguard assets, identify risks, and eliminate liabilities
- Link performance to fiscal decision-making
- Adhere to sound and prudent fund balance and debt policies
- Maximize efforts to pursue grants and make grant processes effective and efficient
- Maintain appropriate capital assets for present and future needs

OBJECTIVES

- Develop a balanced Operating Budget, Capital Budget, and MYP approved by the County Legislature and the Nassau County Interim Finance Authority (NIFA)
- Develop policies and procedures to minimize risk and audit findings
- Measure operational performance and analyze data to improve outcomes



- Work with departments to establish measures and set annual targets with the expectation of year-over-year improvement
- Maintain or improve the County's ratings with the rating agencies
- Continue to earn Government Finance Officers Association Distinguished Budget Presentation Award
- Manage the Workers' Compensation budget by improving claims management and reducing claims activity
- Identify promising grant opportunities and work with departments to pursue them
- Evaluate debt issuance options
- Regularly update the oversight community and the public on the County's fiscal and operational condition

2015 BUDGET HIGHLIGHTS

Expenses in the 2015 Adopted Budget for OMB are \$523.8 million, a \$40.1 million or 8.3% increase from the 2014 projection. The increase is primarily attributable to \$17.8 million in Debt Service Chargebacks and \$18.2 in Other Suits and Damages. In addition, the 2015 Adopted Budget provides for the Historic Mission payment to Nassau Health Care Corporation (NHCC) even though the County is no longer obligated. The 2015 Adopted Budget includes \$1.1 million in Countywide attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014.

The OMB 2015 Adopted Budget establishes a \$10 million contingency, appropriated from accumulated fund balance, for expenses that are not predictable but may occur, such as special elections cost, snow removal, or mandated program overruns.

Revenues in the 2015 Adopted Budget for OMB are \$1,421.3 million, which is \$92.3 million or 6.9% higher than the 2014 projection. The increase includes a new initiative for video terminal lottery machines, bond proceeds to pay for certain suits and damages and a projected increase in sales tax of 3.0% from the 2014 projection.

The Governor's Property Tax Freeze Credit program requires the County to stay within the New York State Property Tax Cap. The 2015 Adopted Budget includes an adjustment that is consistent with the program. As such, homeowners eligible for the School Tax Relief (STAR) property tax exemption will receive a credit from New York State and will not be financially impacted.

MANAGEMENT AND BUDGET



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME	2015 Adopted Budget			
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
	AA - SALARIES, WAGES & FEES	4,785,667	5,009,430	4,975,626	4,968,928
	AB - FRINGE BENEFITS	24,483,917	27,558,580	27,558,580	25,232,436
	AC - WORKERS COMPENSATION	6,496,442	9,114,275	8,114,275	8,688,986
	BB - EQUIPMENT	0	5,000	5,000	5,000
	DD - GENERAL EXPENSES	69,913	117,105	117,105	114,105
	DE - CONTRACTUAL SERVICES	1,478,819	2,916,766	2,916,766	2,909,566
	GA - LOCAL GOVT ASST PROGRAM	68,316,548	69,572,689	66,545,269	68,501,853
	HC - NHC ASSN EXP	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	283,934,350	308,199,125	297,528,623	315,299,990
	HF - INTER-DEPARTMENTAL CHARGES	4,461,707	5,149,385	5,149,385	3,255,676
	HH - INTERFUND CHARGES	18,525,983	20,306,649	20,306,649	27,914,544
	JA - CONTINGENCIES RESERVE	(39,172)	0	0	0
	LL - TRANS TO FIRE COMM FUND	18,415,815	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	0	0	0	0
	NA - NCIFA EXPENDITURES	1,250,000	1,960,000	1,960,000	1,900,000
	OO - OTHER EXPENSE	30,752,907	35,447,168	35,447,168	53,104,038
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	475,932,895	498,356,172	483,624,446	524,895,122
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	0	(1,818,070)	0	(1,139,497)
	30 - FISCAL ANALYSIS Total	0	(1,818,070)	0	(1,139,497)
EXP Total		475,932,895	496,538,102	483,624,446	523,755,625
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	57,996,551	10,000,000	10,000,000	10,000,000
	BD - FINES & FORFEITS	1,032,583	1,190,000	1,190,000	1,190,000
	BF - RENTS & RECOVERIES	2,735,667	5,730,301	2,912,408	3,714,828
	BG - REVENUE OFFSET TO EXPENSE	19,356,143	10,898,740	10,898,740	10,812,000
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	52,097,233	55,936,740	55,936,740	48,213,690
	BO - PAYMENT IN LIEU OF TAXES	10,791,179	9,424,089	10,000,000	11,663,465
	BQ - CAPITAL RESOURCES FOR DEBT	0	0	0	18,000,000
	BS - OTB NON-TAX REVENUE	0	0	0	9,000,000
	BW - INTERFUND CHARGES REVENUE	31,632,829	38,676,274	38,676,274	52,660,252
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	50,327	92,400	92,400	92,400
	IF - INTERFUND TRANSFERS	1,252,082	0	0	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	977,536	769,700	769,700	232,200
	TA - SALES TAX COUNTYWIDE	1,054,095,384	1,072,930,055	1,025,386,338	1,056,147,928
	TB - PART COUNTY SALES TAX	85,582,099	92,933,278	89,010,859	90,048,482
	TL - PROPERTY TAX	115,436,350	80,509,740	80,509,740	106,380,782
	TO - OTB 5% TAX	339,030	2,999,078	2,999,078	2,557,667
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,433,994,994	1,382,710,395	1,329,002,277	1,421,333,694
REV Total		1,433,994,994	1,382,710,395	1,329,002,277	1,421,333,694

Note: HD - Debt Service Chargeback has been allocated to the Office of Management and Budget

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ORDINANCE	25	24	25
Full-time		25	24	25
Part-time		4	5	5
Part-time/Seasonal Total		4	5	5



PERFORMANCE MANAGEMENT

Office of Management & Budget			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# New Grants Identified	Includes the number of new grant opportunities from all sources identified by Grants Management.	Provide County departments with grant opportunities that Grants Management has identified as being compatible to their mission and programs.
Government Efficiency	% Board Trans Proc On Time	Represents the percentage of Board Transfers that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. A Board Transfer is the transfer of funds from one expense line to another (e.g. salary to general expense). Board Transfers require Legislature approval.	Efficiently manage the Board Transfer process to effectively meet submission deadlines.
Government Efficiency	% GAIFs Processed On Time	Shows the percent of GAIFs (Grant Application Information Form) processed within 5 business days. A GAIFs must be completed by departments for all new grant submissions and renewals prior to the submission of the application. It enables OMB to determine the impact of the grant on the budget.	Efficiently manage the GAIF process so that the development of grant applications and, in some case, the submission of Supplemental Appropriations are not delayed..
Government Efficiency	% Supp Approp Proc On Time	Represents the percentage of Supplemental Appropriations that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. An appropriation is a legal authorization or allocation that permits officials to incur obligations against and to make expenditures for defined purposes. A Supplemental Appropriation is an additional appropriation made by the governing body after the budget year has started. Supplemental Appropriations require Legislature approval.	Efficiently manage the Supplemental Appropriations process to effectively meet submission deadlines.

Office of Management & Budget					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 Apr YTD Actual	2015 Target
# New Grants Identified	168	128	156	88	156
% Board Trans Proc On Time	100%	100%	100%	100%	100%
% GAIFs Processed On Time	100%	100%	100%	100%	100%
% Supp Approp Proc On Time	100%	100%	100%	100%	100%

MANAGEMENT AND BUDGET



Risk Management			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Safety Inspc-Cmplnt Driven	Includes the number of complaint driven safety inspections conducted as a percentage of safety complaints reported.	Conduct Environmental, Safety & Health inspections throughout the County.
Government Efficiency	Risk Management Procedures	Includes the number of Risk Management (Safety / Insurance) procedures developed by the Risk Management group. Procedures must be written, approved and distributed.	Participate in the production of Risk Management related procedures for the County which will address all aspects of Risk Management including those related to safety, environmental and insurance.
Government Efficiency	Safety Inspc-Reoccurring	Includes the number of re-occurring inspections conducted in relation to Environmental, safety & health. The inspections are to identify areas of risk to the County. The inspections must be documented with appropriate recommendations and findings communicated to the appropriate agency and commissioner.	Conduct Environmental, Safety & Health inspections throughout the County.
Government Efficiency	Safety Risk Mgmt Train Class	Includes the total number of Risk Management related training classes conducted throughout the County. Training can relate to safety, environmental, insurance and overall risk management topics. Training does not have to be performed by a member of Risk Management but related to mitigating risk.	Conduct training programs throughout the County.
Government Efficiency	Triad Audits	Includes the number of audits to ensure full compliance by Triad in Risk Management directives in worker's compensation claim handling. The audits include review of bills to claims, review of filing appropriate forms, meeting County claim's special instructions, and adequate reserving practices. The audits will help determine actual exposures as they relate to the adequacy of reserves, the tracking of aggregates, the forecasting of future costs and the evaluation of performance.	Conduct periodic On and Offsite Triad Audits throughout the year.

Risk Management					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Safety Inspc-Cmplnt Driven	100%	100%	100%	100%	100%
Risk Management Procedures	16	25	14	7	14
Safety Inspc-Reoccurring	20	15	14	12	15
Safety Risk Mgmt Train Classes	15	2	10	0	2
Triad Audits	122	84	84	36	72



VISION

Nassau County Medical Examiner provides timely, thorough, and accurate scientific death investigations that will assure the public and courts that all aspects of investigations have been thoroughly reviewed, resulting in correct certifications to protect the public from criminal activity, health hazards, and unsafe environments.

MISSION

Nassau County Medical Examiner provides the residents of Nassau County with the highest quality and most cost-effective medical-legal investigation services into the causes and manner of deaths in Nassau County. Toward this end, the Medical Examiner's Office strives to advance our collaborative working relationship with Nassau County's legal and criminal justice systems, providing them with a state-of-the-art Crime Laboratory and cutting edge Toxicology and Histology lab services.



OFFICE OF THE MEDICAL EXAMINER

The Office of the Nassau County Medical Examiner (NCME) is a multi-disciplinary institution that performs medico-legal investigation of the death of any person who dies as a result of criminal violence, neglect, casualty, suicide, suddenly when in apparent health, when unattended by a physician, in any suspicious or unusual manner, or when application is made pursuant to law for a permit to cremate the body of a deceased person. The Medical Examiner certifies cause and manner of death by performing investigations and examinations including autopsies as necessary, and uses ancillary services such as toxicology, histology, neuropathology, anthropology, bacteriology, virology, photography, radiology, DNA, latent prints, and forensic dental examinations. The dedicated staffs of the following units carry out the responsibilities of the Office.

FORENSIC MEDICINE

The personnel in this Unit are responsible for investigating death, as mandated by law in Nassau County, and works in conjunction with the District Attorney, Police Department, and other law enforcement agencies. Under the direction of the Medical Examiner, this Unit performs scene investigations and autopsies, and the staff may testify in court on subject matter.

LABORATORIES

Forensic Toxicology Laboratory

The Forensic Toxicology Laboratory of the NCME performs chemical analyses on biological specimens collected during post mortem investigations. In addition, the lab analyzes blood and urine specimens collected from drivers suspected of driving under the influence of alcohol and/or drugs (DWI/DUID).

To assist the Chief Medical Examiner in determining cause and manner of death, the scientists in the Toxicology lab isolate drugs and other toxic substances from autopsy specimens through analysis by gas chromatography/mass spectrometry (GC/MS), liquid chromatography/mass spectrometry (LC/MS), enzyme multiplied immunoassay (EMIT), and other highly specialized techniques. As part of the DWI/DUID program, scientists conduct these same toxicological analyses on specimens collected by the Nassau County Police Department, New York State Police, and other municipal police agencies. These results determine impairment in drivers suspected of DWI/DUI.

In all cases, the laboratory findings are in Toxicological reports that the laboratory makes available to the Medical Examiner, Police Department, and District Attorney. Forensic Scientists testify in court regarding the nature, and interpretation of the laboratory's findings. The American Board of Forensic Toxicology (ABFT) accredits the laboratory.



Crime Laboratory

The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of the Department of Forensic Genetics (DNA Lab), Latent Prints, and Controlled Substance/Arson sections. The County established the Office of the Medical Examiner Crime Laboratory on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Below is a more expansive description of each laboratory and their complementary functions.

- **Forensic Sciences:** The Forensic Sciences laboratory supports the criminal justice system by examining evidence collected at crime scenes with a focus on the discipline of Latent Prints and is in the process of establishing accredited disciplines in Chemistry/Controlled Substances, and Firearms/Toolmark Impressions. The laboratory received its accreditation on June 15, 2011 from the American Society of Crime Laboratory Directors (ASCLD/LAB-International).

The Latent Print Section is responsible for the examination of latent prints recovered from crime scenes and comparing evidentiary items to known fingerprints. If no subject information is available, the Section may search for latent prints through the local Nassau County Automated Fingerprint Identification System (AFIS) and/or the State Automated Biometric System (SABIS). When requested, this section may assist in crime scene processing. The ultimate goal of friction ridge (raised portion of the epidermis) examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to the source that produced them. Analyzing friction ridge impressions does not lie solely in matters related to criminal investigations. The use of identifying friction ridge skin impressions also has applications in identifying missing persons; in the biometric industry for security systems; for identifying infants from the impressions recorded of their feet; and for homeland security measures.

- **Forensic Genetics:** The Forensic DNA testing facility provides forensic genetic testing for the Criminal Justice system and the greater community of Nassau County. The Forensic Genetics laboratory demonstrates its technical operations and overall management system by meeting the requirements of the ASCLD/LAB-International Accreditation Program, the FBI Quality Assurance Standards for Forensic DNA Testing Laboratories, and the National DNA Index System (NDIS). The laboratory conducts scientific analysis on biological evidence related to criminal and civil investigations. The laboratory conducts these analyses independently and objectively to provide accurate and reliable results to the criminal justice community and the civil authorities.

The following is a list of general services provided by the Forensic Genetics laboratory.

- Crime scene reconstruction and interpretations of bloodstain patterns
- Species determination of biological fluids and tissue



- Confirmation of biological fluids (including blood, semen and saliva)
- Forensic DNA analysis, including forensic paternity testing using Short Tandem Repeat analysis
- Individualization of unknown biological fluids
- Entry and search of DNA profiles in CODIS (Combined, DNA Index System)
- Preparation of scientific reports
- Expert testimony

GOALS

- Investigate unnatural deaths and identify public health threats in a responsive, professional, and well-organized manner
- Provide timely and accurate autopsy and forensic lab services
- Perform high quality medico-legal investigations
- Remain ready to respond appropriately in the event of natural and man-made disasters
- Provide continuing professional education opportunities for staff by maximizing Federal and State grant funding
- Maintain ongoing accreditations for the Forensic Genetics (DNA), Forensic Sciences, and Toxicology laboratories meeting new criteria and standards set by State and Federal authorities and the accrediting organizations
- Accredite additional Forensic Science disciplines to expand Forensic Science services (Latent Print Processing, Chemistry/Controlled Substances, and Firearms/Toolmark Impressions)

OBJECTIVES

- Maintain a responsive Quality Assurance/Quality Control program designed to support a multi-disciplinary organization
- Improve the level of planning and response mechanisms to a variety of catastrophic events resulting in mass fatalities
- Enhance testing capability of the Toxicology Laboratory by establishing new state-of-the-art testing procedures
- Provide agencies with forensic DNA analysis by incorporating high-through-put robotic workstations and implementation of novel forensic techniques



2015 BUDGET HIGHLIGHTS

The expenses for the Office of the Medical Examiner in the 2015 Adopted Budget are \$8.1 million, a 9.1% increase from the 2014 projection. Expenses include Salary and Wages of \$7.3 million, a 9.2% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2013, the funding of vacant positions and other staffing adjustments.

Other Than Personal Services (OTPS) expenses are \$854,394, an 8.3% increase from the projection. This is due to increases in general expenses in the Crime Lab and the requirement of more comprehensive tests for infectious diseases.

The 2015 Adopted Budget assumes the Office of the Medical Examiner will collect \$25,000 in fee related revenue.

ME - MEDICAL EXAMINER					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	6,113,250	6,687,325	6,678,382	7,289,637
	BB - EQUIPMENT	20,964	45,900	45,900	46,700
	DD - GENERAL EXPENSES	643,408	643,017	643,017	707,495
	DE - CONTRACTUAL SERVICES	58,144	99,664	99,664	100,199
EXP Total		6,835,765	7,475,906	7,466,963	8,144,031
REV	BH - DEPT REVENUES	27,831	25,000	25,000	25,000
REV Total		27,831	25,000	25,000	25,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	69	66	72
	ORDINANCE	3	3	3
Full-time		72	69	75
Part-time		10	11	11
Part-time/Seasonal Total		10	11	11



PERFORMANCE MANAGEMENT

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Alcohol DWI Analysis-Avg Days	Represents the average number of days to complete analysis on Alcohol related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Autopsy Report-Avg Days	Represents the average number of days to complete issuance of Autopsy reports. The number given for each month represents the average number of days it takes to issue finalized reports of autopsies of all cases done during that month.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases. Burglary is the criminal offense of breaking and entering a building illegally for the purpose of committing a crime.	Provide timely and accurate forensic lab services.
Government Efficiency	Drug DWI Analysis-Avg Days	Represents the average number of days to complete analysis on Drug related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases. Homicide refers to the act of killing another human being.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Latent Print Cases-Avg Days	The average assignment turnaround time in days for items received for latent print examination.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of Forensic DNA cases that fall outside of the specific penal codes and categories of Burglary, Robbery, Assault, Known Exemplars, Homicide, Sexual Assault, Paternity, Larceny, Medical Examiner ID, Criminal Mischief, Arson and Serology. If it doesn't fit under those specific penal codes it's classified as "other".	Provide timely and accurate forensic lab services.
Government Efficiency	Pend->Final Cause Death-Avg	Represents the average number of days it takes to complete the investigation of death following autopsy which includes toxicology, histology, review of medical and police reports, etc., in order for the Medical Examiner to determine a cause and manner of death when initial cause of death was pending.	Maintain the quantity and quality of medical-legal investigations.

MEDICAL EXAMINER



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Frnsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Toxicology Analysis-Avg Days	Represents the average number of days from receipt of toxicology samples for each case in the laboratory until a report is issued. Toxicology is the study of the adverse effects of chemicals on living organisms. It is the study of symptoms, mechanisms, treatments and detection of poisoning, especially the poisoning of people.	Maintain the quantity and quality of medical-legal investigations.

Office of the Medical Examiner					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Alcohol DWI Cases-Avg Days	4.8 Days	8.7 Days	3.0 Days	6.3 Days	3.0 Days
Assault Forensics-Avg Days	83.7 Days	67.6 Days	30.0 Days	84.5 Days	30.0 Days
Autopsy Report-Avg Days	182.6 Days	123.9 Days	90.0 Days	75.2 Days	30.0 Days
Burglary Forensics-Avg Days	160.5 Days	57.0 Days	30.0 Days	60.7 Days	30.0 Days
Drug DWI Cases-Avg Days	75.2 Days	62.7 Days	36.0 Days	48.2 Days	36.0 Days
Homicide Frnsc-Avg Days	161.4 Days	96.7 Days	30.0 Days	60.7 Days	30.0 Days
Known Exemplar-Avg Days	131.7 Days	86.8 Days	30.0 Days	73.8 Days	30.0 Days
Latent Print Cases-Avg Days	--	--	150.0 Days	172.5 Days	150.0 Days
Other Forensics-Avg Days	34.3 Days	24.3 Days	30.0 Days	52.7 Days	30.0 Days
Pend->Final Cause Death-Avg	97.7 Days	83.8 Days	56.0 Days	67.6 Days	30.0 Days
Robbery Forensics-Avg Days	117.4 Days	58.7 Days	30.0 Days	75.0 Days	30.0 Days
Sex Assault Frnsc-Avg Days	157.5 Days	83.7 Days	30.0 Days	84.0 Days	30.0 Days
Toxicology Analysis-Avg Days	73.7 Days	59.7 Days	30.0 Days	49.6 Days	30.0 Days



VISION

The Office of Minority Affairs envisions a County which embraces all people, respects their unique contributions, and provides them with opportunities to live, learn, and grow together.

MISSION

The Office strives to strengthen existing minority communities through shared County services by integrating informational services that support ongoing development of these communities. The Office of Minority Affairs seeks to ensure diversity and equitability in County opportunities for all residents, businesses, and members of the workforce and in service delivery. It builds awareness of available resources through promotion, outreach, and publicity.



OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs (OMA) serves as an oversight and monitoring resource for various minority communities. The Office also serves as an outreach center for minority resident concerns and issues. OMA assists Nassau County in improving delivery of quality of life services. It also helps administer Nassau County's Affirmative Action Program, Minority and Women Business Enterprise (M/WBE) Program, and Disadvantaged Business Enterprise (DBE) Program.

OMA is a leader in developing the network of support and resources that makes community presence and participation a reality. OMA, through its Affirmative Action Officer, is committed to a program of Affirmative Action that it conducts in accordance with Federal, State, and local laws and regulations. OMA supports efforts to employ and advance individuals according to merit and avoid underutilization of minorities and women. OMA promotes a workplace where the quality of work life is valued, and there is an environment open and accepting of individual differences.

OMA is committed to the use of all available County resources to provide for the development, advancement, and improvement of economic, employment, business, and cultural opportunities for the minority residents of the County.

GOALS

- Maintain compliance with the Disadvantaged Business Enterprise Program
- Work to ensure compliance with M/WBE and Affirmative Action Programs
- Provide technical assistance and informational workshops for certified M/WBEs
- Increase meaningful participation of MWBEs on County-funded procurement opportunities
- Increase awareness in Affirmative Action to promote an accepting workplace environment throughout the County
- With the Office of the County Attorney, develop and recommend a bonding waiver policy for M/WBE contractors to be approved by the County Legislature

OBJECTIVES

- Implement and begin analysis of the second phase of data collection for the Disparity Study
- Update Title 53, in collaboration with the County Attorney, to align with NYS Executive Law Article 15-A and then develop & establish procedures for effective implementation throughout County agencies
- Monitor and assist County departments and agencies with compliance of Federal and State regulations regarding DBE, M/WBE, and Affirmative Action programs
- Increase the number of new certified M/WBE firms in Nassau County



- Help develop and qualify certified M/WBE businesses to be more successful in securing contracts with the County through technical assistance training
- Continue development of an Affirmative Action Plan
- Conduct Workforce Diversity workshops with all County department heads
- Improve and increase M/WBE participation in County contracts, particularly in construction
- Design and execute a Merchant’s Commerce Market for all Nassau County M/WBEs for them to exhibit and provide an open-air market of goods and services
- Monitor all applicable procurement activities regarding construction, professional services, and other goods and service contracts
- Through enforcement of the County’s Disadvantaged Business Enterprise (DBE) Program, establish and monitor contracting goals for Transdev Services, Inc. (formerly Veolia Transportation, Inc.), operator of the County’s bus system, in accordance with Federal law to prevent denial, recapture, or forfeiture of funding and other sanctions

2015 BUDGET HIGHLIGHTS

Expenses in the 2015 Adopted Budget for the Office of Minority Affairs are \$576,130, a 13.3% increase from the 2014 projection. Expenses include Salary and Wages of \$520,160, a 14.9% increase from the 2014 projection. This is primarily due to salary adjustments. Other Than Personal Services (OTPS) expenses are \$55,970, a slight increase from the 2014 projection.

MA - OFFICE OF MINORITY AFFAIRS						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	442,249	474,667	452,520	520,160	
	DD - GENERAL EXPENSES	14,358	24,900	24,900	24,970	
	DE - CONTRACTUAL SERVICES	28,063	31,000	31,000	31,000	
EXP Total		484,669	530,567	508,420	576,130	

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	ORDINANCE	6	6	6
Full-time		6	6	6
Part-time		2	2	2
Part-time/Seasonal Total		2	2	2



PERFORMANCE MANAGEMENT

Office of Minority Affairs			
Category	Performance Measures	Description	Goal Statement
Economic Growth	% MWBE-Certified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	% MWBE-Self Identified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have not been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	Affirmative Action Plans	Includes the total number of written Affirmative Action Plans and /or other statistical analyses on the workforce completed by the Office of Minority Affairs.	Achieve compliance with Affirmative Action program by developing written affirmative action plans, workforce analyses, adverse impact analyses, etc.
Economic Growth	Dvrsty Mgmt/Affrm Act Wrk Shp	Includes the total number of workforce diversity and/or affirmative action trainings workshops conducted by the Office of Minority Affairs.	Increase awareness of Diversity Management/ Affirmative Action in order to promote an accepting workplace environment.
Economic Growth	OMA Bus Dvlop Workshops	Includes the total number of business development workshops and clinics offered to MWBE and DBE firms by the Office of Minority Affairs.	Provide technical assistance and informational workshops for certified M/WBE businesses.
Economic Growth	OMA Tot Certifications-Annual	Includes the total number of businesses that were certified for the first time or recertified as a minority or woman owned business by the Office of Minority Affairs (OMA). The typical certification period is 2 years.	To increase certified MWBE business activity in Nassau County.
Economic Growth	OMA Total Site Visits	Includes the number of compliance related site visits by the Office of Minority Affairs to businesses, as a fraud preventative measure, including attending preconstruction/ pre-bid meetings and for compliance of Civil Rights reporting requirements.	Achieve compliance with MWBE and DBE (Disadvantaged Business Enterprise) programs by performing site visits and for compliance of Civil Rights.
Economic Growth	Voucher Pay-Total MWBE	Includes the dollar value of voucher payments (by certification status) to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities).	To increase certified MWBE business activity in Nassau County.
Economic Growth	Voucher pay-Total DBE	Includes the dollar value of voucher payments all disadvantaged businesses enterprises (DBE) (including Nassau Community College but excluding non-profits and municipalities).	To track DBE participation to assist with methodologies of establishing overall goals for DBE program
Economic Growth	% Voucher Payments-DBE	Provides the percentage of voucher payments to all Disadvantaged Business Enterprises (DBE), including minority owned (MBE), women owned (WBE) and non-minority businesses (including Nassau Community College but excluding non-profits and municipalities).	To track DBE participation to assist with methodologies of establishing overall goals for DBE program
Economic Growth	OMA Total DBE Goals Set	Includes the total number of DBE contracts (DPW and Veolia) requiring OMA to calculate a DBE goal.	Achieve compliance with DBE and track number of goals needing to be established.

MINORITY AFFAIRS



Office of Minority Affairs					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% MWBE Certified	4.65%	2.95%	20.00%	2.81%	15.00%
% MWBE Self Identified	6.66%	3.90%	5.00%	3.84%	4.00%
Affirmative Action Plans	0	3	10	2	6
Dvrsty Mgmt/Affrmtv Act Wrk Shp	8	5	6	3	6
OMA Bus Dvlop Workshops	3	8	4	12	10
OMA Tot Certifications-Annual	213	187	200	85	200
OMA Total Site Visits	14	20	21	7	20
Voucher Pay-Total MWBE	\$52,686,329	\$34,149,022	\$55,000,000	\$ 12,656,677	\$ 55,000,000
Voucher pay-Total DBE	--	\$ 5,264,672	\$55,000,000	\$ 3,184,056	\$ 10,000,000
% Voucher Payments-DBE	--	1.06%	10.00%	1.67%	10%
OMA Total DBE Goals Set	--	--	--	--	10



VISION

The Department of Parks, Recreation and Museums provides stewardship of parks and natural areas; promotes health, fitness, and well-being through superior recreational facilities and cultural programs; and provides fulfilling and memorable leisure experiences.

MISSION

The Department of Parks, Recreation and Museums works with citizens, non-profit partners, and other government agencies to provide and maintain the highest-quality parks, programs, and recreational facilities. The Department seeks to enhance the physical state of the parks through prudent and targeted capital spending.



DEPARTMENT OF PARKS, RECREATION AND MUSEUMS

The Nassau County Department of Parks, Recreation and Museums manages more than 70 parks, preserves, museums, historic properties, and athletic facilities comprising nearly 6,000 acres. Patrons can enjoy a variety of recreational activities from traditional individual and team sports to archery and volleyball at the County's 13 "active" parks, seven golf courses, two marinas, the Mitchel Athletic Complex, and the world-class Nassau County Aquatic Center. The public can enjoy quiet walks in more than a dozen community-based smaller "passive" parks.

The Department also offers cultural, historical, and environmental conservation programs through its museums and preserves. The County operates four museums directly. Old Bethpage Village provides visitors with a unique and wonderful opportunity to step back in time and experience life in a recreated Mid-19th Century American village. Garvies Point Museum, located on a 62-acre preserve, includes permanent exhibits and educational programs devoted to regional geology and Native-American archaeology. The African American Museum and Center for Applied Arts offers a rotating series of exhibits displaying local and national African-American artists, as well as regular cultural programming. The Tackapausha Museum, located on the 84-acre Tackapausha Preserve, offers a window into the varied natural habitats of Long Island.

In 2010, County Executive Mangano instituted his "Take Back Our Parks" initiative, highlighted by a new Summer Recreation Program at four County parks. In 2012, the program attracted twice as many children as it did during the same period in 2010. It maintained that enrollment in 2013 underlining the demand for affordable summer recreational programs and the wisdom of the Administration's decision to create such a program.

ADMINISTRATION

Administration provides planning, policy-making, and administrative support. In addition to the Commissioner's Office, other functional units include Personnel, Payroll, Budget and Planning, Public Information, and Special Events. These units help procure goods and services, coordinate and promote department-sponsored events, handle constituent complaints and issues, develop partnerships with community-based non-profit organizations and private businesses, and sanction group-use of parks through the issuance of permits.

RECREATION SERVICES DIVISION

This Division is responsible for all park recreational programming. Staff open and operate parks, ice rinks, athletic facilities, beaches and pools, and other park facilities; offer swimming, skating, hockey and tennis lessons; and help staff special events such as the Long Island Marathon and the Long Island Fair. The Division is also responsible for the Nassau County Rifle and Pistol Range, which is the only such facility open to the public in the County.



MUSEUM SERVICES DIVISION

This Division provides cultural and educational programming at the County's museums and historic properties with a diverse range of programming with concentrations on geology, the environment and wildlife, African-American and Native-American history, and 19th Century Long Island history. The County has five affiliated museums: Nassau County Museum of Fine Arts, Children's Museum, Cradle of Aviation, Holocaust Museum, and Hewlett House.

GOLF DIVISION

The Golf Division is responsible for golf course maintenance, operations, and related programming. Staff manages and maintains seven golf courses (three 18-hole courses at Eisenhower Park and four nine-hole courses in four different parks), three driving ranges, and two mini-golf courses. The "Crown Jewel" of the County's golf infrastructure is the Red Course at Eisenhower Park, which has been the venue for various pro events on the PGA Champions Tour. The PGA has used the White Course as a qualifier course for tourney play.

GROUNDS AND MAINTENANCE DIVISION

The Grounds and Maintenance Division is responsible for maintaining all County parks, museums, and preserves. It provides basic technical support and repair services and works with Public Works staff on intensive technical support needs. Direct responsibilities include maintaining athletic fields, mowing, garbage removal, tree planting and pruning, and general outdoor maintenance of benches, marinas, mini-golf, sidewalks, bathrooms, etc.

GOALS

- Continue to develop new advertising and sponsorship agreements that will generate income through marketing and promotional initiatives
- Pursue partnerships to provide needed services with minimal impact to the budget
- Seek new sources of non-tax funding to expand and improve programming
- Provide clean, beautiful, and desirable parks and demonstrate exemplary stewardship
- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs
- Continue to develop public-private partnerships such as
 - o Molloy
 - o Twin Rinks
 - o Christopher Morley Tennis
 - o Armor Museum
 - o New York Cosmos



OBJECTIVES

- Increase attendance at County parks, recreational facilities, museums, and historic homes by continuing to improve services, programs, activities, and facilities in collaboration with the Department of Public Works
- Research and continue implementing best practices for the administration and operation of parks and public programs
- Improve programs that lead to increased utilization of parks and park facilities

2015 BUDGET HIGHLIGHTS

The expenses for the Department of Parks, Recreation & Museums in the 2015 Adopted Budget are \$26.7 million, a 2.3% decrease from the 2014 projection. Salaries and Wages are \$16.5 million, a 13.0% decrease from the 2014 projection. The decrease is primarily due to a reduction in the hourly employee category (Seasonal and Part-Time). The Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014 offset the decrease. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

Other Than Personal Services (OTPS) including Interfund Charges are \$10.1 million, a 22.3% increase from the 2014 projection. The increase is primarily in Contractual Services due to an additional \$800,000 that the County will fund with proceeds from Local Law 29-000 Hotel Motel Tax. Prior to 2014, the County recorded both proceeds and expenses in the Grant Fund. To remain in compliance with the Local Law, the County established two new responsibility centers in 2014 in the General Fund.

Equipment expenses are \$558,500, an increase of 22.3% from the 2014 projection. The increase is primarily due to an increase in miscellaneous equipment expenses for the Golf Division. General Expenses are \$1.9 million, a 9.8% increase from the 2014 projection primarily due to an increase in the expense for grounds and maintenance supplies.

The revenues for the Department of Parks, Recreation & Museums in the 2015 Adopted Budget are \$26.1 million, an increase of 13.1% from the 2014 projection. The increase is primarily due to the fee increases in the Department Revenues category. The Department obtained approval from the Nassau County Legislature in the summer of 2014 to implement fee increases at all park facilities, such as golf courses, beaches, swimming pools, campgrounds, and ice rinks. The County expects the new fees to be in place for the entire 2015 calendar year.

PARKS, RECREATION AND MUSEUMS



PK - PARKS, RECREATION AND MUSEUMS

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	16,720,778	15,799,646	19,008,469	16,536,686
	BB - EQUIPMENT	453,651	456,500	456,500	558,500
	DD - GENERAL EXPENSES	1,681,183	1,704,700	1,704,700	1,871,250
	DE - CONTRACTUAL SERVICES	3,369,791	6,130,500	6,130,500	7,563,100
	HH - INTERFUND CHARGES	0	0	0	148,499
EXP Total		22,225,403	24,091,346	27,300,169	26,678,035
REV	BF - RENTS & RECOVERIES	1,929,550	1,577,300	1,621,518	1,616,800
	BH - DEPT REVENUES	18,035,259	19,515,342	18,515,342	21,137,320
	BJ - INTERDEPT REVENUES	66,743	0	0	0
	TX - SPECIAL TAXES	675,000	2,925,000	2,925,000	3,325,000
REV Total		20,706,552	24,017,642	23,061,860	26,079,120

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	145	145	150
	ORDINANCE	6	4	6
Full-time		151	149	156
Part-time		210	134	208
Seasonal		868	989	876
Part-time/Seasonal Total		1078	1123	1084

PARKS, RECREATION AND MUSEUMS



PERFORMANCE MANAGEMENT

Department of Parks, Recreation & Museums			
Category	Performance Measures	Description	Goal Statement
Fit Nassau	% Campsites Rented-Total	Includes the number of days all County owned campsites were reserved as a percent of days available.	Reach higher levels of usage through new programs at County campsite facilities.
Fit Nassau	Field Court Reservations	Includes the number of field/court (ball-field, tennis court etc.) reservations recorded at select Nassau County facilities. A fee and leisure pass is required.	Offer Parks facilities for various functions and activities increasing the public's awareness of all that is available.
Fit Nassau	Golf-Rounds Played	Includes the number of rounds of golf played. The Nassau County Department of Parks, Recreation and Museums provides a total of seven golf courses to accommodate players with a range of skill levels, as well as three driving ranges. In addition, there are four executive-level 9-hole golf courses.	Offer quality well maintained public golf courses at affordable prices to encourage residents to play during peak and off peak hours.
Fit Nassau	Leisure Passes Sold	Includes the number of Leisure Passes sold. The Nassau County Leisure Passport identifies its holder as a Nassau County resident and is required for entry into many recreational facilities such as pools, rinks, golf courses, tennis courts, beaches, marinas, cabanas, as well as most parks operated by the Nassau County Department of Parks, Recreation and Museums. In general, a Leisure Passport is required of residents 13 years of age and older. Youngsters who utilize county-operated golf courses, regardless of age, must have a Leisure Passport.	Increase the number of leisure passes sold to properly reflect the usage of County facilities, and create a comprehensive data base and mailing list to keep users informed regarding new programs and events at County parks.
Fit Nassau	Parks Attendance	Includes tracked attendance at Nassau County Parks including Swimming facilities, Lakeside Events, Batting Cages, Skating Rinks and Mini-Golf Courses.	Increase the attendance at the Parks, Recreation and Museums by giving the residents of Nassau County new and improved experiences.
Government Efficiency	Parks Revenue-Exc Rent	Includes the dollar amount resulting from all Parks Revenue sources including golf, museum, recreation, rentals and advertising but excluding rent collected.	Seek new and continuous sources of non-levy funding to expand and improve Park programming.
Fit Nassau	Rec Prog-Children Registered	Includes the number of children ages 5 to 12 who have registered to attend Nassau County's Summer Recreation program, which runs from July to August.	Bring an affordable and enjoyable camp experience to the residents of Nassau County.

Department of Parks, Recreation & Museums					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Campsites Rented-Total	44.7%	40.3%	38.0%	27.2%	38.0%
Field Court Reservations	9,994	11,783	8,000	4,776	8,000
Golf-Rounds Played	269,940	238,761	250,000	89,572	250,000
Leisure Passes Sold	26,950	27,139	25,000	12,488	25,000
Parks Attendance	614,789	651,047	650,000	269,127	650,000
Parks Revenue-Exc Rent	\$ 19,325,480	\$ 19,032,329	\$ 20,338,320	\$ 9,315,333	\$ 22,754,120
Rec Prog-Children Registered	997	1004	1,000	888	1,000



VISION

The Nassau County Police Department maintains and enhances the confidence and trust of the people served; strengthens and extends partnerships between the police and the communities; maximizes community participation in identifying and resolving problems; and establishes relevant Department priorities and policies, while protecting life and property and maintaining and enhancing the Department's tradition of excellence in police service to the community.

MISSION

The Nassau County Police Department serves and protects the people of the County and provides safety and improved quality of life in our communities through excellence in policing.



POLICE DEPARTMENT

The Nassau County Police Department provides uniformed patrol police services in five precincts, which cover approximately 85% of the geographical area of the County. The remaining areas of the County are policed by village and city police departments. In addition, the Department provides investigative services and certain specialized police services to all municipalities within the County in support of the local police departments. These special services include Detective Investigations, Emergency Ambulance, Highway Patrol, Emergency Service, Special Operations, Crisis Negotiation, Police Training, Marine Patrol, and Applicant Investigations.

The Nassau County Police Department is funded through two separate and distinct budgets. The Police Headquarters Fund (PDH) supports investigations and specialized services for all localities in Nassau County and is funded by all County taxpayers. The Police District Fund (PDD) supports the uniform patrol force for those residents residing within the seven precincts.

The Department is managed and administered by the Commissioner of Police who is appointed by the County Executive. The Commissioner is supported by an executive staff consisting of a First Deputy Commissioner, Assistant Commissioner, a Chief of Department, and Division Chiefs. To administer the Department effectively, the Commissioner relies on administrative units, such as the Legal Bureau and the Personnel and Accounting Bureau.

Operationally, the Department consists of two Divisions, each with specific functions and responsibilities.

- **The Patrol Division** primarily provides uniformed police services through the seven precincts, Highway Patrol, Marine/Aviation Bureau, and the Mounted Unit. The Patrol Division also includes the Emergency Ambulance Bureau and the Bureau of Special Operations.
- **The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Crimes Against Property, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management Section, Narcotics/Vice, and Special Investigations.

The Police Department takes great pride in the fact that Nassau County is the safest community of its size in the United States (New York State, Division of Criminal Justice Services' Uniform Crime Report). Taking advantage of new technologies, the Police Department has implemented a new radio system, which increases public safety, particularly on the North Shore where there were many radio "dead spots." As a result, the Department was able to assist Long Beach when its communication system went down due to of Superstorm Sandy. Currently, the Department is in the process of replacing the County's 800 MHZ system.



Included in the 2014 Capital Plan is funding to replace the Department's records management system. After extensive review of available systems, the Department selected Motorola to provide the new system. The Department anticipates that the implementation will take approximately 12 months and once implemented, the system will help reduce the average processing time for an arrest by 40%-60%.

In January 2014, the Department replaced the Nass-Stat managerial program (a Comm-Stat model used by the New York City Police Department) with Strat-Comm. Strat-Comm is a managerial program that uses intelligence-led policing models to address crime trends. The Strat-Comm model not only focuses on Hot-Spots but also focuses on individuals.

GOALS

- Protect life and property
- Prevent crime
- Arrest offenders
- Maintain public order
- Utilize community-based problem solving to improve the quality of life for all the County's residents
- Ensure that adequate personnel and equipment are available to accomplish the Department's Mission
- Strive to reduce crime in all categories with an emphasis on a reduction of violent crime

OBJECTIVES

- Ensure Nassau County residents continue to live in the safest county of its size in America
- Expand intelligence-led policing to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers
- Reduce the number of fatal narcotics overdoses through education, awareness, and enforcement
- Reduce the number of fatal automobile accidents through the use of intelligence-led policing
- Monitor and reduce overtime

2015 BUDGET HIGHLIGHTS

Police Department – Headquarters Fund and District Fund

Expenses for both Police Department funds, PDD and PDH, in the 2015 Adopted Budget are \$815.8 million, virtually unchanged from the 2014 projection. Salaries, Wages & Fees in the



2015 Adopted Budget are \$461.8 million. The 2015 Adopted Budget funds 2,350 sworn officers including 360 Detective Association Inc. (DAI), 1,648 Police Benevolent Association (PBA), and 342 Superior Officers Association (SOA) members. Due to recent retirements, the Police Department added 140 new police officers in May 2014 and expects to hire an additional 150 police officers in the fall of 2014. The 2015 Adopted Budget assumes hiring of an additional 125 police officers in January 2015.

POLICE DEPARTMENT				
Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	770	750	729
	DAI	361	321	360
	ORDINANCE	12	12	13
	PBA	1575	1565	1648
	SOA	334	323	342
Full-time		3052	2971	3092
Part-time		506	448	504
Part-time/Seasonal Total		506	448	504

The salary increase is primarily due to the impact of the PBA, Civil Service Employees Association (CSEA), SOA, and DAI Labor Agreements that the County Legislature and NIFA recently approved. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered to CSEA members for the period of August 8, 2014 through September 12, 2014 as well as the retirement of high-ranking police officers partially offset the additional labor agreement costs.

Salaries, Wages & Fees and Fringe Benefits represent 87.3% of total operating expenses of the Police Department’s 2015 Adopted Budget. The Department’s 2014 overtime is projected to be \$65 million. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset the cost of targeted policing initiatives. These funding sources are realized as either additional revenue to the Department or an offset against the overtime incurred. The 2015 Adopted Budget funds overtime of \$51.0 million, which represents 11.0% of the Salaries, Wages & Fees. The total overtime expense includes \$1.0 million savings for special initiatives. Adopted 2015 overtime is based on the reduced overtime hours due to an increase in the number of sworn officers.

The 2015 Adopted Budget funds \$10.8 million in Workers’ Compensation and \$92.4 million in Other Than Personal Services (OTPS) including \$58.8 million in Inter-Departmental Charges and Debt Service Chargebacks.

Aggregated revenue from both Police Funds in the 2015 Adopted Budget is \$815.8 million, a 4.4% increase from the 2014 projection and includes \$12.7 million in Inter-Departmental



Revenues. The major revenue source for the Police Department is the property tax levy that equates to about 87.0% of the total revenue for the Department and is 85.3% of the total tax levy collected for the five major funds.

POLICE DEPARTMENT					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	435,412,863	437,235,286	467,885,324	461,796,546
	AB - FRINGE BENEFITS	228,969,413	243,776,659	240,487,418	250,756,023
	AC - WORKERS COMPENSATION	10,072,183	10,772,045	10,772,045	10,788,979
	BB - EQUIPMENT	418,910	575,118	575,118	1,000,000
	DD - GENERAL EXPENSES	8,234,646	9,027,033	9,027,033	9,052,900
	DE - CONTRACTUAL SERVICES	11,457,359	12,419,900	12,419,900	12,792,797
	DF - UTILITY COSTS	3,930,374	3,986,764	3,986,764	4,706,564
	HD - DEBT SERVICE CHARGEBACKS	14,374,590	16,602,417	16,878,063	16,875,858
	HF - INTER DEPARTMENTAL CHARGES	44,493,003	45,862,809	45,862,809	41,964,979
	HH - INTERFUND CHARGES	31,276	0	0	16,985
	OO - OTHER EXPENSE	674,438	3,000,000	1,000,000	6,000,000
EXP Total		758,069,055	783,258,031	808,894,474	815,751,631
REV	AA - OPENING FUND BALANCE	23,250,943	0	0	5,000,000
	BC - PERMITS & LICENSES	6,164,181	3,728,500	4,228,500	5,028,500
	BD - FINES & FORFEITS	1,289,238	2,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	28,171	288,700	288,700	288,700
	BF - RENTS & RECOVERIES	567,078	66,140	96,140	66,140
	BH - DEPT REVENUES	27,024,499	29,465,500	28,465,500	30,265,500
	BJ - INTERDEPT REVENUES	10,140,782	10,428,479	10,428,479	12,746,849
	BW - INTERFUND CHARGES REVENUE	414,242	381,327	7,300	25,007,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	992,012	1,064,600	1,064,600	1,064,600
	IF - INTERFUND TRANSFRS	18,415,815	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	641,476	589,000	589,000	589,000
	TL - PROPERTY TAX	672,416,160	710,594,785	710,594,785	710,044,042
	TX - SPECIAL TAXES	24,193,230	23,901,000	23,901,000	23,901,000
REV Total		785,537,827	783,258,031	781,414,004	815,751,631

Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2015 Adopted Budget are \$422.5 million, virtually unchanged from the 2014 projection. Salaries, Wages & Fees and Fringe Benefits are \$363.2 million, which represent approximately 86.0% of expenses in the 2015 Adopted Budget. The overtime in the 2015 Adopted Budget is \$24 million, which represents 10.4% of the Salary, Wages & Fees. The 2015 Adopted Budget funds \$3.2 million in Workers' Compensation.

Police Headquarters OTPS in the 2015 Adopted Budget is \$56.1 million including \$36.3 million in Inter-Departmental Charges and Debt Service Chargebacks. The Department continues to work to reduce costs by leveraging external funding sources to augment its operating expenses.

PDH revenues in the 2015 Adopted Budget are \$422.5 million, which include \$12.2 million from Inter-Departmental Revenues. The largest revenue source in the Headquarters Fund in the 2015 Adopted Budget is the property tax levy, which is \$342.1 million. Other major revenue sources

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in the 2015 Adopted Budget are non-tax related department revenues consisting primarily of emergency ambulance fees of \$26.0 million and Special Taxes of \$23.9 million (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users). In addition, the 2015 Adopted Budget includes \$15.0 million in termination pay bonding.

POLICE HEADQUARTERS FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	216,745,574	224,636,856	239,455,098	230,389,708
	AB - FRINGE BENEFITS	116,948,067	125,532,917	124,365,427	132,762,921
	AC - WORKERS COMPENSATION	3,568,105	3,830,813	3,830,813	3,204,850
	BB - EQUIPMENT	249,396	347,871	347,871	400,000
	DD - GENERAL EXPENSES	3,456,708	3,649,355	3,649,355	3,952,900
	DE - CONTRACTUAL SERVICES	10,876,924	11,379,400	11,379,400	11,868,497
	DF - UTILITY COSTS	2,614,603	2,632,200	2,632,200	3,352,000
	HH - INTERFUND CHARGES	19,868	0	0	0
	OO - OTHER EXPENSE	39,070	250,000	250,000	250,000
Expenses Excluding Interdepartmental Transfers		354,518,315	372,259,412	385,910,164	386,180,876
Interdepartmental Transfers		34,123,884	38,984,263	39,259,909	36,290,578
Expenses Including Interdepartmental Transfers		388,642,199	411,243,675	425,170,073	422,471,454
REV	AA - FUND BALANCE	(5,417,241)	0	0	0
	BC - PERMITS & LICENSES	876,029	900,000	400,000	900,000
	BE - INVEST INCOME	14,426	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	459,926	66,140	66,140	66,140
	BH - DEPT REVENUES	24,639,069	25,582,500	25,582,500	26,682,500
	BW - INTERFUND CHARGES REVENUE	265,160	381,327	7,300	15,007,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	992,012	1,064,600	1,064,600	1,064,600
	IF - INTERFUND TRANSFERS	18,415,815	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	641,476	589,000	589,000	589,000
	TL - PROPERTY TAX	313,701,602	348,867,518	348,867,518	342,069,082
	TX - SPECIAL TAXES	24,193,230	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		378,781,501	401,369,385	400,495,358	410,296,922
Interdepartmental Transfers		9,860,698	9,874,290	9,874,290	12,174,532
Revenues Including Interdepartmental Transfers		388,642,199	411,243,675	410,369,648	422,471,454



POLICE HEADQUARTERS FUND				
Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	710	692	671
	DAI	361	321	360
	ORDINANCE	11	11	12
	PBA	375	357	359
	SOA	173	161	182
Full-time		1630	1542	1584
Part-time		64	51	64
Part-time/Seasonal Total		64	51	64

POLICE DEPARTMENT DISTRICT (PDD)

Expenses for the PDD Fund in the 2015 Adopted Budget are \$393.3 million including \$22.6 million in Inter-Departmental Charges and Debt Service Chargebacks, a 2.5% increase from the 2014 projection. Salaries, Wages & Fees and Fringe Benefits are \$349.4 million in the 2015 Adopted Budget, which represents 88.9% of total operating expenses. Overtime in the 2015 Adopted Budget is \$27 million, which represents 11.7% of total Salaries, Wages & Fees and includes \$1 million in special initiatives. The 2015 Adopted Budget funds \$7.6 million in Workers' Compensation. OTPS in the 2015 Adopted Budget is \$36.3 million including \$22.6 million in Inter-Departmental Charges and Debt Service Chargebacks.

Revenues in the PDD Fund in the 2015 Adopted Budget are \$393.3 million, including \$572,317 from Inter-Departmental Revenues. The property tax levy in the Adopted Budget is \$368.0 million or 93.6% of the District's revenue. The other major revenue sources include \$10.0 million in termination pay bonding, \$5.0 million in appropriated fund balance, \$5.9 million in alarm permits and fines, and \$3.6 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.



POLICE DISTRICT FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	218,667,289	212,598,430	228,430,226	231,406,838
	AB - FRINGE BENEFITS	112,021,346	118,243,742	116,121,991	117,993,102
	AC - WORKERS COMPENSATION	6,504,078	6,941,232	6,941,232	7,584,129
	BB - EQUIPMENT	169,514	227,247	227,247	600,000
	DD - GENERAL EXPENSES	4,777,938	5,377,678	5,377,678	5,100,000
	DE - CONTRACTUAL SERVICES	580,435	1,040,500	1,040,500	924,300
	DF - UTILITY COSTS	1,315,771	1,354,564	1,354,564	1,354,564
	HH - INTERFUND CHARGES	11,408	0	0	0
	OO - OTHER EXPENSE	635,368	2,750,000	750,000	5,750,000
Expenses Excluding Interdepartmental Transfers		344,683,147	348,533,393	360,243,438	370,712,933
Interdepartmental Transfers		24,743,709	23,480,963	23,480,963	22,567,244
Expenses Including Interdepartmental Transfers		369,426,856	372,014,356	383,724,401	393,280,177
REV	AA - FUND BALANCE	28,668,184	0	0	5,000,000
	BC - PERMITS & LICENSES	5,288,152	2,828,500	3,828,500	4,128,500
	BD - FINES & FORFEITS	1,289,238	2,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	13,745	271,400	271,400	271,400
	BF - RENTS & RECOVERIES	107,152	0	30,000	0
	BH - DEPT REVENUES	2,385,430	3,883,000	2,883,000	3,583,000
	BW - INTERFUND CHARGES REVENUE	149,082	0	0	10,000,000
	TL - PROPERTY TAX	358,714,558	361,727,267	361,727,267	367,974,960
Revenues Excluding Interdepartmental Transfers		396,615,541	371,460,167	370,490,167	392,707,860
Interdepartmental Transfers		280,084	554,189	554,189	572,317
Revenues Including Interdepartmental Transfers		396,895,625	372,014,356	371,044,356	393,280,177

POLICE DISTRICT FUND				
Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	60	58	58
	ORDINANCE	1	1	1
	PBA	1200	1208	1289
	SOA	161	162	160
Full-time		1422	1429	1508
Part-time		442	397	440
Part-time/Seasonal Total		442	397	440



PERFORMANCE MANAGEMENT

Police Department			
Category	Performance Measures	Description	Goal Statement
Public Safety	% 911 Calls Answ 0-10 Sec	Represents the percentage of 911 calls answered within 10 seconds by the Communications Bureau.	Protect life and property.
Public Safety	% Alarm Calls Answ 0-10 Sec	Represents the percentage of Alarm calls answered within 10 seconds by the Communications Bureau.	Protect life and property.
Public Safety	DWI Arrests	Includes the number of arrests due to the crime of operating a motor vehicle while under the influence of alcohol or drugs, including prescription drugs. Complete intoxication is not required; the level of alcohol or drugs in the driver's body must simply be enough to prevent him or her from thinking clearly or driving safely. State laws specify the levels of blood alcohol content at which a person is presumed to be under the influence.	Protect life and property.
Public Safety	Moving Violation Citations	Includes summons issuance activity for movers. Examples of moving violations include, but are not limited to, speeding, failures to yield right-of-way, failure to signal when turning, failure to use lights at night, passing in a no passing zone. This measure excludes DUI (Driving Under the Influence) citations.	Protect life and property.

Police Department					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% 911 Calls Answ 0-10 Sec	91.9%	96.1%	92.0%	96.6%	92.0%
% Alarm Calls Answ 0-10 Sec	81.6%	86.2%	82.0%	88.0%	82.0%
DWI Arrests	1,968	1,629	1,980	670	1,980
Moving Violation Citations	149,456	154,956	155,000	67,661	155,000



VISION

The Nassau County Probation Department will continue to build on its collaborative relationship with State and local juvenile and criminal justice stakeholders to facilitate the essential system reform necessary to provide better outcomes for offenders while more efficiently utilizing diminishing system resources.

MISSION

The Nassau County Probation Department strives to make our communities safer by providing cost-effective, outcome-driven alternatives to incarceration that focus on providing timely and appropriate evidence-based services to offenders that will mitigate the individual's risk of recidivism. At the same time, Probation holds fully accountable those offenders who do not benefit by the opportunity to achieve positive change in their lives.



PROBATION DEPARTMENT

Probation is a State-mandated function. The Department provides information and services to the Courts, offers crime victims a voice in the judicial system, and assists in strengthening families. Probation Officers (POs) protect the community by intervening in the lives of offenders, providing them with options, holding them accountable, and serving as a catalyst for positive change. Probation Officers are sworn New York State (NYS) peace officers, carrying significant authority and liability. Every officer hired since 2001 is required to carry a firearm on duty. All POs must earn 21 hours of mandatory training credit each year.

Probation consists of the Criminal and Family Divisions. Both provide pre-disposition diversion services, and, for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.7 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.5 million in State Aid and several hundred thousand dollars in Federal/State grants. State reimbursement for the operation of Nassau's Juvenile Detention Center (JDC), for which Probation assumed oversight from the Department of Social Services in January 2012, provided an additional \$2.2 million in 2013 (subject to annual State reconciliation).

PRE-DISPOSITIONAL INVESTIGATIONS

In 2013, Probation prepared 3,479 Court-ordered pre-disposition reports for the Criminal Court and 244 for the Family Court. These are comprehensive offender evaluations that include actuarially-based risk assessments and identify viable dispositional alternatives. Correctional facilities and NYS Parole rely on the reports, as well.

PROBATION SUPERVISION

Probation Supervision is the most common Court-imposed sanction and the most cost-effective alternative to incarceration. Probation Officers enforce the conditions of probation established by the Court. These typically include restitution to victims, treatment for addiction or emotional problems, electronic surveillance, and community service.

As of December 31, 2013, there were 6,930 adult and 88 juvenile open supervision cases in Nassau. In the face of diminishing resources, it is essential to match system response to an offender's risk of recidivism. Probation is fully committed to the use of actuarially-based risk assessment to match offender risks, needs, and services. Young felony offenders, sex offenders, repeat drunk drivers, gang members, the mentally ill, and other high-risk individuals are intensively supervised. Lower risk probationers require less direct supervision, which permits larger caseloads. Probation also employs a range of technological aids including ignition interlock devices, remote alcohol monitoring, house arrest, and GPS monitoring. If an offender violates probation, the Court issues a warrant (approximately 50 are issued per month). The rate at which the Court upholds Violations of Probation (VOP) in Nassau County is one of the



highest in New York State. Offenders are given every reasonable opportunity to make community supervision work, and those who do not are held strictly accountable.

FIELD OPERATIONS

Probation's highly successful Operation Nightwatch involves Probation and Police visiting the homes of high-risk offenders. Teams conducted 823 searches in 2013 and made 33 arrests, primarily for weapons and drugs. Night Lite, a similar operation focusing on juvenile delinquents, resulted in an additional 377 off-hours field visits and one arrest. Night Lite, like Nightwatch, is largely State funded. In addition, support from the District Attorney's Office and Traffic Safety Board helped Probation make 3,235 unannounced, off-hours visits to the homes of drunk drivers and 1,422 visits to the homes of sex offenders in 2013.

ALCOHOL INTERLOCK MONITORING (AIM)

Probation has led New York in utilizing ignition interlock devices to combat drunk drivers for several years. In 2010, through Probation's Alcohol Interlock Monitoring (AIM) program, Probation expanded its services to include the interlock monitoring of relatively low-risk, first-time DWI offenders sentenced to Conditional Discharges (unsupervised probation). Through ongoing collaboration with the County Executive's Office, Judiciary, District Attorney's Office, Traffic Safety Board, and other stakeholders, Nassau County continues to set the standard for DWI management, including the 538 drunk drivers known to AIM in 2013.

PRE-TRIAL SERVICES

Nassau County continues to have one of the highest pre-trial detention rates in New York, significantly affecting local costs of incarceration. New York State Division of Criminal Justice Services (DCJS) funding supports Probation's efforts to keep the percentage of pre-trial detainees as low as possible and allows the Nassau County Correctional Center to operate at a more cost-efficient classification level. In 2013, Probation Officers screened 11,858 prisoners awaiting arraignment and interviewed 2,616 of them. Probation also monitors approximately 900 defendants Conditionally Released to Probation (CRP) as an alternative to pre-trial detention.

ADOLESCENT DIVERSION

Nassau County's Adolescent Diversion Program (ADP), one of nine pilot sites Statewide, has been operational since January 17, 2012. In 2013, Probation risk-assessed 780 non-violent 16 and 17 year-olds to help identify those adolescents appropriate for diversion and those requiring services to address specific needs, which, left unaddressed, increase their potential for further antisocial behavior. Of the 780 defendants, 339 ultimately had their charges dismissed, almost all after making fewer court appearances than would have occurred absent ADP. Again, Probation is collaborating with system stakeholders to achieve better outcomes while preserving system resources.



INTAKE SERVICES

In our role as the Family Court “gatekeeper,” Probation is mandated to provide “adjustment services” to divert appropriate Juvenile Delinquents from Family Court. In 2013, Probation opened 420 Intake cases. Each juvenile was risk-assessed, and 191 were successfully adjusted without appearing before a judge. In addition to improved outcomes at the individual level, Intake Services preserves Court resources for those juveniles needing them most. Again, the goal is matching timely and appropriate system response to offender risks and needs.

JUVENILE DETENTION CENTER

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting Family or Criminal Court appearances. In June 2012, NYS Office of Children and Family Services (OCFS) approved Nassau’s request to reduce the number of certified detention beds by half, from 16 to 8. Local reform efforts have allowed Probation to reduce secure detention costs dramatically while maintaining the same level of care for the juveniles. State reimbursement offsets 49% of the remaining local costs. Nassau also continues to rent unused beds to Suffolk County and other counties on a per diem, 100% reimbursement basis, further reducing costs.

In 2013, Nassau was named one of six OCFS Juvenile Detention Alternatives Initiative (JDAI) pilot sites, bringing additional State dollars as well as Annie E. Casey Foundation funding that supports further local system reform and helping to establish a detention model that will impact policy and funding Statewide.

GOALS

- Assess pre-trial defendants awaiting arraignment who are at risk of detention and provide the court with alternatives to incarceration as appropriate
- Collaborate with local juvenile justice stakeholders to ensure that only those juveniles for whom there is no appropriate alternative are placed in detention and, while in detention, their individual needs are assessed and addressed in a secure and safe environment
- Provide adjustment services to select juvenile delinquents and non-violent adolescents that identify and address the drivers of their risk of recidivism and divert as appropriate those youth who do not require formal and/or protracted court contact
- Prepare thorough, timely pre-disposition reports for the courts that meaningfully inform judicial decisions and establish a rational basis for the community supervision of appropriate offenders
- Provide supervision services to mitigate those underlying issues that otherwise aggravate an offender’s risk of recidivism and produce positive supervision outcomes for the offenders while addressing the safety needs of the community
- Maintain a robust field presence, in cooperation with other law enforcement agencies, capable of responding to both individual offender and community issues



OBJECTIVES

- Expand integration of available technologies and best practices including case management and actuarial risk assessment to inform case-level and system resource allocation decisions
- Improve the collection, analysis, and sharing of local justice system data to understand what works well and what does not work as well
- Collaborate with juvenile and criminal justice stakeholders on future local and State reform initiatives that will ensure system resources are reserved for those offenders with the greatest needs and/or presenting the greatest risks absent the availability of those resources
- Aggressively pursue State and Federal funding to maximize support for local programs and initiatives that improve system outcomes and enhance public safety

2015 BUDGET HIGHLIGHTS

Expenses for the Probation Department in the 2015 Adopted Budget are \$19.2 million, a 1.5% increase from the 2014 projection. The 2015 salary appropriation of \$17.2 million is a 5.0% increase from the 2014 projection, primarily due to including previously budgeted but vacant positions and the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

The 2015 Adopted Budget funds \$1.9 million in Other Than Personal Services (OTPS), a 21.9% decrease primarily due to a decrease in Interdepartmental Charges of 26.8% related to adjustments in the allocation methodology.

The 2015 Adopted Budget assumes Probation will realize \$6.9 million in revenue, a 3.2% increase from 2014, primarily from State Aid reimbursements for the Juvenile Detention Center.

PROBATION



PB - PROBATION

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	15,944,982	16,751,515	16,399,057	17,226,241
	BB - EQUIPMENT	25,320	30,900	30,900	30,900
	DD - GENERAL EXPENSES	228,207	277,800	277,800	290,700
	DE - CONTRACTUAL SERVICES	441,007	653,325	653,325	503,325
	DF - UTILITY COSTS	450	500	500	500
	HF - INTER DEPARTMENTAL CHARGES	1,958,128	1,535,544	1,535,544	1,124,541
EXP Total		18,598,093	19,249,584	18,897,126	19,176,207
REV	BF - RENTS & RECOVERIES	33,502	0	0	0
	BH - DEPT REVENUES	1,811,618	1,780,000	1,780,000	1,674,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	202,123	16,000	47,233	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	4,778,773	4,857,877	4,857,877	5,207,877
REV Total		6,826,016	6,653,877	6,685,110	6,897,877

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	198	189	188
	ORDINANCE	2	1	2
Full-time		200	190	190
Part-time		17	14	14
Part-time/Seasonal Total		17	14	14

PROBATION



PERFORMANCE MANAGEMENT

Probation Department			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Arrests per Caseload	Reflects the number of new arrests as a percentage of the total Criminal Probation caseload.	Rehabilitate offenders through the strict enforcement of the Conditions of Probation.
Public Safety	% Intvwd of Cs Screened	The number of pre-arraignment cases interviewed as a percentage of the number of pre-arraignment cases screened.	Goal Statement: Provide Arraignment Court with detention risk information on the greatest number of prisoners.
Public Safety	% Juveniles Adjusted at Intake	Represents the number of juvenile delinquents successfully diverted from formal Court contact.	Improve outcomes for juveniles while more efficiently utilizing system resources.
Public Safety	% Juveniles Placed	Represents the number of Juveniles placed in juvenile facilities after a Violation of Probation as a percent of total cases discharged.	Reduce placement of Juveniles in costly residential programs through enhanced supervision focusing on evidence-based practices.
Public Safety	% Prob Comp of Tot Dischge	Represents the rate of successfully completed Family Division and Criminal Division probation cases as a percentage of total cases discharged.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers by promoting pro-social behavior.
Public Safety	% Prtrl Part-Fail Return Court	Represents the number of Pretrial participants released under supervision who fail to return for a scheduled court appearance as a percentage of all Pretrial released participants.	Decrease County expenditures through efficient use of the Pre-Trial Unit. Maximize the number of defendants who return to Court through Pre-Trial supervision.
Public Safety	Cases Adjourned Ratio	The ratio of cases adjourned due to unavailability of probation report to total caseload (investigation assigned plus carried monthly).	Provide investigation reports to courts in a timely manner to maximize the efficient disposition of cases.
Public Safety	DWI-#Cases per Officer	The number of Driving While Intoxicated (DWI) cases assigned per DWI Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by DWI probationers.

PROBATION



Category	Performance Measures	Description	Goal Statement
Public Safety	Fees-Collected % Billed	The dollar amount of probation fees collected as a percentage of fees billed.	Offset the costs of state mandated probation services through the collection of fees.
Public Safety	FSU-# Cases per Officer	The number of Field Service Unit (FSU) cases assigned per Probation Officer. The purpose of the FSU is to ensure that those probationers who are assessed and classified as being at high risk of recidivism are supervised in a manner that best meets their needs and the safety needs of the community.	Protection of the community through monitoring and enforcing the conditions of probation and reducing the number of crimes committed by high risk probationers.
Public Safety	Reg Supvs Crim-#Cs/Ofcr	The number of Criminal Division general supervision cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers.
Public Safety	Restitution-Collected %Billed	The amount of restitution dollars collected as a percentage of restitution dollars billed. Restitution is collected and distributed to the victims of the crime committed by the offender.	Maximize the collection and distribution of restitution to crime victims.
Public Safety	Sex/Viol Cases per Officer	The number of Sex Offender and Domestic Violence cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of sexual offenses committed by probationers.

Probation Department						
Performance Measures	Division	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Arrests per Caseload	Criminal	1.17%	1.11%	1.50%	1.09%	1.50%
% Intvw'd of Cs Screened	Criminal	22.0%	22.1%	20.0%	19.5%	20.0%
% Juveniles Adjusted Intake	Family	56.8%	42.6%	40.0%	56.2%	40.0%
% Juveniles Placed	Family	11.8%	19.8%	12.0%	15.6%	15.0%
% Prob Comp of Tot Dischge	Criminal	89%	89%	80%	83%	80%
% Prob Comp of Tot Dischge	Family	87%	80%	75%	84%	75%
% Prtrl Part-Fail Return Court	Criminal	2.8%	3.8%	5.0%	6.5%	6.0%
Cases Adjournd Ratio	Criminal	1.0%	0.8%	5.0%	0.4%	2.0%
DWI-#Cases per Officer	Criminal	96	92	95	96	100
Fees-Collected % Billed	Criminal	41.75%	44.12%	35.00%	46.74%	40.00%
FSU-# Cases per Officer	Criminal	--	55	40	46	50
Reg Supvs Crim-#Cs/Ofcr	Criminal	87	88	95	109	110
Restitution-Collected %Billed	Criminal	33.88%	69.42%	30.00%	25.78%	25.00%
Sex/Viol Cases per Officer	Criminal	45	44	50	43	50



VISION

To settle matters professionally, expeditiously, and equitably for estates referred to the Office

MISSION

To act under and with the authorization of the New York State Surrogate Court Procedure Act, Article 12, and Sections 1201-1219



PUBLIC ADMINISTRATOR

The Office of the Public Administrator (PA) is entrusted with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of that will. The Office is responsible for managing all aspects of collecting and distributing estate assets.

GOALS

- Manage resources to settle estates in a timely and efficient manner

OBJECTIVES

- Increase efficiency in providing the County with revenue from Estate Commissions
- Increase efficiency in providing reimbursement to the Department of Social Services

2015 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2015 Adopted Budget are \$491,799, a 5.4% decrease from the 2014 projection. Expenses include Salary and Wages of \$475,249, a 5.5% decrease from the 2014 projection due to completion of terminal leave expense in 2014. Other Than Personal Services (OTPS) expense remains flat at \$16,550.

Revenues for the Office of the Public Administrator in the 2015 Adopted Budget are \$500,000, a 9.1% decrease from the 2014 projection. This is primarily due to a high volume in the settlement of old cases in 2014 not anticipated in 2015. The revenues are the earned commissions based on the Office’s normal rate of 5% on estates that are closed.

PA - PUBLIC ADMINISTRATOR					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	484,853	506,013	503,056	475,249
	DD - GENERAL EXPENSES	2,147	9,250	9,250	9,250
	DE - CONTRACTUAL SERVICES	7,300	7,300	7,300	7,300
EXP Total		494,300	522,563	519,606	491,799
REV	BH - DEPT REVENUES	543,302	400,000	550,000	500,000
REV Total		543,302	400,000	550,000	500,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	4	4	4
	ORDINANCE	2	2	2
Full-time		6	6	6



VISION

The Department of Public Works serves Nassau County residents and the business community by effectively and efficiently providing improvements to the County infrastructure, protecting the environment, and ensuring a community that is a safe and enjoyable place to live and work.

MISSION

The Department of Public Works strives to achieve excellence in the delivery of essential services such as planning, designing, constructing, managing, operating, and preserving Nassau County's network of infrastructure, transportation, real estate, and environmental and natural resources.



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) has five functional areas: Administration, Engineering, Operations, Fleet, and Real Estate.

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development, and management of human resources, information technology, and public information. Included in the Administration Division is the Capital Program Office, which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Departmental operations.

ENGINEERING

The Engineering Division administers and coordinates engineering activities related to the public infrastructure of Nassau County. Subdivisions within Engineering include the following.

- **Water/Wastewater Engineering** handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, ground water contamination issues as well as all storm water management program components including drainage, design, and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all pump stations and sanitary sewer infrastructure.
- **Civil and Site Engineering** designs and constructs all buildings and structures under the control of the County.
- **Traffic Engineering** performs traffic surveys on all County roadways. They guide decision-making for signs, signals, and other devices for direction and control of traffic and improvements in street and highway safety design for all users of Nassau County's roadways including motorists, motorcyclists, bicyclists, and pedestrians.
- **Traffic Safety Division** manages the Nassau County Child Passenger Safety Program that trains parents how to restrain their children in an appropriate child safety seat. It also manages the County's STOP DWI Program that works to reduce the number of deaths or injuries in alcohol- and drug-related crashes. The STOP DWI Coordinator administers the program and coordinates the efforts of law enforcement, prosecution of offenders, probation, and public information and education. Traffic Safety, working with Traffic Engineering, helps in site selection for the Red Light Camera/School Zone Program using engineering data along with safety statistics.
- **Transit Division** oversees and manages the County's bus contract with Transdev Services, Inc. (formerly Veolia Transportation Services, Inc.) and ensures compliance with all Federal Transportation Administration (FTA) requirements.



- **Construction Management** manages and supervises the construction contracts for parks, buildings, roadways, and wastewater facilities.
- **Planning** reviews and analyzes subdivision applications, County map revisions, and open space acquisitions and development applications that appear before the Planning Commission; processes and reviews zoning referrals received from Nassau County's 69 municipalities; and makes recommendations to the Planning Commission. The Division also manages and oversees FTA earmarks/grants.

OPERATIONS

The Operations Division administers and coordinates operational activities related to the public infrastructure of Nassau County. Subdivisions within Operations include the following.

- **Facilities Management** maintains all buildings and structures under County control.
- **Road Maintenance** maintains all County-owned roads and medians.
- **Bridge Maintenance** operates and maintains the two County drawbridges.
- **Snow Operations** removes snow and ice on County roadways and bridges.
- **Drainage Maintenance** manages drainage from the flow of storm water runoff at drainage channels, streams, storm water basins, and drainage culverts.
- **Mosquito Control** protects public health through aerial and ground spraying.
- **Signs & Pavement Markings** maintains County street signs and markings.

FLEET MANAGEMENT

The Fleet Management Division administers and coordinates the County's fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the police.

REAL ESTATE

Real Estate administers and coordinates all real estate matters on behalf of the County. It manages the County's leased properties, 40 landmark units for the Department of Parks, Recreation and Museums, and 60 residential units in Mitchel Field. It assists with other special projects such as appraising and negotiating the purchase of "open space" and other properties necessary for County purposes. The Division also negotiates the sale of surplus County property.

GOALS

- Utilize all available resources, working with Federal and State Agencies to recover from Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms
- Continue to ensure the safety and well-being of the County's residents on 2,000 lane miles of County-owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,600 traffic signals



- Manage United Water, the County’s selected contractor to operate and maintain three major wastewater treatment plants and 53 pump stations
- Further improve long-term County finances and planning by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans
- Monitor groundwater quality through a network of 500 groundwater-monitoring wells
- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Maintain the Department’s fleet of vehicles in peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make recommendations to it
- Analyze and review all subdivision proposals using uniform criteria to determine whether the subdivision complies with the County’s development goals
- Balance the County’s growth and economic development with the goal of environmental protection, and work with and advise the Planning Commission and the County Legislature in the area of environmental protection and the State Environmental Quality Review Act (SEQRA) process
- Provide the leadership and oversight for the Nassau Hub Study Alternative Analysis/Environmental Impact Study (AA/EIS) and ensure all Federal and State requirements are met
- Actively pursue grants to perform environmental studies that will better enable the County to create jobs and stimulate economic growth while reducing its carbon footprint
- Re-engineer the County’s real estate portfolio to consolidate County operations
- Continue to assist the Parks Department with the management of landmark units
- Continue to facilitate the purpose of the Environmental Bond Act in the implementation of acquisitions to preserve County “open space”

OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve efficiency and reduce greenhouse gas emissions by procuring more natural gas powered vehicles and reducing the number and average age of vehicles
- Expand the use of non-petroleum-based products in County buildings utilizing electrical power from renewable energy sources
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects
- Actively participate in various studies and other initiatives at both the local and regional levels designed to improve the quality and safety of transportation systems within the County and reduce air pollution and traffic congestion
- Pursue, secure, and administer State and Federal grants and comply with mandates dictated by the Moving Ahead for Progress in the 21st Century Act (MAP-21),



thereby ensuring the continued flow of Federal transportation funding to Nassau County

- Continue to review all County real estate holdings to identify and quantify efficiencies resulting from possible consolidation
- Finalize an updated database that captures all County-owned properties
- Increase revenue from the rental of landmark units
- Negotiate the purchase of the maximum amount of “open space” permitted under the Environmental Bond Acts and develop a plan for its management

2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget recognizes the Office of Real Estate, Planning and Development, and the Department of Public Works (DPW) as a single department (DPW). The merging of these three departments has streamlined redundant processes and cut costs to the County. The headcount for the Department of Public Works includes positions from Real Estate and Planning.

PW - PUBLIC WORKS DEPARTMENT					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	28,917,904	27,757,713	33,078,932	31,173,048
	AC - WORKERS COMPENSATION	1,871,344	2,228,693	2,228,693	1,593,444
	BB - EQUIPMENT	56,791	93,000	93,000	109,763
	DD - GENERAL EXPENSES	6,475,948	5,580,800	6,980,800	6,867,531
	DE - CONTRACTUAL SERVICES	123,181,710	122,407,419	125,816,818	132,151,546
	DF - UTILITY COSTS	27,062,336	28,334,292	28,334,292	30,251,793
	HF - INTER DEPARTMENTAL CHARGES	9,081,458	9,650,361	9,650,361	12,626,675
	HH - INTERFUND CHARGES	0	0	0	2,000,000
	MM - MASS TRANSPORTATION	42,517,105	43,575,746	43,175,746	43,371,263
	OO - OTHER EXPENSE	15,259,081	15,023,917	14,023,917	14,169,246
EXP Total		254,423,678	254,651,941	263,382,559	274,314,309
REV	BC - PERMITS & LICENSES	561,077	710,000	710,000	621,400
	BD - FINES & FORFEITS	0	10,000	0	10,000
	BF - RENTS & RECOVERIES	10,756,313	8,991,895	9,698,787	9,521,589
	BG - REVENUE OFFSET TO EXPENSE	0	0	0	300,000
	BH - DEPT REVENUES	47,256,956	47,871,425	48,280,204	53,432,704
	BI - CAP BACKCHARGES	(290,789)	0	0	0
	BJ - INTERDEPT REVENUES	18,541,783	17,545,265	17,545,265	19,947,925
	BR - DUE FROM OTHER GOVTS	195,987	0	0	0
	BW - INTERFUND CHARGES REVENUE	5,733,827	6,855,006	6,855,006	7,042,183
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	6,659,648	6,132,840	6,132,840	6,367,595
	SA - STATE AID REIMBURSEMENT OF EXPENSES	62,281,325	62,449,000	63,679,000	63,659,000
REV Total		151,696,127	150,565,431	152,901,102	160,902,396



Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	410	402	392
	ORDINANCE	8	9	9
Full-time		418	411	401
Part-time		29	23	30
Seasonal		20	36	40
Part-time/Seasonal Total		49	59	70

In 2011, the Metropolitan Transportation Authority (“MTA”) demanded an additional \$26 million to operate Long Island Bus, the County-owned bus system. County Executive Mangano refused to place this additional tax burden on the homeowners and employers. Unable to reach an agreement with the MTA that would benefit Nassau residents and riders, the Administration entered into a public-private partnership commencing in 2012 that maintained bus service while reducing taxpayer costs.

The 2015 Adopted Contractual Services of the Department of Public Works budget includes a \$123.8 million contract to fund the Fixed Route Bus and Paratransit Operation, Management and License Agreement with Transdev Services, Inc. (formally Veolia Transportation Services, Inc.). The contract is mainly funded with State and Federal dollars but includes bus service revenues, of which \$51.4 million are bus fares. The County, as required by the agreement, provides a \$2.5 million funding match for NICE (Nassau Inter-County Express) Bus service of which \$1.9 million is for fixed routes and \$609,600 is for the Able-Ride Paratransit routes.

The 2015 Adopted Expense Budget for the Department of Public Works is \$274.3 million. This includes \$31.2 million in Salary and Wages, which is a decrease of \$1.9 million or 5.8% from the 2014 projection. The 2015 salary appropriation includes the impact of the Labor Agreement with the Civil Service Employees Association (CSEA) that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset the additional labor agreement cost.

The County has entered an Operating and Maintenance agreement for the Nassau County Sewer System with United Water Long Island Inc. (SPE), which the Nassau County Legislature passed on July 18, 2014. United Water will perform all operating, treatment, and maintenance for the system on behalf of the County, which will allow Sewer and Storm Water employees to perform work for the Department of Public Works displacing overtime costs through an Interfund Charge.

Other Than Personal Services (OTPS) is \$15.3 million (excluding the Transdev Services Contract) which is \$977,529 or 6.8% higher than the 2014 projection. The increase is mainly attributable to higher general expenses for snow operations.

PUBLIC WORKS



The revenues for the Department of Public Works in the 2015 Adopted Budget are \$39.1 million excluding the revenue that funds the Transdev Services contract. Inter-Departmental and Interfund Charges account for most of the Department's revenue. The remaining \$12.1 million is primarily from the rental of various County properties.

PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, <u>excluding Police vehicles.</u>	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	% Capital Projects on Time	Includes the percentage of Capital projects finishing within a 30 day window of scheduled days to completion phase.	To improve the timeliness of the advancement of the County's Capital Projects.
Government Efficiency	% Catch Basins Serviced	Represents the number of Catch Basin Cleaning Chambers serviced as a percentage of all County owned catch basins.	Provide regular routine service of County owned catch basins.
Government Efficiency	% Complaint Letters Rsp To	Represents the number of Constituent Affairs Complaint Letters responded to in writing as a percent of total letters received. This calculation is on a cumulative basis.	Improve the level of service the Department provides to the residents of Nassau County.
Economic Growth	Advertising Bus Shelters Install	Includes the number of bus shelters that have paid advertisements.	To increase the revenue to the County and improve service to Long Island Bus customers.
Government Efficiency	Facility W/O Response Time	Represents the average operational down time per facilities work orders.	Improve the level of service that the Department provides to occupants and users of County facilities.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, <u>excluding Police vehicles.</u>	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Government Efficiency	SD-Avg Adj Decision Time	Includes the average number of days elapsed from date heard to date of decision for all minor sub-division cases decided, <u>excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.</u>	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Storm Water BMP Inspect	Includes the inspection of Storm Water Best Management Practices (BMPs) in accordance with State mandates. These are physical structures such as sedimentation chambers, Continuous Deflection Separation (CDS) units and catch basin inserts that have been in	Achieve State mandate inspection of Storm Water Best Management Practices (BMPs).

PUBLIC WORKS



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Sub Div-Avg Adj Hear Time	Includes the average number of days elapsed from date received to date of public hearing for all minor sub-division cases heard, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor sub-division cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Zoning Applications Received	Includes the number of zoning applications received in a reporting calendar month.	To improve the quality of services provided to the public, the Planning Commission, and County through expedited review of individual applications, increased computerization of functions and expanded role in connection with regional land use issues.

Department of Public Works					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
# of Fleet Vehicles	1,214	1,216	1,160	1,239	1,200
% Capital Projects on Budget	76.0%	85.9%	70.0%	91.6%	75.0%
% Capital Projects on Time	71.2%	74.7%	50.0%	79.0%	70.0%
% Catch Basins Serviced	9.4%	8.9%	10.0%	N/A	10.0%
% Complaint Letters Rsp To	40.4%	61.7%	70.0%	62.8%	70.0%
Advertising Bus Shelters Installed	0	11	10	5	10
Facility W/O Response Time	29.0 Days	68.9 Days	21.0 Days	129.8 Days	50.0 Days
Fleet Vehicles-Yearly Avg Age	9.3 Yrs	9.5 Yrs	9.3 Yrs	10.0 Yrs	10.0 Yrs
SD-Avg Adj Decision Time	.8 Days	1.7 Days	62.0 Days	1.0 Days	30.0 Days
Storm Water BMP Inspect	44	41	40	20	40
Sub Div-Avg Adj Hear Time	25.8 Days	24.5 Days	62.0 Days	26.6 Days	30.0 Days
Sump Basin Cleanings	4,620	1,742	1,800	N/A	1,500
Zoning Applications Received	2,178	2,186	2,100	839	2,000



VISION

Under the direction of the Nassau County Clerk, the Vision of the Office of Records Management is to manage, store, access, and protect archival Court and County records, along with other vital information in a secure, environmentally controlled Records Center maintained in accordance with guidelines promulgated by the New York State Office of Court Administration and the New York State Archives and Record Administration.

MISSION

The Mission of the Office of Records Management is to ensure that the records of County departments are maintained in accordance with New York State Archives standards, enhance controls, reduce costs, improve service, and support compliance requirements. The Division of Micrographics reduces the volume of permanent paper documents by converting them to microfilm.



RECORDS MANAGEMENT

The Office of Records Management, administered through the Office of the Nassau County Clerk, maintains records for numerous County departments through archival and micrographic services in accordance with New York State Archives and Record Administration guidelines. The County Clerk serves as the Records Management Officer. Records Management serves County departments in the following areas.

- Stores records properly submitted and inventoried by the originating departments in a secure and controlled environment
- Makes records available upon department requests
- Microfilms paper documents
- Assists departments with document destruction in accordance with New York State Records Retention guidelines

GOALS

- Ensure that the records of County departments are protected, filed and made accessible when individual departments request retrieval
- Improve document archival in an effort to meet New York State Archives standards

OBJECTIVES

- Increase productivity and receipt of documents for archiving by maintaining adequate staff
- Install high-density shelving to accommodate the increasing number of documents stored in the County's Records Center
- Install and maintain proper HVAC (heating, ventilation, and air conditioning) and Humidity Control, as well as water and fire detection systems, in accordance with New York State requirements for archiving, storing, and protecting documents
- Implement electronic inventory management to provide services more efficiently

2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget for the Office of Records Management is \$1.2 million. This includes \$888,915 in Salary and Wages, an increase of \$136,888 or 18.2% from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Labor Agreement with the Civil Service Employees Association (CSEA) that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014 and other salary adjustments. Other Than Personal Services (OTPS) total \$290,500, which is consistent with the 2014 projections.

RECORDS MANAGEMENT



Budgets for the Office of Records Management have remained relatively constant over the past few years while providing Nassau County residents with real-time services and improved access to official records.

RM - RECORDS MANAGEMENT

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	734,271	879,484	752,027	888,915
	BB - EQUIPMENT	4,972	5,000	5,000	5,000
	DD - GENERAL EXPENSES	157,837	160,500	160,500	160,500
	DE - CONTRACTUAL SERVICES	118,036	125,000	125,000	125,000
EXP Total		1,015,116	1,169,984	1,042,527	1,179,415

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	14	12	12
Full-time		14	12	12
Part-time		13	6	13
Seasonal		8	0	8
Part-time/Seasonal Total		21	6	21



VISION

The Department of Shared Services serves all County agencies in a team environment by delivering timely, efficient and cost-effective procurement services, and by achieving further improvements and savings through technological and professional sourcing and procurement techniques.

MISSION

The Department of Shared Services provides quality services to both internal and external customers through responsive action, dedicated effort, and a commitment to innovation, excellence, and equal opportunity.



DEPARTMENT OF SHARED SERVICES

The Shared Services Department is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through the applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

GOALS

- Meet the service level expectations of County agencies while ensuring full compliance with State and County law
- Assume primary responsibility for monitoring the contract process and distribute weekly status reports on pending contracts to assist in expediting the process
- Assist in reducing inventory carrying costs by selling/auctioning County surplus equipment
- Continue to work with Information Technology in testing and implementing all new phases and functionalities of E-Procurement
- Work with Minority Affairs to expand outreach efforts to Minority and Women Owned Business Enterprise vendors

OBJECTIVES

- Employ standardization in the procurement of office supplies, office equipment and related maintenance, and vehicles to produce economies of scale savings where practicable
- Work with banks, Comptroller's Office, County Attorney's Office, Compliance Office, Fleet, and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Account for industrial supplies
- Promote the on-line vendor database to increase vendor competition
- Continue to update the Purchasing Handbook and work with the Office of Emergency Management in maintaining emergency preparedness and procedures for the Shared Services Department
- Initiate and finalize Inventory Management with the assistance of OMB, Information Technology, and other agencies
- Establish a centralized, shared service purchasing model to meet the needs of the County
- Identify opportunities to create synergies and strategic sourcing approaches to procurement
- Streamline and reorganize departmental purchasing functions where appropriate to yield operating efficiencies

SHARED SERVICES



- Offer pre-procurement planning and workshops to maximize bidding opportunities and minimize emergency purchases
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles
- Encourage economies of scale by cooperative purchasing with both the Long Island Purchasing Council and Nassau County BOCES/NSSBA 21st Century Demonstration Grant joint purchasing cooperatives

2015 BUDGET HIGHLIGHTS

Expenses for the Department of Shared Services (PR) in the 2015 Adopted Budget are \$1.0 million, a 6.5% increase from the 2014 projection. The 2015 salary appropriation of \$948,209 is a 2.7% increase from the 2014 projection, primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. This is partially offset by the anticipated attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014.

The 2015 Adopted Budget funds \$56,050 in Other Than Personal Services, a 192% increase primarily due to costs associated with the implementation of the web-based procurement system.

The 2015 Adopted Budget assumes the Department of Shared Services will realize a 142.4% increase in revenue. Department Revenues of over \$500,000 are attributable to the implementation of a Countywide web-based procurement system with an annual vendor registration fee of \$100.

PR - SHARED SERVICES					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	908,683	877,769	923,591	948,209
	DD - GENERAL EXPENSES	10,097	17,500	17,500	18,950
	DE - CONTRACTUAL SERVICES	1,495	1,700	1,700	37,100
EXP Total		920,276	896,969	942,791	1,004,259
REV	BF - RENTS & RECOVERIES	403,665	200,000	200,000	200,000
	BH - DEPT REVENUES	15,407	528,500	100,500	528,500
REV Total		419,072	728,500	300,500	728,500

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	9	9	7
	ORDINANCE	2	2	2
Full-time		11	11	9

SHARED SERVICES



PERFORMANCE MANAGEMENT

Department of Shared Services			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encmbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.
Government Efficiency	Vendors-Registered On-line	Includes the number of vendors registered via the Nassau County on-line vendor registration process, captured in a weekly report from E-Procurement.	Increase the on-line vendor database to increase vendor awareness and competition. Work with Tier Technologies to continue testing and full implementation of "Vendor Bid Notification Service".

Department of Shared Services					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
\$ Savings-Paid/Encmbrd Price	\$ 1,721,252	\$ 1,777,617	\$ 1,000,000	\$ 1,298,647	\$ 1,000,000
Vendors-Registered On-line	13,800	14,969	15,000	15,626	4,000



VISION

The Sheriff's Office seeks to maintain operational and fiscal accountability relating to the care and control of inmates, and ensure the swift execution of Family Court orders by the Enforcement Unit.

MISSION

The Office of the Sheriff comprises two distinct divisions: the Corrections Division and the Enforcement Division. The Corrections Division seeks to provide a safe and secure environment for the staff and inmates, while providing for the care and custody of detainees and prisoners committed to its custody by the judiciary. In this regard, the Department is required to comply with all laws, specifically correction law, oversight agencies, specifically the New York State Commission of Correction, existing consent decrees, and Court mandates. The Enforcement Division carries out the orders of the New York State courts, including the discovery and seizure of property, the execution of warrants, and the enforcement of evictions.



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

The Office of the Sheriff is committed to maintaining a safe and secure environment for staff and inmates through the implementation of management strategies that are cost-effective and promote safety, as well as through the efficient utilization of resources. The Office is comprised of two divisions: Enforcement and Corrections.

The Office of the Sheriff continues to build on the success of its relationship with other members of the criminal justice community. For example, a number of uniformed members of the Office work in multi-agency law enforcement task forces that promote safety and security for the public. Additionally, the Office has established a collaborative relationship with the Nassau County District Attorney's Office, which has resulted in the aggressive investigation of criminal conduct and successful prosecution of inmates remanded to its custody.

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units.

- **Central Office** is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses, and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff members assigned to this Division are also responsible for the overall management of personnel in the Civil Enforcement Unit.
- **Family Court Unit** provides and oversees security of the detention areas of Family Court. This Unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk Counties and the five boroughs of New York City. Members of the Unit provide transportation services for juvenile offenders and other detainees in the custody of other agencies, such as the Department of Social Services (DSS) and the Department of Probation. The Family Court Warrant Squad works collaboratively with DSS to support the Temporary Assistance for Needy Families (TANF) Program in apprehending parents or guardians who are in violation of support order decrees issued by Family Court.
- **Field Unit** executes and enforces various court orders received in the Civil Enforcement Central Office and orders issued by the County Attorney's Office, the Department of Human Services – Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, and the Office of Consumer Affairs.
- **SLAP/Warrants (Sheriff's Location of Assets Program)** is responsible for investigating cases referred by DSS to locate assets of parents who fail to provide required child support payments and preparing cases that DSS presents in Family Court for upward modification of child support.



CORRECTIONAL CENTER

The Correctional Center operates pursuant to New York State Correction Law and Section #2002 Local Law under the direction and supervision of the Nassau County Sheriff. The Correctional Center houses individuals charged with or convicted of crimes, and those remanded to the custody of the Sheriff on civil matters in Nassau County. Inmates, male and female, await trial, serve sentences, or await transfer to another facility. The Correctional Center consists of six distinct units.

- **Budget and Finance** is responsible for fiscal operations, such as procurements and oversight of the Office's budget and inmate accounts.
- **Human Resources** is responsible for all payroll and personnel matters such as staff training, attendance control, medical compliance, uniforms section, and the Employee Assistance Program (EAP).
- **Legal/Investigations Unit** is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine Unit, Gang Intelligence, Policy and Procedures, Inmate Discipline, and Compliance Units.
- **Support Services** is responsible for capital projects, food services, maintenance, fleet service, central supply, environmental and fire safety compliance, and building facilities and grounds.
- **Security Services** is responsible for the supervision of all inmates committed to the custody of the Sheriff, including processing newly admitted inmates, discharging inmates, classifying and transporting inmates, housing inmates, inmate visits, inmate property, inmate grievances, and the operation of the Identification Unit.
- **Rehabilitation Unit** is responsible for administering the following programs: Prison Industries, High School Education Program, Inmate Council, Inmate Library, Religious Services, Community Re-Entry Programs, Vocational Programs, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs, and remedial reading services. Additionally, the staff is responsible for the Computer Operations and Communications Units.

GOALS

- Achieves its goals by creating policies and procedures designed to maintain officer safety, maintaining or increasing the current level of training in those policies and procedures, and holding officers accountable for their understanding and implementation of them
- Expedite the execution of court orders and warrants



- Reduce the cost of incarceration
- Maintain a safe and secure environment at the Nassau County Correctional Center

OBJECTIVES

- Identify the percentage of Orders of Protection served
- Report on the number of warrants executed/vacated
- Maximize the funding from civil processing fees
- Report federal inmate housing revenue
- Identify amount of savings from housing consolidation
- Calculate overtime and continue efforts to reduce it
- Report inmate violence to State Commission of Corrections and strive to reduce it

2015 BUDGET HIGHLIGHTS

The expenses for the Sheriff's Office/Correctional Center in the 2015 Adopted Budget are \$147.6 million, a 5.0% increase from the 2014 projection. Expenses include Salaries and Wages of \$118.9 million, a 6.4% increase from the 2014 projection. The 2015 salary increase is primarily due to the impact of the Sheriff's Correction Officers Benevolent Association (COBA) and the Civil Service Employees Association (CSEA) Labor Agreements that the County Legislature and NIFA recently approved. The Correctional Center's overtime funding is \$17.4 million, \$895,516 or 5.4% higher than 2014 Projections. Although the Department anticipates the same level of overtime hours the actual cost is slightly higher to reflect the increase from the Labor Agreements. The staffing level at the Corrections Center is being maintained through the addition of new Corrections Officers classes. The additional costs are partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014.

Other Than Personal Services (OTPS) expense is \$22.8 million, a 0.8% decrease from the 2014 projection.

The revenues for the Sheriff's Office/Correctional Center in the 2015 Adopted Budget are \$7.9 million, a 16.5% decrease from the 2014 projection. This is due to the elimination of Federal Aid for in-patient medical costs along with a lower Federal inmate population. The State eliminated State Aid in connection with Title IV-D, which reimbursed the Sheriff's Department for personnel engaged in enforcing child support mandates.

SHERIFF/CORRECTIONAL CENTER



CC - SHERIFF/CORRECTIONAL CENTER

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	112,281,459	117,264,859	111,722,576	118,881,328
	AC - WORKERS COMPENSATION	6,158,955	5,907,268	5,907,268	5,905,420
	BB - EQUIPMENT	7,551	124,000	124,000	52,000
	DD - GENERAL EXPENSES	2,920,005	3,257,630	3,257,630	3,400,730
	DE - CONTRACTUAL SERVICES	18,238,349	16,280,989	16,280,989	16,560,645
	DF - UTILITY COSTS	616,088	3,373,883	3,373,883	2,833,883
EXP Total		140,222,408	146,208,629	140,666,346	147,634,006
REV	BD - FINES & FORFEITS	6,930	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	40,594	0	17,522	0
	BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,525,890	2,670,000	2,670,000	2,450,000
	BJ - INTERDEPT REVENUES	78,971	150,000	150,000	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,957,760	10,711,625	6,310,125	4,909,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(1,184)	250,000	(26,926)	55,000
REV Total		8,908,960	14,094,625	9,433,721	7,877,000

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	165	156	155
	ORDINANCE	3	2	2
	COBA	966	883	915
Full-time		1134	1041	1072
Part-time		6	6	6
Part-time/Seasonal Total		6	6	6

SHERIFF/CORRECTIONAL CENTER



PERFORMANCE MANAGEMENT

Office of the Sheriff/Correctional Center			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Orders of Protection Served	Includes the percentage of Orders issued by the Family Court that have either been successfully served on the named defendant by the deputy sheriffs or vacated by the Family Court.	Expedite the execution of Court Orders and warrants.
Public Safety	Civil Process Fees & Poundage	Reflects monies collected for the County by the Sheriff's Department as a result of executions of Civil Court judgments, and levies on personal and real property.	Expedite the execution of Court Orders and warrants.
Public Safety	Federal Inmate Housing Rev	Includes the amount of monies received from the U.S. Marshall's Service for housing Federal inmates pursuant to a contract between the County and the Marshall's Service (\$165 per inmate, per day).	Reduce cost of incarceration.
Public Safety	Housing Consolidation Savings	Reflects cost savings to the Department due to the closing of inmate housing areas. The number of areas that may be closed and the period of time during which they remain closed is relative to the inmate population, in terms of the census and classification, and available beds.	Reduce cost of incarceration.
Public Safety	Long Term 207C Employees	Includes the number of uniformed employees absent from work for 30 or more consecutive days, as a result of injuries sustained while in the performance of their duties, and who are receiving full pay and benefits pursuant to General municipal Law 207-c while absent from work.	Reduce cost of incarceration.
Public Safety	Overtime Hours-NCCC	Includes the number of hours worked beyond the regular shift by uniformed, CC-titled and civilian staff to maintain services and security at the Nassau County Correctional Center. These Overtime hours are tracked by the NCCC and differ from NUHRS reported Overtime.	Reduce cost of incarceration.
Public Safety	SCOC-Inmate Violence	Reflects the number of State Commission of Corrections (SCOC) inmate on inmate assaults that resulted in injuries to an inmate requiring medical treatment (e.g. stitches, medicine, sterile dressings).	Maintain a safe and secure environment at the Nassau County Correctional Center.
Public Safety	Warrants Executed/Vacated	Includes the number of arrest warrants issued by the Nassau County Family Court that have been either successfully executed by deputy sheriffs or vacated by the Court.	Expedite the execution of Court Orders and warrants.

SHERIFF/CORRECTIONAL CENTER



Office of the Sheriff/Correctional Center					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% Orders of Protection Served	95.2%	99.0%	85.0%	97.1%	85.0%
Civil Process Fees & Poundage	\$ 1,903,912	\$ 1,792,688	\$ 1,500,000	\$ 734,450	\$ 1,500,000
Federal Inmate Housing Rev	\$ 6,112,095	\$ 3,661,515	\$ 3,312,375	\$ 1,208,460	\$ 2,409,000
Housing Consolidation Savings	\$ 6,653,952	\$ 9,298,682	\$ 2,000,000	\$ 3,991,824	\$ 2,000,000
Long Term 207C Employees	33	36	35	37	35
Overtime Hours-NCCC	245,374	257,874	300,000	112,295	300,000
SCOC-Inmate Violence	7.0	11.0	20.0	12.0	20.0
Warrants Executed/Vacated	714	517	600	243	450



VISION

To affect positively the health, safety, and well-being of individuals and families by offering comprehensive support services through effective, efficient, and respectful service delivery, as well as enhanced communication and collaboration with other government agencies, schools, hospitals, and community-based organizations

MISSION

The Department of Social Services provides financial assistance and support services to residents of Nassau County in accordance with Federal, State, and local regulations and laws. Additionally, the Department protects children, adults and families by enforcing all State mandates by establishing, maintaining and enforcing child support orders.



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with highly-trained personnel who offer support services and financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS works toward and accomplishes its Mission by offering comprehensive services that address the financial, health, social, employment, childcare, and safety issues that may affect an individual or family.

Through the leadership of the DSS Commissioner, who is Chairperson of the County Executive's Task Force on Family Violence, the Department continues to educate the community regarding family violence. The Department has taken an active role by participating in an annual professional conference, holding a poster contest for college students to promote community awareness, and creating a directory of available resources.

DSS is responsible for

- Providing temporary financial aid to eligible recipients through programs such as the Family Assistance, Safety Net, Food Stamp, Supplemental Nutrition Assistance Program (SNAP)—formerly Food Stamps, Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by the Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting individuals such as children, through Child Protective Services (CPS), and adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law

GOALS

- Offer the highest quality, efficient, and respectful services while minimizing processing times, number of appointments, and delays through the continuing assessment and refinement of the "Single Point of Access" philosophy
- Provide employment services to eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Collaborate with the Nassau County Office of Housing and Community Development to assist clients in finding permanent housing
- Work with homeless families to secure permanent housing through the Homeless Restabilization Project
- Continue to recruit and secure resource homes for children in foster care



- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Create quality management teams to analyze Department functions and create a plan to enhance service delivery
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services
- Provide Adult Protective Services' clients with enhanced senior programs
- Work with the Nassau County Office of Youth Services in the Department of Human Services to offer preventive programs and community outreach to enhance and expand services to County youth
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations

OBJECTIVES

- Work with employers in the County to engage the unemployed in job training and education programs
- Provide community guardianships to assist eligible adults who have no one to serve as a guardian and who lack sufficient assets for a court appointed guardian
- Expand the CPS Multi-Disciplinary Team comprised of DSS (CPS), Nassau County Police Department, Nassau County District Attorney, Nassau University Medical Center, and the Coalition Against Child Abuse and Neglect (CCAN) for cases with allegations of serious physical child abuse and corresponding support services
- Continue to encourage diversity and participation by inviting representatives from communities to participate in the Advisory Council, to which the Commissioner appoints members including recipients of assistance, providers of services, and representatives from the general public, with its purpose being to act in an advisory capacity only and make recommendations regarding program planning and policy development and identify community concerns
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Work with the Nassau County Office of Housing and Community Development to assure clients that they have safe and affordable permanent housing
- Continue to work with State agencies to enhance service delivery to Nassau County residents, including but not limited to CPS's Family Assessment Response (FAR)
- Produce and distribute informative materials and conduct regularly scheduled public presentations to provide information to the community



- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families
- Continue to work in partnership with the Office of Emergency Management to create protocols for critical programs and services (e.g., Medicaid, SNAP, etc.) in the event of a disaster
- Conduct timely annual re-certifications of all Medicaid and TANF cases
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate
- Maintain the Customer Service units which respond to general questions and case-specific inquiries to provide up-to-the minute information
- Encourage individuals to participate in the Department's Dress to Impress program, which provides donated, gently used business attire to individuals with limited resources seeking employment

2015 BUDGET HIGHLIGHTS

Expenses

The Department of Social Services (DSS) expenses for the 2015 Adopted Budget are \$506.6 million, a 1.3% increase compared to the 2014 projection. This increase is primarily due to the impact of the Civil Service Employees Association (CSEA) Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014. Attrition savings from the Voluntary Separation Incentive Program (VSIP) that the County offered for the period of August 8, 2014 through September 12, 2014 partially offset by the additional labor agreement cost. In addition, the Department will add up to 12 caseworkers to meet New York Mandated caseload requirements, as well as account for the possible expiration of the Medicaid Reduction Local Share Cap on March 31, 2015.

Contractual Services

The Departments 2015 Adopted Budget for Contractual Services is \$7.9 million, an 8.5% decrease compared to the 2014 projection due to anticipated departmental efficiency savings in the miscellaneous and systems and programming contract budget lines.

Recipient Grants

DSS's 2015 Adopted Budget for Recipient Grants is \$60.6 million, relatively flat with the 2014 projection. Over 88% of Recipient Grant funding is composed of payments made to clients eligible for Temporary Assistance for Needy Families (TANF) and the Safety Net Assistance (SNA) programs. In mid-year 2014, caseloads were 7,286 compared to a 2013 caseload average of 7,278, i.e., nominally flat. In addition, there seems to be some moderation in the number of



new applications received. If this application trend continues, we can expect the number of caseloads to remain flat or decline.

Purchased Services

DSS's 2015 Adopted Budget for Purchased Services is \$68.4 million. This is \$1.9 million, or 2.8% above the 2014 projection. Purchased Services represent payments made to independent agencies that provide DSS clients with a variety of services such as Day Care, Adult and Child Protective Services, Foster Care, and Preventive Services. While the revised family income level went from 275% to 200% of the poverty level, caseloads continue to rise due to the improving economy which enables people with young children to rejoin the workforce; thereby, increasing the demand for Day Care.

Emergency Vendor Payments

The Department's 2015 Adopted Budget for Emergency Vendor Payments is \$52.8 million, a 1.0% increase. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely and include providing shelter, paying utilities, and maintaining and providing institutional care to a foster child or a child with special needs.

Medicaid

The Department's 2015 Adopted Budget for Medicaid is \$252.3 million, a 1.4% increase primarily due to the expiration of the New York State Mandate Relief Program that the State enacted as part of the its 2013-2014 budget effective April 1, 2013. The State lowered the counties' weekly Medicaid payments. The Medicaid Cap in 2015 is flat. The Medicaid Cap is due to a provision in the New York State 2014-2015 Budget that reduces the annual escalating costs of Medicaid for counties and county property taxpayers by bringing the cap down from 1% to 0% in 2015.

Revenues

DSS's 2015 Adopted Budget for Revenues is \$183.8 million. The Rents and Recoveries Revenues in the 2015 Adopted Budget are \$1.9 million, an 87.4% decrease primarily due to a prior year reversal of Foster Care and Juvenile Delinquency contracts that the Department did not fully utilize due to lower caseloads. The Federal Aid reimbursement in the 2015 Adopted Budget is \$111.7 million. This is a decrease of \$4.7 million from the 2014 projection and is primarily due to the 2014 increase in the New York State Child Care subsidy funding partially offset by fewer caseloads in the TANF program. State Aid reimbursement and Department Revenues in the 2015 Adopted Budget are \$54.9 million and \$15.0 million respectively. The \$387,246 increase in State Aid results primarily from the increase in caseloads in the Safety Net program. State Aid also includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the health and human services

SOCIAL SERVICES



departments. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim State Aid Revenue for them.

SS - SOCIAL SERVICES					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	41,985,324	44,157,561	44,377,911	45,865,399
	BB - EQUIPMENT	150,838	24,000	199,000	24,000
	DD - GENERAL EXPENSES	783,375	883,150	883,150	768,150
	DE - CONTRACTUAL SERVICES	8,195,161	8,779,143	8,679,143	7,944,143
	HF - INTER DEPARTMENTAL CHARGES	18,034,124	18,345,178	18,345,178	18,057,551
	SS - RECIPIENT GRANTS	60,658,383	64,100,000	60,143,433	60,550,000
	TT - PURCHASED SERVICES	64,511,946	61,247,021	66,547,021	68,402,576
	WW - EMERGENCY VENDOR PAYMENTS	57,010,945	56,595,000	52,250,000	52,755,000
	XX - MEDICAID	254,850,679	253,257,500	248,712,000	252,255,731
EXP Total		506,180,776	507,388,553	500,136,836	506,622,550
REV	BF - RENTS & RECOVERIES	3,405,017	1,900,000	15,050,000	1,900,000
	BH - DEPT REVENUES	15,804,371	14,974,440	14,974,440	14,988,920
	BJ - INTERDEPT REVENUES	179,194	277,029	277,029	203,771
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	98,943,851	116,791,754	116,436,362	111,743,088
	SA - STATE AID REIMBURSEMENT OF EXPENSES	54,787,837	56,538,103	54,529,368	54,916,614
REV Total		173,120,270	190,481,326	201,267,199	183,752,393

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	630	605	605
	ORDINANCE	10	11	11
Full-time		640	616	616
Part-time		101	62	85
Part-time/Seasonal Total		101	62	85



PERFORMANCE MANAGEMENT

Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Homeless Cases-Motels	Includes the percentage of eligible homeless cases housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% Homeless Housed-Motels	Includes the percentage of eligible homeless individuals (adults and children) who were housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% MA Cases Recertified	Includes the percentage of Nassau County medical assistance cases recertified in a timely manner.	Applications for assistance will be recertified in a timely manner.
Government Assistance	% TANF & SN MOE Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) and SN MOE individuals (Safety Net Maintenance of Effort) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance and Safety Net Assistance population.

SOCIAL SERVICES



Department of Social Services						
Performance Measures	Division	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
% 7 Day Safety Assess Overdue	Child Protective Services	6.7%	8.7%	6.0%	8.6%	6.0%
% Invest Overdue +60 Day	Child Protective Services	20.6%	20.5%	15.0%	23.9%	18.0%
% Current Payment Level	Child Support Enforce Programs	74.5%	73.3%	80.0%	76.6%	80.0%
% Paternity Established	Child Support Enforce Programs	86.9%	86.1%	80.0%	86.1%	80.0%
% Support Order Estb	Child Support Enforce Programs	84.3%	83.2%	80.0%	82.8%	80.0%
All App: Registered to Disp	Day Care	22 Days	20 Days	30 Days	13 Days	30 Days
% Homeless Cases-Motels	Housing Shelter & Homeless	N/A	20.4%	30.0%	18.7%	30.0%
% Homeless Housed-Motels	Housing Shelter & Homeless	N/A	31.8%	30.0%	28.6%	30.0%
% MA Cases Recertified	Medicaid	39.1%	31.5%	45.6%	32.1%	45.6%
All App: Registered to Disp	Medicaid	22 Days	17 Days	45 Days	14 Days	45 Days
% TANF & SN MOE Employment	Public Assistance	24.3%	29.3%	35.8%	31.1%	35.8%
All App: Registered to Disp	Public Assistance	17 Days	16 Days	30 Days	11 Days	30 Days



VISION

To provide optimum customer service in a prompt and courteous manner and enhance public safety through education and enforcement

MISSION

To enhance pedestrian and vehicular safety through education and timely adjudication of all traffic, parking, and photo enforcement related offenses



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA) assists the District Court and some municipalities in administering the adjudication of traffic and parking tickets, Red Light Camera and School Speed Zone Notice of Liability (NOL). The Agency has an in-house collection process, which includes boot and tow as well as utilizing contract vendors to recoup revenue from delinquent defendants. The Agency works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the licenses of motorists who do not answer their traffic violations. NCTPVA may report parking scofflaw violators to NYSDMV for possible denial of registration renewal and, in some cases, the immediate suspension of all current registrations. In addition, the Agency may order a default judgment(s).

GOALS

- Offer a timely conference and/or trial for traffic and parking tickets and NOLs
- Actively pursue the collection of overdue fines and penalties
- Forward delinquent accounts to contract vendors for collection
- Leverage new and existing technologies to serve the public more efficiently and effectively
- Operate the Photo Enforcement Programs efficiently and effectively to meet the goals of education and public safety
- Enhance and influence pedestrian and motor vehicle safety by increasing public awareness through education and enforcement

OBJECTIVES

- Maintain conference scheduling of a “not-guilty” plea in a timely manner
- Offer trials as soon as practicable based on the issuing officer’s availability
- Attempt to adjudicate violations by first appearance date
- Continue sending scofflaw and suspension information to the NYSDMV
- Maintain the boot and tow program to immobilize scofflaws
- Aggressively to send billing notices on traffic, parking violations, Red Light Camera and School Speed Zone NOLs
- Expand the default judgment process to all violations
- Implement default convictions for failure-to-appear (FTA) at traffic, parking, and NOL trials and hearings
- Plan for an upgraded computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently
- Arrange for the acceptance of on-line payments for traffic violations that do not require an appearance

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Arrange for self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line
- Operate the Photo Enforcement Programs in an effective and efficient manner by screening alleged red light camera and school speed zone offenses prior to the issuance of a NOL and providing timely hearing dates

2015 BUDGET HIGHLIGHTS

In June 2009, Nassau County received State legislative approval to initiate a vehicular safety program to reduce the number and severity of accidents resulting from motorists running red lights. The initiative is commonly referred to as the Red Light Camera Program (RLCP). In May 2014, Nassau County also established a Nassau County School Zone Speed Safety Program. The program gives the County authority to install school speed zone violation-monitoring devices at fifty-six schools. Both programs are being managed by the Traffic Safety Board, which organizationally is in the Department of Public Works (DPW), with violations being adjudicated by the Traffic and Parking Violations Agency. The expectation is these programs will alter driver behavior, thereby reducing accidents while punitively assessing fines on the violators.

TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	2,680,088	3,019,815	3,056,058	4,318,830	
	BB - EQUIPMENT	1,854	8,900	8,900	9,100	
	DD - GENERAL EXPENSES	191,707	283,690	283,690	231,450	
	DE - CONTRACTUAL SERVICES	9,955,520	11,451,521	15,883,081	22,007,370	
EXP Total		12,829,169	14,763,926	19,231,729	26,566,750	
REV	BD - FINES & FORFEITS	57,736,926	62,446,289	81,105,489	98,698,400	
	BF - RENTS & RECOVERIES	83,789	0	16,309	35,000	
	BH - DEPT REVENUES	2,240	0	0	0	
REV Total		57,822,955	62,446,289	81,121,798	98,733,400	

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	38	44	41
	ORDINANCE	5	3	6
Full-time		43	47	47
Part-time		28	30	63
Part-time/Seasonal Total		28	30	63

The expenses for the Traffic and Parking Violation Agency in the 2015 Adopted Budget are \$26.6 million, an increase of 38.1% from the 2014 projection. Expenses include Salary and Wages of \$4.3 million, an increase of 41.3% from the 2014 projection. This increase is primarily due to the implementation of the speed cameras program, which required additional staffing and the effect of the Civil Service Employees Association (CSEA Labor Agreement that the County Legislature approved on April 7, 2014 and NIFA approved on May 3, 2014.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Other Than Personal Services (OTPS) expenses are \$22.2 million, a 37.5% increase from the 2014 projection. This is primarily due to costs associated with the speed and red light camera programs, which the County expects to be more than offset by their respective revenues.

The revenues for the Traffic and Parking Violation Agency for the 2015 Adopted Budget are \$98.7 million, a 21.7% increase from the 2014 projection. This is primarily due to the establishment of the School Zone Speed Safety Program with an anticipated total installation of 112 cameras, and the continued expansion of the Red Light Camera Program, which is estimated to add 45 additional cameras for a total of 265.

TRAFFIC AND PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Boots Applied	Includes the number of boots applied under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. A vehicle is eligible if a registrant has received two or more parking or Red Light Safety Camera Notices of Liability. Vehicles are identified for booting by vehicles equipped with "license plate recognition" (LPR) technology. LPR systems are able to "read" up to 10,000 plates per day on vehicles parked on city streets and can identify, within a fraction of a second, if the license plate is in eligible status.	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot Vehicles Towed	Includes the number of vehicles towed under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed.	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot & Tow-Net Payment	Includes the net payment to Nassau County of all parking fines and late fees associated with the Boot and Tow Program (excluding Boot and Tow fees). Beginning in March 2012, scofflaw vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed. Generally, the vehicle will be released from boot or impound upon payment of all parking fines, late fees, and booting and/or tow fees associated with the vehicle.	Increase compliance by using an additional enforcement tool.
Government Efficiency	1st Billing Notices	Represents the number of days after due date for TPVA to send the 1st billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date. PARKING - Increase TPVA Parking Collections. Issue billing notice for billable Parking Violations on the 7th from return date.
Government Efficiency	2nd Billing Notices	Represents the number of days after due date for TPVA to send the 2nd billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Institute a second billing letter with stronger language to ensure timely payment. PARKING - Increase TPVA Parking Collections. Continue multiple Parking billing notices to decrease use of outside vendor.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Conference Scheduling Days	Includes the number of days the conference date is scheduled after not guilty plea entry.	Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 75 days of Not guilty plea entry.
Government Efficiency	Parking and Traffic Fines and Late Fees	Includes total gross monies reduced by distribution monies. For traffic includes total monies Nassau County can book due to issuance of Traffic Violations (includes agency fee, fines, penalties and certain surcharges). For parking includes total monies Nassau County can book due to issuance of Parking Violations (includes agency fee, fines, penalties and collection fees).	The goal of TPVA is to process tickets efficiently and expeditiously utilizing TPVA resources. The efficient disposition of tickets will generate targeted revenues set for TPVA.
Public Safety	Red Light Camera Violations	Includes the number of notices of liability issued to red light camera violators. There are various ways to receive a Notice of Liability due to a Red Light Camera Violation: Left Turn while Traffic Signal is Red, Going Straight through on a Red Light Signal, Making a right on Red but failing to make a complete stop, Blatant disregard for a red light.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	RLC Revenue	Includes total collected revenue from Red Light Camera violations.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Government Efficiency	Susp-Aft NON Appear Cnfrnce Dt	Includes the number of days for TPVA to notify DMV to suspend driving privileges after conference NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend for NON appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance dates.
Government Efficiency	Susp-Aft NON Appear Trial Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after trial NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance date.
Government Efficiency	Suspend-After Pay Due Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after "suspend deferred payment" due date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date.
Government Efficiency	TPVA Trials Pending-Overall	Includes the number of pending traffic trials waiting to be scheduled by all jurisdictions.	Reduce traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled.
Government Efficiency	TPVA Phone Payments	Includes the amount of TPVA revenue collected over the phone. This measure is a subset of TPVA County Revenue.	Improve phone payment service.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Category	Performance Measures	Description	Goal Statement
Public Safety	Speed Camera Violations	Includes the number of notices of liability issued to speed camera violators.	Ensure the issuance of speed camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	Speed Camera Revenue	Includes total collected revenue from Speed Camera violations.	Ensure the issuance of speed camera violations is consistent among locations and periods for the Public Safety betterment.

Traffic & Parking Violations Agency						
Performance Measures	Division	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Boots Applied	TPVA	1,544	2,759	1,000	1,932	2,500
Boot Vehicles Towed	TPVA	76	96	75	35	75
Boot & Tow-Net Payment	TPVA	\$ 929,618	\$ 1,317,463	\$ 1,000,000	\$ 899,483	\$ 3,000,000
1st Billing Notices	Parking	8.5 Days	8.7 Days	9.0 Days	6.4 Days	9.0 Days
2nd Billing Notices	Parking	29.3 Days	30.2 Days	31.0 Days	23.0 Days	31.0 Days
Conference Scheduling Days	Parking	62.1 Days	64.6 Days	68.0 Days	61.0 Days	66.0 Days
1st Billing Notices	Traffic	6.6 Days	6.7 Days	9.0 Days	7.3 Days	8.5 Days
2nd Billing Notices	Traffic	37.3 Days	37.4 Days	40.0 Days	38.2 Days	39.0 Days
Conference Scheduling Days	Traffic	58.3 Days	64.8 Days	63.0 Days	61.9 Days	61.0 Days
Parking and Traffic Fines and Late Fees	TPVA	\$18,189,642	\$21,081,335	\$17,500,000	\$ 9,915,493	\$ 13,300,000
Red Light Camera Violations	RLC	335,929	484,148	556,470	219,511	436,590
RLC Revenue	RLC	\$23,106,813	\$36,521,642	\$38,097,115	\$ 17,565,625	\$ 32,386,595
Susp-Aft NON Appear Cnfrnce Dt	Traffic	70 Days	113 Days	80 Days	63 Days	75 Days
Susp-Aft NON Appear Trial Date	Traffic	82 Days	137 Days	80 Days	89 Days	75 Days
Suspend-After Pay Due Date	Traffic	90 Days	137 Days	80 Days	89 Days	75 Days
TPVA Trials Pending-Overall	Traffic	3,557	4,870	4,000	4,141	4,600
TPVA Phone Payments	TPVA	\$ 2,753,677	\$ 2,879,994	\$ 2,500,000	\$ 1,207,772	\$ 2,000,000
Speed Camera Violations	TPVA	--	--	--	--	538,940
Speed Camera Revenue	TPVA	--	--	--	--	\$ 39,947,853



VISION

The Nassau County Veterans Service Agency, in partnership with the U.S. Veterans Administration, other Federal agencies, New York State, and other County agencies and departments, ensures that all eligible veterans and their families receive the benefits to which they are entitled.

MISSION

The Nassau County Veterans Service Agency advocates for Nassau County veterans and their families with the U.S. Veterans Administration, New York State, and Nassau County agencies by educating them and ensuring receipt of all benefits; assisting with their financial and economic issues; expanding public awareness of veteran issues; and enhancing the quality of life for veterans in Nassau County.



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, vocational rehabilitation, burial, hospital care, blind annuity, tax exemptions, and discharge upgrading. The Agency provides free transportation for veterans to the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow, the VA Valley Stream Clinic, and the Nassau Vet Center in Hicksville. The program consists of 50 volunteer drivers.

VSA accomplishes its Mission by

- Guiding veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal
- Providing advocacy services for veterans, their spouses and dependents, thereby making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients

GOALS

- Educate veterans and their families about their benefits
- File claims for veterans and/or their families properly and in a timely manner to ensure the best possible outcome and to maximize the dollar amount received
- Allow veterans, who are currently receiving Department of Social Services benefits, to change to VA benefits

OBJECTIVES

- Streamline and improve the processing of claims and administration of benefits to ensure proper compliance
- Improve public awareness of veteran benefits and entitlements, thereby increasing the number of veterans filing for benefits
- Educate Post Commanders, Post Presidents, and Service Officers about veterans' benefits and new VA laws and regulations, thereby increasing the filing of new claims for benefits



2015 BUDGET HIGHLIGHTS

Expenses for the Veterans Service Agency in the 2015 Adopted Budget are \$487,948, a 13.4% increase from the 2014 projection. The salary increase is due to promotions as well as adjustments that align with the increases reflected in recent labor agreements. Other Than Personal Services (OTPS) expense is \$16,900, a \$4,000 increase from the 2014 projection primarily due to an increase in educational and training supplies expenses.

Revenues for the Veterans Service Agency in the 2015 Adopted Budget are \$32,899, a 91.3% decrease from the 2014 projection. The decrease is primarily due to the Department no longer participating in or receiving revenue from the Inter-Departmental Chargeback Program. Revenues also include New York State reimbursement for some Salary and Wage expenses.

VS - VETERANS SERVICES AGENCY					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	328,018	385,877	417,466	471,048
	DD - GENERAL EXPENSES	5,926	11,200	11,200	16,200
	DE - CONTRACTUAL SERVICES	0	700	700	700
	HF - INTER DEPARTMENTAL CHARGES	217,227	1,000	1,000	0
EXP Total		551,172	398,777	430,366	487,948
REV	BJ - INTERDEPT REVENUES	0	346,159	346,159	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	59,703	32,899	32,899	32,899
REV Total		59,703	379,058	379,058	32,899

Head Count	Union	2014 Adopted Budget	On Board HC 9/4/2014	2015 Adopted Budget
Full-time	CSEA	5	5	5
	ORDINANCE	2	2	2
Full-time		7	7	7



PERFORMANCE MANAGEMENT

Veterans Services Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Services Provided	Represents the number of Veteran services provided. Examples of such services are medical benefits, military records, education, burial, insurance, loans, taxes, letter review, homeless program, transportation to VA hospital and clinic and claims maintained.	Provide advocacy services for Veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients.
Government Assistance	% Vet Counselors Using VIMS	Represents the percentage of Veteran Service Agency Counselors using the VIMS (Veterans Information Management) System.	All VSA Counselors to use the efficient and paperless VIMS (Veterans Information Management) system to store Veterans information.
Government Assistance	% VSA Vehicles >100K Miles	Represents the total percentage of Veteran Service Agency Fleet Vehicles used for veteran transportation that have over 100,000 miles driven.	Replace vehicles used for Veterans transportation that have over 100,000 miles driven.

Veterans Services Agency					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Veteran Cash Awards	\$ 7,957,214	\$ 9,305,457	\$ 8,000,000	\$ 4,136,516	\$ 5,000,000
Veteran Claims Opened	724	839	500	532	500
Veteran Services Provided	98,988	92,220	25,000	66,459	25,000
% Vet Counselors Using VIMS	--	100.0%	100.0%	100.0%	100.0%
% VSA Vehicles >100K Miles	--	55.6%	0.0%	55.6%	75.0%

VETERANS SERVICE AGENCY



FUNDS



CAPITAL FUND

The County Executive submitted the 2014 Capital Budget and Four-Year Capital Plan in May 2014, and the County Legislature adopted them in August 2014. A summary of the Adopted 2014 Capital Budget and Four-Year Capital Plan is included below.

The 2014 Nassau County Capital Budget and 2014-2017 Capital Plan (2014 Budget and Plan) include the planned capital investment of \$833.8 million over the next four years to renew and enhance the County’s extensive infrastructure and public facilities.

Between 2014 and 2017, Nassau County anticipates spending \$592.7 million on general capital projects. The other major category of capital expenditures is improvements to the Sewer and Storm Water Resource District. Funding for the entire Capital Program is in the following table.

Nassau County Capital Plan: 2014-2017

	2014	2015	2016	2017	Total FY2014 - 17
General Capital	\$155,236,977	\$246,379,582	\$98,449,272	\$92,637,478	\$592,703,309
Building Consolidation Program	\$10,795	\$1,000,000	\$0	\$0	\$1,010,795
Sewer and Storm Water Resource District	\$91,590,639	\$50,000,000	\$49,250,000	\$49,250,000	\$240,090,639
Environmental Bond Act	\$0	\$0	\$0	\$0	\$0
Total	\$246,838,411	\$297,379,582	\$147,699,272	\$141,887,478	\$833,804,743

The Capital Plan advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents. Projects include enhancements to County facilities, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities.

In 2014, the County continued to focus on completing projects it had begun in prior years. The County will be starting 18 new projects in 2014. Following are highlights of the County’s 2014 Capital Budget.

- The County expects to spend \$155.2 million on general capital projects. This represents all County capital spending with the exception of the Sewer and Storm Water and Environmental Bond Act programs.
- In addition to the general capital projects, the County plans to spend \$91.6 million for the Sewer and Storm Water program.



FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2014 Budget and Plan, a majority of funding will come from the issuance of long-term debt. The following table identifies the funding sources for the majority of the Capital Plan.

Funding Sources for the Total Capital Program, 2014-2017

	2014	2015	2016	2017	Total FY2014 - 17
County Debt	\$199,362,292	\$277,512,032	\$142,639,272	\$136,887,478	\$756,401,074
Non County (Grants, etc.)	\$47,476,119	\$19,867,550	\$5,060,000	\$5,000,000	\$77,403,669
Total	\$246,838,411	\$297,379,582	\$147,699,272	\$141,887,478	\$833,804,743

Funding Sources for the General Capital Program, 2014-2017

	2014	2015	2016	2017	Total FY2014 - 17
County Debt	\$112,047,292	\$226,512,032	\$93,389,272	\$87,637,478	\$519,586,074
Non County (Grants, etc.)	\$43,189,685	\$19,867,550	\$5,060,000	\$5,000,000	\$73,117,235
Total	\$155,236,977	\$246,379,582	\$98,449,272	\$92,637,478	\$592,703,309

Sources of funding are

- General Obligation Bonds (G.O. Bonds) – The majority of the capital program is funded through long-term debt. The County issues General Obligation Bonds, which it backs with the County’s taxing power.
- Non-County Funding (State and Federal Grants) – Grants are received from other governmental entities for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2014 FUNDING BY PROJECT CATEGORY

The County makes capital funding available for the following project types.

General Capital - The General Capital Program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories.

- Buildings: Improvements to County buildings, including rehabilitations and electrical upgrades
- Equipment: Purchase of vehicles and other equipment



- **Infrastructure:** Major infrastructure improvements including those at the Beacon Hill Landfill and new facilities at Nassau Community College
- **Parks:** Construction and rehabilitation of parks and park facilities
- **Property:** Property acquisition and use studies
- **Public Safety:** Improvements to the Nassau County Correctional Center, Police Department facilities, and Fire Service Academy
- **Roads:** Improvements to the County's roads
- **Technology:** Improvements to the County's technology infrastructure and the purchase of new software applications and computer and network equipment
- **Traffic:** Improvements to signals, traffic computers, and other traffic-related systems
- **Transportation:** Long Island Rail Road construction projects and the purchase of new buses, as well as overall planning initiatives related to the HUB

Sewer and Storm Water Resources District - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation, and/or the Sewer and Storm Water Finance Authority.

Environmental Bond Act - Funds expended to preserve open space through a special assessment approved by County voters.

Funding for road improvements and upgrades to various County buildings and other infrastructure projects comprises approximately 70% of the 2014 Capital Budget (\$78.1 million). The 2014 Capital Budget also includes \$17.5 million in public safety improvements and \$4 million in technological advancements. The following table shows funding by project category for the 2014 Capital Budget.

2014 General Capital County Debt /Funding by Project Category

Buildings	\$ 27,350,000
Equipment	\$ 4,675,000
Infrastructure	\$ 22,262,450
Parks	\$ 750,000
Property	\$ -
Public Safety	\$ 17,491,342
Roads	\$ 28,500,000
Technology	\$ 4,000,000
Traffic	\$ 6,368,500
Transportation	\$ 650,000
Total	\$ 112,047,292



TECHNOLOGY FUND

The Technology Fund, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County. The ordinance requires the fund to be restricted to the payment of technology and related expenditures, including but not limited to the purchases of equipment and software, and the retention of consultants.

The value of the Technology Fund as of the 2015 Adopted Budget is approximately \$1.9 million.

TECHNOLOGY FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	DE - CONTRACTUAL SERVICES	0	0	0	1,869,600
EXP Total		0	0	0	1,869,600
REV	AA - FUND BALANCE	1,860,527	1,860,527	1,860,527	1,860,527
	BE - INVEST INCOME	5,590	5,590	5,590	9,073
REV Total		1,866,117	1,866,117	1,866,117	1,869,600



COMMUNITY COLLEGE FUND

The Nassau Community College (NCC) Board of Trustees adopted the Fiscal Year 2015 (September 1, 2014 – August 31, 2015) Budget on June 2, 2014, and was adopted by the County Legislature on July 14, 2014. The NCC Budget is \$216,581,000, an increase of \$2,701,458 or 1.3% over the budget of the previous year. The rate of growth is driven by contractual salary increases and premium rate increases for both health insurance and pension plans. The budget contains three primary revenue sources: tuition, State Aid, and local sponsor share (Nassau County Property Taxes). The budget contains no increases in taxes, a \$146 increase in tuition per year, and a \$75 increase per Full-Time Equivalent student in State Base Aid. Additionally, the College is using \$2.5 million of fund balance to balance the budget.

Nassau Community College, a constituent member of the State University of New York (SUNY) system, is a comprehensive, full-opportunity institution of higher education. All who can benefit from its resources have the opportunity to expand their knowledge and skills and to pursue the goal of lifelong learning. The College is dedicated to high quality, low-cost education, and career preparation to meet the needs and interests of the communities it serves. It is committed to academic excellence and the dignity and worth of the individual. To these ends, Nassau Community College offers Associate in Arts, Associate in Science, and Associate in Applied Science degrees, as well as certificates and continuing education programs. Its curricula span the liberal arts and sciences and pre-professional and professional areas for the benefit of a diverse population. The College places a high priority on small classes in various fields, taught by qualified, experienced faculty, to provide an optimal educational environment.



DEBT SERVICE FUND

The County budgets all debt service (interest, principal, and set-aside payments) out of the Debt Service Fund, with the exception of certain sewer debt. These expenses are then charged to the appropriate funds on a project-by-project basis.

Prior to 2000, the County issued debt on its own. Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began to issue debt to fund the County's short-term and long-term financing needs, pursuant to NIFA's authority under State law enacted in 2000. The County re-entered the short-term market in late 2003. NIFA's statutory authority to borrow on behalf of the County effectively ended at the end of 2005. The County then resumed long-term borrowing on its own. Therefore, the County's outstanding debt consists of both County bonds and NIFA bonds. To understand the County's total debt profile, one must consider both the County's debt service and NIFA's debt service (reflected in the Other Expense Code), which is funded through NIFA's set-asides of County sales tax revenue.

Interest Expense and Principal Expense contain appropriations for scheduled interest and principal payments on outstanding and future General Obligation debt issued for projects in the General, Fire Prevention, Police Headquarters, Police District, Community College, and Environmental Bond Funds. Interest Expense also contains appropriations for interest payments on cash flow notes. Other Expenses contain appropriations for NIFA's set-asides of County sales tax revenue to fund debt service on NIFA debt and cost-of-issuance expense.

Capital Resources for Debt Service includes the projected premium from the issuance of debt. Premium is generated when the coupon on a bond or note is higher than the corresponding yield. Debt Service Chargeback Revenue is revenue for charges associated with debt service paid from the Debt Service Fund and charged to the General, Fire Prevention, Police Headquarters, and Police District Funds. Interfund Charges Revenue is payment for the debt service that the County pays from the Debt Service Fund and charges to the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. Federal Aid Reimbursement of expenses is a direct payment subsidy the County receives from the Federal Government for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010. Build America Bonds are Federally taxable, as opposed to most of the County's General Obligation Debt, which is tax-exempt.

DEBT SERVICE FUND



DEBT SERVICE FUND

E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	FF - INTEREST	75,881,813	98,451,669	94,284,821	98,129,845
	GG - PRINCIPAL	58,145,000	69,234,999	62,690,000	76,340,000
	OO - OTHER EXPENSE	202,846,098	200,658,626	201,585,026	193,554,277
EXP Total		336,872,911	368,345,294	358,559,847	368,024,122
REV	BQ - CAPITAL RESOURCES FOR DEBT	11,677,549	7,185,600	8,112,000	4,224,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	298,588,554	325,097,477	314,702,621	332,458,134
	BW - INTERFUND CHARGES REVENUE	21,643,050	30,898,909	30,953,676	26,550,439
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,952,319	5,163,308	4,791,550	4,791,549
	IF - INTERFUND	11,439	0	0	0
REV Total		336,872,911	368,345,294	358,559,847	368,024,122

ENVIRONMENTAL BOND FUND



ENVIRONMENTAL BOND FUND

The Environmental Bond Fund, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million (\$50 million in 2004 and \$100 million in 2006) in environmental program funding. As of June 30, 2014, the County had issued bonds generating \$144.2 million of proceeds.

2015 BUDGET HIGHLIGHTS

The 2015 Adopted Budget includes \$9.6 million of property tax levy collections to cover the debt service costs for environmental-related projects and purchases.

ENVIRONMENTAL FUND					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	HH - INTERFUND CHARGES	8,987,884	9,670,766	9,670,766	9,606,968
EXP Total		8,987,884	9,670,766	9,670,766	9,606,968
REV	TL - PROPERTY TAX	11,275,691	9,670,766	9,670,766	9,606,968
REV Total		11,275,691	9,670,766	9,670,766	9,606,968



FRINGE BENEFITS DEPARTMENT (GENERAL FUND)

Fringe Benefits for the County workforce are allocated for each fund. The Office of Management and Budget (OMB) provides an estimate of Fringe Benefits and centrally records them outside of departmental budgets. By doing this, the County minimizes the likelihood of incorrect allocations and gains greater control over these expenses.

Fringe Benefits include health insurance contributions for active employees and retirees as well as the County’s pension contributions for employees. Significant mandated growth in many of these categories continues to place an increasingly heavy burden on the County’s Operating Budget.

2015 BUDGET HIGHLIGHTS

Fringe Benefits allocated to the Fringe Benefits Department (General Fund) for the 2015 Adopted Budget are \$213.4 million, a 6.9% increase from the 2014 projection. The increase is primarily attributable to higher health insurance costs.

FB - FRINGE BENEFIT					
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget
EXP	AB - FRINGE BENEFITS	196,406,450	202,495,618	199,590,204	213,408,489
	EXP Total	196,406,450	202,495,618	199,590,204	213,408,489
REV	BF - RENTS & RECOVERIES	72,909	0	23,450	0
	REV Total	72,909	0	23,450	0



GRANT FUND

The County receives outside funding from grants, primarily from the State and Federal governments that reimburse the cost of certain programs. While most of these programs are in the health and human services area, the County also receives a sizeable number of grants to enhance law enforcement and public safety.

Grant funds, in most cases, cannot supplant funds in the Operating Budget. The County can use them to enhance existing services, provide new services, act as seed money for new service programs, partially or fully cover the costs of services mandated by the State or Federal government, and pay overtime for special public safety programs among other things.

In each case, when the cost of a County employee or non-personnel related services is reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the Adopted Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund by Supplemental Appropriation after the grantor assures the County of the receipt of the funds.

Grants typically cover a non-calendar year and grantors may allow the County to carry over unspent funds to future grant periods. These characteristics distinguish the funding from the State and Federal Aid budgeted in the Operating Fund.

The Office of Management and Budget will be issuing a companion document (2015 Grants Plan) to the 2015 Adopted Budget detailing active and anticipated grants and how the County will use the funding to support and enhance services.



**Appropriations in the Grant Fund
as of September 1, 2014**

Department	Appropriation	Federal	State	Other*	County
Correctional Center	\$813,080	\$788,000	\$25,080		
District Attorney	\$1,653,220		\$1,653,220		
Emergency Management	\$5,136,277	\$4,625,755			\$510,522
Fire Commission	\$75,000		\$75,000		
Health	\$12,833,799	\$101,886	\$12,600,968		\$130,945
Housing	\$17,992,410	\$17,992,410			
Human Services	\$40,068,734	\$9,250,131	\$29,018,603	\$1,800,000	
Information Technology	\$235,000	\$235,000			
Medical Examiner	\$1,074,421	\$323,621	\$750,800		
Office of Management & Budget	\$2,255,241		\$2,255,241		
Police Department	\$13,072,947	\$1,947,458	\$11,125,489		
Probation	\$1,568,868	\$530,811	\$928,924		\$109,133
Public Works	9,400,712	7,672,578	\$380,090	\$1,304,900	\$43,144
Shared Services	\$317,000		\$317,000		
Social Services	\$14,464,824	\$7,914,904	\$6,549,920		
TOTAL	\$120,961,533	\$51,382,554	\$65,680,335	\$3,104,900	\$793,744

* Revenue from Medicaid payments and fees for substance abuse services, and fines from the Handicapped Parking Surcharge and STOP DWI grant programs



OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003 and modified by Local Law 21 of 2010, contains resources generated from the proceeds of County real estate sales as well as private gifts and grants to preserve undeveloped land in the County. The law requires the deposit of 5% of the proceeds from the sale of real property owned by the County into an account established for the acquisition, rehabilitation, and maintenance of property to be used for open space purposes.

With legislative approval, resources will be appropriated into the Open Space Fund as land-sale proceeds and other resources are received. The value of the Open Space Fund as of July 2014 was approximately \$1.2 million.



SEWER AND STORM WATER RESOURCES DISTRICT FUND

In 2003, State legislation created the Nassau County Sewer and Storm Water Finance Authority (the “Authority”) and the Nassau County Sewer and Storm Water Resources District (the “District”).

NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY

The Authority is solely a finance authority, empowered to finance or refinance County sewer and storm water projects within a \$350 million statutory cap. As authorized by enabling legislation, the Authority has taken title to the County’s sewer and storm water facilities.

The Authority has, upon the request of the County, restructured a portion of the County’s sewer and storm water debt. As the County takes on new sewer or storm water capital projects, the Authority may issue debt to the extent permitted under the cap.

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The 2003 legislation abolished the then-existing patchwork of 27 sewage collection and three sewage disposal districts. In their place, the legislation created the District with responsibility for the cost of the County’s sewer and storm water resources services.

The County Department of Public Works ensures the maintenance and operation of the County’s sewage collection and wastewater treatment facilities. The Bay Park Sewage Treatment Plant (“Bay Park”) in East Rockaway, the Cedar Creek Water Pollution Control Plant (“Cedar Creek”) in Wantagh, the Glen Cove Water Pollution Control Plant in Glen Cove, the Lawrence Sewage Treatment Plant in Lawrence, and the Cedarhurst Sewage Treatment Plant in Cedarhurst treat most sewage collected in the County’s sewer system. The City of Long Beach’s sewage treatment plant treats the sewage collected in the area of Lido Beach. In October 2012, the wastewater facilities were severely damaged by the storm surge associated with Superstorm Sandy. The Department of Public Works along with federal and State agencies are working to repair these facilities as well as mitigate and harden them from future events.

On July 18, 2014, the Nassau County Legislature approved a twenty-year agreement for the operation and maintenance of the County sewer system with United Water. This contract will reduce the cost of sewer operations and will generate additional savings throughout the term of the contract. The County expects United Water to be responsible for the management and operation of the County’s sewer system commencing on or about January 1, 2015. Immediate savings are based on the contractual commitment of United Water to reduce County staffing costs by a minimum of \$10 million annually. In addition, the County plans to reassign sewer employees who do not continue to perform sewer work to other areas of the Public Works Department and other County departments. This is expected to reduce overtime costs by approximately \$5.0 million Countywide. At the same time, critical capital investments in the



system will enhance both the efficiency of operations and the reliability and quality of sewage treatment throughout the County.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County's disposal system. Sewage collected by these systems is processed at either the Bay Park or Cedar Creek plants.

ZONE OF ASSESSMENT CONSOLIDATION

The 2003 law required that the County transition to three zones of assessment at the end of 2013: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment went into effect in 2014.

DISTRICT REVENUES

The County continues to impose District assessments, which are collected by the receivers of taxes of the cities and towns. Pursuant to the 2003 law, the County has directed the receivers to send assessments to the Authority's trustee to ensure payment of Authority bonds and other costs. The County and Authority have entered into a Financing and Acquisition Agreement covering this and other financial relationships between the entities.

Currently, certain tax-exempt entities do not pay for the benefit of sewer services. Therefore, the County is in the process of determining suitable charges to such users of the County sewage system to reflect the benefit received by the user and had expected to start implementing such charges in 2012. However, a preliminary injunction is currently in effect preventing the County from implementing such charges.

DEBT REFINANCING

There is no longer any purpose for the Authority to be the owner of the sewer and storm water resources facilities. The Authority's ownership of the sewer and storm water resources facilities results in administrative and accounting complexity, costs and burdens without offsetting benefit. Thus, it is necessary for the Authority and the County to enter into a new financing agreement providing for the Authority's transfer of ownership of the sewer and storm water resources facilities to the County to remove such complexity, costs and burdens, which the Administration has submitted to the County Legislature for approval.

As part of the 2015-2018 MYP, the County will submit to the Authority a request for financing to issue bonds and/or notes to refinance all of the Authority's outstanding bonds, and issue bonds and/or notes to restructure any or all outstanding County bonds issued for sewer and/or storm water resources purposes maturing in 2014, 2015 and 2016. In addition, the operating & maintenance ("O&M") reserve fund that is required under the existing Agreement will be

SEWER AND STORM WATER RESOURCES DISTRICT FUND



replaced with a fully-funded debt service reserve fund. This change will be viewed favorably by the rating agencies and will eliminate the need to appropriate for the O&M reserve fund. The budgetary savings to the District to be generated by this refinancing is an important component of the County's 2015-2018 MYP for the District.

SEWER AND STORM WATER FINANCE AUTHORITY FUND						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	DE - CONTRACTUAL SERVICES	171,804	920,000	920,000	920,000	
	FF - INTEREST	7,309,831	6,956,531	6,956,531	6,574,725	
	GG - PRINCIPAL	7,955,000	8,425,000	8,425,000	5,755,000	
	LS - TRANSFER OUT TO SSW	73,789,428	0	0	0	
	LU - TRANS TO DEBT SERVICE FUND	42,428,304	0	0	0	
	LZ - TRANSFER OUT TO SSW DEBT SERV	27,061,769	100,999,409	100,999,409	110,068,845	
EXP Total		158,716,137	117,300,940	117,300,940	123,318,570	
REV	BE - INVEST INCOME	6,818	30,000	30,000	5,000	
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,107,722	0	0	0	
	IF - INTERFUND TRANSFERS	42,428,304	0	0	0	
	TL - PROPERTY TAX	117,274,942	117,270,940	117,270,940	123,313,570	
REV Total		160,817,786	117,300,940	117,300,940	123,318,570	

SEWER AND STORM WATER RESOURCE DISTRICT FUND						
E/R	Object	2013 Actual	2014 Adopted Budget	Mid-Year 2014 Projection	2015 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	18,201,634	19,874,761	20,239,821	15,748,742	
	AB - FRINGE BENEFITS	11,249,934	12,465,958	12,319,898	12,458,997	
	BB - EQUIPMENT	150,702	360,855	360,855	202,000	
	DD - GENERAL EXPENSES	15,050,376	16,983,507	16,983,507	849,000	
	DE - CONTRACTUAL SERVICES	29,683,615	28,539,600	28,539,600	58,472,000	
	DF - UTILITY COSTS	11,241,800	11,000,000	11,000,000	7,622,799	
	FF - INTEREST	4,989,371	7,479,116	7,479,116	6,873,137	
	GG - PRINCIPAL	14,935,767	13,803,000	13,803,000	11,672,663	
	HH - INTERFUND CHARGES	30,084,981	39,697,768	39,752,535	34,444,189	
	OO - OTHER EXPENSE	0	27,462,077	27,462,077	538,500	
EXP Total		135,588,180	177,666,642	177,940,409	148,882,027	
REV	AA - FUND BALANCE	71,484,113	56,720,839	56,720,839	5,240,289	
	BC - PERMITS & LICENSES	905,571	810,000	810,000	1,100,000	
	BE - INVEST INCOME	108,106	220,000	220,000	110,000	
	BF - RENTS & RECOVERIES	3,826,840	2,071,000	2,726,917	13,166,000	
	BG - REVENUE OFFSET TO EXPENSE	0	180,000	180,000	180,000	
	BH - DEPT REVENUES	1,694,904	14,114,000	14,114,000	14,317,000	
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	522,931	300,000	300,000	300,000	
	BR - DUE FROM OTHER GOVTS	2,251,394	2,251,394	2,251,394	2,251,394	
	BW - INTERFUND CHARGES REVENUE	0	0	0	2,148,499	
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	(112,043)	0	0	0	
	IF - INTERFUND	100,851,197	100,999,409	100,999,409	110,068,845	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(18,675)	0	0	0	
REV Total		181,514,338	177,666,642	178,322,559	148,882,027	

SEWER AND STORM WATER RESOURCES DISTRICT FUND



PERFORMANCE MANAGEMENT

Sewer and Storm Water			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Odor Complaints	Includes the number of odor complaints received by either of the County's three sewer treatment plants.	Minimize the impact of DPW sewage plants on the local community.
Government Efficiency	Sewage Stoppages	Includes the number of reported sewage backups to local property owners. Upon notification, personnel are sent to investigate and remedy the stoppage.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Issue Response Time	Represents the average number of hours between receipt of a reported sewer line stoppage complaint and the arrival of DPW on site to investigate. Sewer maintenance crews are available 24/7 to investigate sewer system complaints.	Provide prompt service for reported sewer issues.
Government Efficiency	Sewer Maintenance Crews	Includes the average number of sewer maintenance crews on the road on any given day as part of the regular maintenance of County owned collection systems (sewer pipes). The crew size can vary depending on the operation being performed but is generally in the 4-6 person range.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Pipe Flushed/Rodded	Includes the number of miles of sewer pipe flushed or rodded to remove tree roots and debris from lines which could cause blockages. There are approximately 2,800 miles of sewer pipe within the districts and a Sewer Maintenance Unit at each of the treatment plants responsible for sewer related complaints, preventative maintenance (flushing, videotaping, etc.) and construction related operations (clearing blockages, repairing sections of pipe, etc.).	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.

Sewer and Storm Water					
Performance Measures	2012 Actual	2013 Actual	2014 Target	2014 June YTD Actual	2015 Target
Odor Complaints	6	8	30	0	30
Sewage Stoppages	4.8	16.8	20.0	19.5	20.0
Sewer Issue Response Time	0.68	0.95	2.00	1.00	2.00
Sewer Maintenance Crews	4.6	9.1	11.0	5.6	11.0
Sewer Pipe Flushed/Rodded	185.2	277.8	300.0	97.8	300.0

APPENDICES



APPENDIX A

ECONOMIC AND DEMOGRAPHIC PROFILE

OVERVIEW

Established in 1899, Nassau County (the County) is the site of some of New York State's (the State) earliest colonial settlements, some of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County's borders encompass the New York City borough of Queens to the west, Suffolk County to the east, Long Island Sound to the north, and the Atlantic Ocean to the south. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes 3 towns, 2 cities, 64 incorporated villages, 56 school districts, and various special districts that provide fire protection, water supply and other services. Land uses within the County are predominantly single-family residential, commercial, and industrial.

POPULATION

Table 1 shows the County's population from 1970 to 2010. The County's population has experienced two major growth periods over the past 100 years, reaching a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County's population decreased 9.9% to 1,287,348 residents. By 2010, the U.S. Census Bureau estimated the County's population had increased by 4.1% (from 1990) to 1,339,532 residents.

TABLE 1

COUNTY POPULATION

2010	1,339,532
2000	1,336,073
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCE: U.S. Census Decennial

**ECONOMIC INDICATORS**Median Household Income

As shown in Table 2, the County's estimated median household income for 2012 was \$93,214, up from \$91,414 in 2011, and significantly higher than that of the State (\$56,448) and the United States (\$51,371). Moreover, the County has a smaller percentage of families below the poverty level (4.6%) than the State (12.2%) and the United States (11.8%).

TABLE 2
MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2012 AND 2011

Area	2012		2011	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$93,214	4.6	\$91,414	4.7
State	\$56,448	12.2	\$55,246	12.3
United States	\$51,371	11.8	\$50,502	11.7

U.S. Census, 2011 and 2012 American Community Survey, 1-Year estimate



Consumer Price Index

The Consumer Price Index (CPI) represents changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers, but does not include income taxes and investments such as stocks, bonds, and life insurance. Table 3 shows annual totals and increases in the CPI for both the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA Consolidated Metropolitan Statistical Area (CMSA) and U.S. cities between the years 2004 and 2013. .

In 2013, the CPI in the CMSA rose by 1.50%, slightly less than the 2013 U.S. city average CPI increase of 1.70%. CPI rose less than the 2011-2012 period for both the U.S. city average and the CMSA.

**TABLE 3
CONSUMER PRICE INDEX**

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2013	233.0	1.50%	256.8	1.70%
2012	229.6	2.09	252.6	1.98
2011	224.9	3.12	247.7	2.82
2010	218.1	1.68	240.9	1.73
2009	214.5	-0.37	236.8	0.41
2008	215.3	3.86	235.8	3.94
2007	207.3	2.83	226.9	2.81
2006	201.6	3.23	220.7	3.76
2005	195.3	3.39	212.7	3.86
2004	188.9	2.66	204.8	3.54

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics

RETAIL SALES AND BUSINESS ACTIVITY

Seven major regional shopping centers serve the County. The Gallery at Westbury Plaza is a new 330,000 square foot, LEED-certified (Leadership in Energy and Environmental Design) open-air shopping center located on the grounds of the former Avis corporate headquarters. The other major retail centers are the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset, Sunrise Mall in Massapequa, and the Source in Westbury. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have a total of 7.6 million square feet of gross leasable area.



The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores. Major retailers in the County include Wal-Mart, Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom’s, Macy’s, Sears, JC Penney, Marshalls, Old Navy, Kohl’s, and Target. Commercial outlet stores in the County include, but are not limited to, Costco, Bed, Bath & Beyond, B.J.’s, and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Brooks Brothers, Giorgio Armani, Ralph Lauren, Prada, and Neiman Marcus at Roosevelt Field Mall (currently under construction), and jewelers such as Tiffany & Co., Cartier, and Van Cleef & Arpels.

Based on a report released by the New York State Department of Taxation and Finance, the County ranked third in the State with taxable sales and purchases totaling \$23.2 billion for the most recent reporting year, an increase of 2.67% from the prior year.

TABLE 4

**RETAIL SALES ACTIVITY RANKED BY COUNTY IN THE STATE
(in thousands)**

<u>County</u>	<u>Rank (2010/2011)</u>	<u>Taxable Sales (2010/2011)</u>	<u>Rank (2009/2010)</u>	<u>Taxable Sales (2009/2010)</u>	<u>Change</u>
New York City*	1	\$116,281,232	1	\$106,440,554	9.25%
Suffolk	2	26,874,884	2	25,339,638	6.06
Nassau	3	23,249,728	3	22,645,417	2.67
Westchester	4	17,159,132	4	16,099,227	6.58
Erie	5	13,636,031	5	12,894,176	5.75
Monroe	6	10,047,848	6	9,496,181	5.81
Onondaga	7	7,239,027	7	6,805,707	6.37
Orange	8	5,940,024	8	5,573,543	6.58
Albany	9	5,463,853	9	5,324,664	2.61
Dutchess	10	4,057,873	11	3,576,332	13.46

SOURCE: New York State Department of Taxation and Finance, Office of Tax Policy Analysis Annual Statistical Report: Taxable Sales and Purchases (August 2012). Represents sales reported from March through February. The Department of Taxation and Finance has not released a similar report since August 2012.

* Includes the five counties of the Bronx, Kings, New York (Manhattan), Queens and Richmond



EMPLOYMENT

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State, and the United States. The County had an employed labor force of approximately 655,200 in 2013. The unemployment rate in the County decreased from 7.1% in 2012 to 5.9% in 2013. Nassau County’s unemployment rate continues to be less than that of Suffolk County, New York City, the State, and the United States.

TABLE 5
ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%)

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	<u>Employment</u>	<u>Unemployment-Rate</u>	<u>Employment</u>	<u>Unemployment Rate</u>	<u>Employment</u>	<u>Unemployment Rate</u>	<u>Employment</u>	<u>Unemployment Rate</u>	<u>Employment</u>	<u>Unemployment Rate</u>
2013	655.2	5.9	792.8	6.4	3,702	8.7	8,898	7.7	143,929	7.4
2012	642.5	7.1	728.8	7.6	3,632	9.2	8,773	8.5	142,469	8.1
2011	635.9	6.7	721.3	7.4	3,592	9.0	8,683	8.2	139,869	8.9
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3
2008	665.7	4.7	757.9	5.0	3,719	5.4	8,793	5.3	145,362	5.8
2007	670.0	3.7	758.2	3.9	3,684	4.9	8,734	4.5	146,047	4.6
2006	668.3	3.8	753.9	4.0	3,630	5.0	8,618	4.6	144,427	4.6
2005	662.1	4.1	745.9	4.2	3,540	5.8	8,537	5.0	141,730	5.1
2004	655.1	4.5	734.8	4.7	3,469	7.1	8,465	5.8	139,252	5.5

SOURCES: Compiled by the County from: New York State Department of Labor and U.S. Department of Labor, Bureau of Labor Statistics.



KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2004 to 2013 in the Nassau-Suffolk Primary Metropolitan Statistical Area (PMSA). Total Non-Farm Employment decreased slightly between 2012 and 2013, but is greater than both 2011 and 2010.

TABLE 6

**ANNUAL AVERAGE
NASSAU-SUFFOLK EMPLOYMENT,
NON-FARM, BY BUSINESS SECTOR
(in thousands)**

Business Sector/ Industry	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Goods Producing										
Natural Resources, Construction & Mining	66.4	66.7	69.8	72.0	73.1	65.0	60.8	60.3	61.4	67.0
Manufacturing	<u>88.2</u>	<u>86.9</u>	<u>85.9</u>	<u>83.8</u>	<u>81.3</u>	<u>75.1</u>	<u>73.0</u>	<u>72.8</u>	<u>74.0</u>	<u>73.8</u>
Total – Goods Producing	154.6	153.6	155.7	155.8	154.4	140.1	133.8	133.1	135.4	140.8
Service Producing										
Trade, Transportation & Utilities	271.3	270.9	270.7	273.7	272.4	257.2	256.2	258.7	264.0	267.0
Financial Activities	83.4	81.6	80.4	79.2	75.0	70.8	69.8	70.5	72.4	72.6
Information	28.9	29.4	29.2	27.9	27.1	27.3	25.4	24.3	24.0	23.9
Educational & Health Services	200.7	203.0	206.2	210.8	215.7	220.6	225.8	230.8	237.1	238.4
Leisure & Hospitality	95.7	95.8	97.5	99.2	99.4	98.4	100.9	102.9	110.6	115.3
Other Services	51.4	51.9	51.9	52.7	53.6	52.7	52.9	54.4	54.9	56.0
Professional & Business Services	159.7	159.8	158.6	164.2	163.1	153.6	152.8	159.3	163.3	167.4
Government	<u>196.9</u>	<u>198.7</u>	<u>198.7</u>	<u>202.1</u>	<u>203.2</u>	<u>206.7</u>	<u>208.9</u>	<u>205.3</u>	<u>199.9</u>	<u>195.1</u>
Total - Service Producing	1,087.9	1,091.0	1,093.2	1,109.6	1,109.5	1,087.2	1,092.6	1,106.2	1,126.1	1,135.7
Total Non-Farm	1,242.6	1,244.6	1,248.9	1,265.6	1,264.0	1,227.4	1,226.5	1,239.3	1,261.5	1,243.6

SOURCE: New York State Department of Labor

Note: Totals may not equal the sum of the entries due to rounding.



Table 7 compares the employment shares by business sector and industry in the PMSA to the United States. The percentage of jobs within each category is consistent with national figures.

**TABLE 7
PERCENTAGE OF NON-FARM EMPLOYMENT
BY BUSINESS SECTOR, 2013**

BUSINESS SECTOR	Nassau- Suffolk PMSA (%)	United States (%)
GOODS PRODUCING		
Natural Resources*, Construction & Mining	5	5
Manufacturing	<u>6</u>	<u>9</u>
Total Goods Producing	11	14
SERVICE PROVIDING** OR SERVICE PRODUCING*		
Trade, Transportation & Utilities	21	19
Financial Activities* or Finance, Insurance & Real Estate**	6	5
Assorted Services	48	45
Government	<u>16</u>	<u>16</u>
Total Service Providing / Producing	89	85

Note: Totals may not equal 100% due to rounding.

SOURCES: Compiled by the County from: New York State Department of Labor (Nassau-Suffolk PMSA) and the U.S. Department of Labor, Bureau of Labor Statistics (United States).

*PMSA

**United States

**MAJOR COUNTY EMPLOYERS**

Table 8 shows a sampling of the major commercial and industrial employers headquartered in the County.

TABLE 8**MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2012**

Company	Type of Business	Employees
North Shore – LIJ Health System	Health care	48,000*
Cablevision Systems Corp.	Cable and pay television	17,815
Pall Corporation	Industrial equipment	10,900
Broadridge Financial Solutions	Data processing	6,200
Griffon Corp.	Specialty building products	5,900
Systemax, Inc.	Computers & related products	5,500
Winthrop Healthcare Systems	Health care	5,100
Alcott Group	Professional employers' organization	4,900

SOURCES: Compiled by the County from Crain's Book of Lists Selected data updated using Hoovers.com.

* North Shore – At a Glance, 2014 (note: not all employees of North Shore-LIJ Health System work in Nassau County).



CONSTRUCTION ACTIVITY

Table 9 is a composite list of construction activity in the County for residential, business, industrial and public buildings for the years 2004 through 2013. Overall construction activity has varied considerably over the last decade. During the 2004-2013 period, residential construction activity reached its high point in 2008 with 1,868 permits (Single-Family and Other Units), and fell to its lowest point the following year (2009) with 378 permits. During 2013, Single-Family Dwelling permits increased, while permits for Other Housing Units continued to fall from its high in 2011. The increase in Single-Family Dwelling permits from 2012-2013 may be due to homeowners filing for building permits to rebuild Superstorm Sandy-damaged properties as there have been no large single-family residential subdivisions created over the past few years. Data on non-residential building permits for 2009 through 2013 are not available.

TABLE 9

COUNTY CONSTRUCTION ACTIVITY

Year	Single-Family Dwellings	Other Housing Units*	Commercial Buildings	Industrial Buildings	Public Buildings	Total
2013	630	164	N/A	N/A	N/A	794
2012	375	276	N/A	N/A	N/A	651
2011	311	542	N/A	N/A	N/A	853
2010	400	123	N/A	N/A	N/A	523
2009	365	13	N/A	N/A	N/A	378
2008	822	1,046	18	0	4	1,890
2007	737	85	20	3	4	849
2006	1,291	161	30	4	4	1,490
2005	1,197	238	37	1	3	1,476
2004	735	442	23	4	8	1,212

SOURCES: 2004-2013 U.S. Bureau of the Census, Privately-owned Building Permit Estimates; 2004–2008 Nassau County Planning Commission Building Permits Reports.

*Other housing units include two-family dwelling units, multi-family dwelling units, and conversions.



Table 10 shows the number of building permits with an estimated dollar value greater than or equal to \$1,000,000 that were issued for Class 4 properties for the years 2004 through 2013. Class 4 property includes commercial, industrial, and institutional buildings, and vacant land. Table 10 indicates municipalities issued 44 building permits, which they reported to the Department of Assessment for Class 4 properties in 2013.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR CLASS 4 PROPERTIES

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Permits</u>
2013	44	N/A
2012	56	154,210,056
2011	88	262,515,969
2010	57	211,534,203
2009	38	151,318,375
2008	39	91,992,908
2007	47	134,548,252
2006	47	161,235,223
2005	23	86,556,378
2004	30	148,570,968

SOURCE: Nassau County Department of Assessment

*Includes only those permits for work with an estimated value greater than or equal to \$1 million.

**HOUSING**

As shown in Table 11, the value of new residential construction activity in the County declined between 2008 and 2010, consistent with the national economic downturn. However, activity reported from 2011 through 2013 indicates a steady increase in new construction value from the recent low in 2010.

TABLE 11
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY

<u>Year</u>	<u>Value of New Residential Construction (in thousands)</u>	<u>No. of New Dwelling Units By Building Permit</u>
2013	\$291,260	794
2012	222,851	651
2011	207,482	853
2010	169,369	523
2009	178,307	378
2008	374,000	1,868
2007	284,404	822
2006	368,875	1,452
2005	373,879	1,435
2004	293,642	1,177

SOURCE: 2004 – 2013 U.S. Census Bureau, Construction Statistics Division-Building Permit Branch based on estimate and imputation.



Table 12 shows the breakdown of new housing units by type and size.

TABLE 12

**NUMBER OF COUNTY NEW RESIDENTIAL HOUSING UNITS
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

Year	1 Family	2 Family	3-4 Family	5 or more Family	Total
2013	630	10	0	154	794
2012	375	2	0	274	651
2011	281	2	0	540	823
2010	357	28	63	32	480
2009	334	8	3	0	345
2008	801	6	0	1,040	1,847
2007	692	10	4	63	769
2006	1,259	18	4	114	1,395
2005	1,184	12	7	187	1,390
2004	717	46	0	367	1,130

SOURCE: 2004 – 2013 U.S. Census Bureau New Privately-Owned Building Permits – reported units only.



Table 13 shows County existing home sales. In 2013, the median sales price rose 1.2% from 2012; however, the number of homes sold decreased by 1.8%.

TABLE 13
COUNTY EXISTING HOME SALES

<u>Year</u>	<u>Median Sales Price</u>	<u>No. of Homes Sold</u>
2013	\$420,000	7,341
2012	415,000	7,472
2011	432,250	7,262
2010	445,000	7,626
2009	435,000	7,472
2008	455,000	7,410
2007	490,000	8,778
2006	490,000	9,435
2005	489,000	10,343
2004	440,000	10,111

SOURCES: Compiled by the County from: Multiple Listing Service of Long Island Inc., 2004-2005; New York State Association of Realtors, 2006-2008; New York State Department of Taxation and Finance, 2009-2013

TRANSPORTATION

On January 1, 2012, the Nassau Inter-County Express (NICE) Bus commenced service as the exclusive transit operator of the County-owned bus system replacing the former operator MTA Long Island Bus, a subsidiary of the Metropolitan Transportation Authority (MTA). The MTA ceased operations as the County's bus system pursuant to a mutual agreement between the parties. NICE, a subsidiary of Transdev Services, Inc. (formerly Veolia Transportation Services, Inc.), represents the County's first transit public-private partnership. NICE is the third largest suburban bus system in the United States. Operating a network of 49 routes as well as para-transit service, NICE provides surface transit service for most of the County as well as parts of eastern Queens and western Suffolk County. This includes service across the Queens-Nassau border to subway and bus stations in Flushing, Far Rockaway, and Jamaica. The density of the NICE route network conforms to the development pattern of the County. It operates and maintains a fleet of approximately 297 fixed route buses and 93 para-transit vehicles. NICE has an average ridership of 103,000 passengers each weekday and serves 96 communities, 46 Long Island Rail Road (LIRR) stations, most area colleges and universities, as well as employment centers, shopping malls, and Nassau County government offices, including the Department of Social Services.



The LIRR, the second largest commuter railroad in the United States, carried approximately 81.7 million passengers in 2012. On an average weekday, the LIRR carries about 287,000 passengers.

The LIRR provides train service for the entire County. Its infrastructure includes 381 route miles of track, 296 at-grade-crossings, and 124 stations on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Flatbush Avenue in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side. On weekdays, about 80% of the system's passenger trips occur during peak morning and evening travel periods.

The Jamaica LIRR station (Queens) provides access to the subway and the AirTrain, a light-rail system, to John F. Kennedy International Airport (JFK).

The Mineola Intermodal Center provides easy access to parking and seamless transfers to seven NICE bus lines. It has more than 700 parking spaces in a four-level garage, two elevators that connect to the Mineola LIRR station platforms and a pedestrian overpass that connects the north and south sides of the station.

The LIRR maintains tracks, ties, and switches and renovates its facilities as needed on an ongoing basis. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk Counties.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets, and local streets. Different levels of government operate and maintain these routes. The eight major east-west roadways that provide direct through service to New York City and Suffolk County are Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located within close proximity to JFK and LaGuardia Airport (LaGuardia), both located in Queens County, and to Islip Long Island MacArthur Airport (Islip MacArthur), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. Islip MacArthur is accessible by the Long Island Expressway and Sunrise Highway, as well as the LIRR.

To help eliminate delays, congestion and trouble spots on its highway network, the County receives Federal and State funding through the Federal Transportation Improvement Program (TIP), and is a voting member of the Nassau-Suffolk Transportation Coordinating Committee.



The TIP is a compilation of transportation improvement projects, such as preserving and upgrading bridges and highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period. The current TIP, adopted in October 2013, covers the years 2014-2018.

UTILITY SERVICES

The Long Island Power Authority (LIPA) provides electrical service to the County. Effective January 1, 2014, Public Service Electric & Gas of New Jersey (PSE&G) will operate LIPA's electric system, which serves 1.1 million customers. National Grid, which is the largest distributor of natural gas in the northeast United States, provides gas distribution in the County. The incorporated villages of Freeport and Rockville Centre operate their own electrical generation plants. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals are located in the County. The North Shore-LIJ Health System is the County's largest health care and overall employer (approximately 48,000 employees). The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) Codman Award; the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, St. Francis Hospital in Roslyn, the Winthrop-University Hospital in Mineola, Mercy Medical Center in Rockville Centre, and South Nassau Communities Hospital in Oceanside.

MEDIA

The daily newspaper Newsday circulates in Nassau, Suffolk, and Queens Counties. Dozens of weekly newspapers cover news and events in the County. Some focus on events in specific towns, villages, and communities, and others focus on niche industries, such as Long Island Business News, a publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. Cable programming is available throughout the County via Cablevision Systems Corp., which includes access to channels with a local focus. Satellite programming and service by Verizon is also available in the County. In addition, Cablevision's News 12 provides local news coverage on cable, as does Verizon's FiOS1.

Because of its proximity to New York City, events in the County attract regular coverage in New York City newspapers such as the New York Times, the Daily News, and the New York



Post. Radio coverage includes nine County-based stations and 52 regional and neighboring stations that consider the County a part of their listening area.

EDUCATIONAL FACILITIES

There are 56 public school districts in the County, with a total 2012-2013 enrollment of approximately 196,000 students according to the State Education Department (SED). Individual school boards and the Board of Cooperative Educational Services (BOCES) are the primary managers of these school districts and provide services such as career training for high-school students and adults, special education, alternative schools, technology education, and teacher training. Various public and private organizations manage the County's other educational facilities. The County's non-public schools, which are located in a number of municipalities, provide education in the State Regents program as well as in special and technical programs. Many County public schools have received national recognition. A 2010 Newsweek magazine article cited five County high schools among the top 100 public high schools in the nation.

The County is home to many colleges and universities, some of which are highly specialized and have garnered nationwide attention for their programs. These institutions include Long Island University/LIU Post College, Adelphi University, Hofstra University, New York Institute of Technology, U.S. Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy College, and the State University of New York/Old Westbury. In June 2104, Money Magazine ranked the Web Institute as the second best four-year college or university "for your money" in the United States.

Colleges and universities in the County promote cross-disciplinary research, technology development, and integrated curricula to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County's institutions of higher learning are in fields such as law, biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology, and pharmacology. In 2010, Hofstra, in partnership with North Shore-LIJ Health System, opened the Hofstra North Shore-LIJ School of Medicine.

RECREATIONAL AND CULTURAL FACILITIES

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County's parks and beaches is 2,413-acre Jones Beach State Park in Wantagh. With two and half to three and a half million visitors annually, Jones Beach State Park features a six-mile ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Theater performing arts center, which attracts world-class musical acts. In March 2014, New York State announced a five-year \$65 million project to restore the 85-year old facility its original grandeur in one of the largest state park rehabilitation projects in the system's history.



There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the County-owned 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous County and other municipal small local parks and campgrounds that offer a broad spectrum of recreational opportunities.

On a national level, the County is home to many high profile professional sporting events and teams. The Bethpage Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009 and the 2012 Barclay's Tournament. Belmont Racetrack, located in Elmont, is home to the Belmont Stakes, the third race in horse racing's prestigious Triple Crown. Eisenhower Park's 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere. The Nassau Veterans Memorial Coliseum (the Coliseum) in Uniondale is home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. In October 2012, the Islanders announced that the team would no longer play its home games in the County following the expiration of its lease in July 2015. In March 2013, the County issued a Request for Proposals for the renovation or reconstruction of the Coliseum to transform the venue into a state-of-the-art destination for sports and entertainment. In August 2013, the County announced Bruce Ratner and his Nassau Events Center team as the winning developer for the renovation and operation of the Coliseum. In September 2013, the County Legislature approved the lease between the County and Nassau Events Center.

In terms of cultural and historic resources, the County boasts numerous museums, some of which are County-owned or operated, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum both in Garden City. Historical sites include two County-owned facilities, Old Bethpage Village Restoration, a recreated mid-19th-century American village, and Cedarmere, home of 19th-century poet, newspaper editor, abolitionist, and civic leader William Cullen Bryant and a designated part of the New York State Underground Railroad Heritage Trail. The County is also the home of Theodore Roosevelt's estate in Cove Neck, Sagamore Hill, which is a National Historic Site operated by the National Park Service.

With a focus on preserving open space and natural and scenic resources for current and future generations of Nassau residents, voters overwhelmingly approved two Environmental Bond Acts (collectively known as the EBA) in 2004 and 2006. The EBA committed \$150 million for the preservation of open space, the improvement of existing parkland and water quality, and the provision of matching funding for brownfield property remediation projects. In addition to the EBA, 5% of the proceeds from County land sales is set aside for the purpose of open space land acquisition and other environmental quality improvement projects.



SEWER SERVICE AND WATER SERVICE

The County's Department of Public Works maintains and operates the County's sewerage and storm water resources facilities. In 2003, upon the approval of the County Legislature, State legislation created a single, Countywide sewer and storm water resources district, replacing the County's prior three sewage disposal districts and 27 sewage collection districts.

Most sewage collected in the County's sewer system is treated at either the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. The City of Long Beach's sewage treatment plant processes sewage collected within the area corresponding to the former County sewage collection district of Lido Beach. Bay Park and the City of Long Beach's sewage treatment plants each sustained substantial damage from Superstorm Sandy on October 29, 2012.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. In 2008, the County executed inter-municipal agreements with the Village of Lawrence and the Village of Cedarhurst to consolidate each village's sewer system into the County's sewer system. Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) and the city of Long Beach own and operate their own sewage collection systems, which discharge sewage to the County's disposal system. One of the County-operated sewage treatment plants, either Bay Park or Cedar Creek, processes the sewage collected by these systems. In addition, there are several sewage collection systems and treatment plants within the County, operated by other governmental agencies or special districts.

Forty-eight public water suppliers in the County provide water service to nearly 100% of the County's residents. Public water supply wells pump all water from the County's groundwater system. A small number of residents in the less densely populated northern sections of the County obtain their water from private wells.

The groundwater system is comprised of three major aquifers that overlay bedrock: the Upper Glacial, Magothy, and Lloyd aquifers. Precipitation continuously recharges these aquifers, which are part of the County's subsurface geology.

The County's population has increased by approximately 4% from 1990 to the present. This increase in population has had a negligible effect on water demand in the County. However, annual water demand has shown an upward trend over these years and has exhibited sizable seasonal fluctuations, both of which can be attributed to increased water use during the peak demand months (April, May, June, July, August, September, and October) that generally are subject to hot and dry weather patterns.



Since 2000, public water demand during the base demand months (January, February, March, November, and December) remained rather consistent at approximately 140 million gallons per day (mgd). During peak demand months, pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions. Annual water demand since 2000 has fluctuated between 184 mgd to 204 mgd.

Recharge to the groundwater system normally would amount to about half of the precipitation falling upon the County's land surface. This equates to 332 million gallons of recharge to the groundwater system each day. The amount has increased slightly to 341 mgd because of the effectiveness of the County's recharge basins in capturing additional storm water runoff for aquifer recharge.

Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is more than adequate, both presently and into the future. Furthermore, any new developments within the County are required to retain all storm water on site. This requirement will ensure that storm water runoff emanating from such developments will go into the groundwater system as recharge.

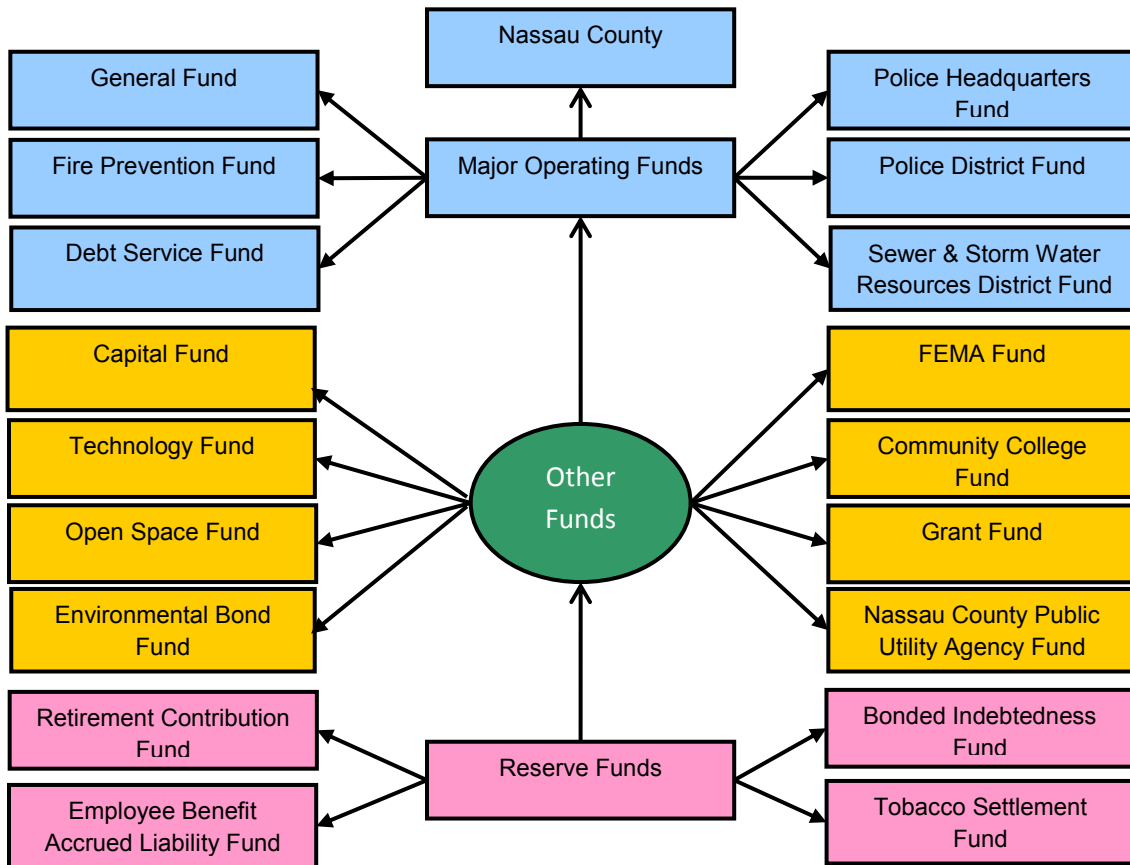


APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into 18 separate funds, which includes the FEMA Fund created in 2012 for Superstorm Sandy. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund, and Debt Service Fund) and the Sewer and Storm Water Resources District Fund because these funds contain the resources necessary to support the primary daily operations of the County. Other dedicated funds are the Capital Fund, the Technology Fund, the Open Space Fund, the Environmental Bond Fund, the Community College Fund, the Grant Fund, and the Nassau County Public Utility Agency Fund. The County maintains four reserve funds, with three authorized by the New York State General Municipal Law. The four funds are the Retirement Contribution Reserve Fund, Employee Benefit Accrued Liability Reserve Fund, Bonded Indebtedness Reserve Fund, and Tobacco Settlement Fund.

Figure B.1: Fund Structure





MAJOR OPERATING AND SEWER AND STORM WATER RESOURCES DISTRICT FUNDS

The five major Operating Funds and the Sewer and Storm Water Resources District Fund support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of revenues and expenses in these funds.

The **General Fund** contains revenues and expenses for all County departments and offices other than the Police Department and the Fire Commission. During the year, the County transfers funds between departments and offices in the General Fund to address needs as they arise. The County derives revenues from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, fees for permits and licenses, investment income, and State and Federal Aid.

The **Fire Prevention Fund** contains revenues and expenses for services the Fire Commission provides to the County's residents such as safety inspections and compliance activities. The County derives revenues primarily from a designated portion of the County property tax and various fees, fines, and permits.

The **Police Headquarters Fund** contains revenues and expenses for services the Police Department provides to the County's residents. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. The County derives revenues primarily from a designated portion of the County property tax, special taxes, motor vehicle registration and other fees, and various fines and permits.

The **Police District Fund** contains revenues and expenses for the crime prevention services the Police Department's precincts provide to a portion of the County's residents. Revenues in this fund come primarily from a designated portion of the County property tax and various fines, permits, and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund Countywide services. Only areas of the County receiving services provided from the operations of the Police District Fund pay the Police District property tax.

The **Debt Service Fund** contains all interest and principal payments for the County's borrowings. The costs-of-issuance as well as the Nassau County Interim Finance Authority (NIFA) sales tax set-asides are recognized in this Fund. The County calculates interest and principal payments based on prior borrowings for specific projects and charges them to other funds. Therefore, revenues transferred from other funds entirely support the Debt Service Fund.

The **Sewer and Storm Water Resources District Fund** is self-supporting and contains funding for the County's sewage disposal and collection system as well as the storm water resources system. It covers expenses related to employees of the Department of Public Works assigned to these functions, associated debt service, and other costs.



OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program and bonded judgments and settlements. The County derives the bulk of revenue supporting the Capital Fund from capital borrowing. The County derives the remainder primarily from County operating funds as well as non-County sources such as the Federal and State governments.

The **Technology Fund**, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County. The ordinance requires the fund to be restricted to the payment of technology and related expenditures, including but not limited to the purchases of equipment and software, and the retention of consultants.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts, and grants to preserve undeveloped land in the County. The law requires that the County use 5% of the proceeds from the sale of County-owned real estate for the acquisition, rehabilitation, and maintenance of property for use for open space purposes.

The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by local laws. These local laws have authorized \$150 million in environmental program funding.

The **FEMA Fund** receives non-County generated funding, primarily from the State and Federal governments that reimburses up to 90% of the cost of disaster recovery programs due to the Presidential Declaration of Emergency related to Superstorm Sandy. The New York State Action Plan, which seeks federal authorization for the allowable uses of CDBG-DR funds, contains a provision to use these funds to cover the non-federal match, the remaining 10%. The programs are comprised of FEMA-approved projects undertaken by a variety of County departments in an effort to protect the health and safety of County's residents, businesses, and visitors and to preserve, protect, and repair County infrastructure. These projects are in a number of categories, but mainly Categories A and B, debris removal and emergency protective measures, respectively. For each project, when the cost of a County employee or non-personnel related service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the FEMA Fund. Because generally accepted accounting principles preclude the County from recognizing FEMA revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the FEMA Fund by supplemental appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

The **Community College Fund** is an independent fund that supports the operations of Nassau County Community College. The College has its own board of trustees and president;



nevertheless, it is reliant on County property taxes for less than a quarter of its operating revenue. Each year, usually three months before the submission of the County Operating Budget, the board recommends a budget and seeks approval from the County Executive and the Legislature.

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal governments that covers the cost of certain programs. While most of these programs are in the health and human services area, the County receives many grants to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the Adopted Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund by supplemental appropriation after the grantor assures the County that it will receive the funds, usually in the form of an award letter.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA as a public utility service. State law authorized the County to enact Local Law No. 23 of 1984 established NCPUA.

RESERVE FUNDS

The County established the **Employee Benefit Accrued Liability Reserve Fund** in 2004 to account for resources set aside to cover future termination compensation expenses for employees who separate from County service. The County created a reserve to set aside surplus resources that it can use in the event of a surge in retirements.

The **Retirement Contribution Reserve Fund**, also established in 2004, accounts for resources set aside to cover future pension payments on behalf of County employees. The occurrence of fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, was the impetus for the County creating this reserve.

The County created the **Bonded Indebtedness Reserve Fund** in 2005 to account for resources for the payment of debt service from a separate account managed by the County Treasurer.

The County established the **Tobacco Settlement Fund** in 2005 to segregate proceeds remaining from the 1999 securitization of certain tobacco settlement revenues.



APPENDIX C

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported under generally accepted principles of accounting using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County either gives or receives value without directly receiving or giving equal value in exchange, include, for example, sales and property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized when the underlying 'exchange' transaction takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

All discretely presented component units' proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental funds are accounted for on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., both measurable and available to finance expenses of the fiscal period). Revenue items accrued include property taxes, sales taxes, and reimbursable amounts from Federal and State supported programs. Expenses are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with accounting principles generally accepted in the United States: general long-term obligation principal and interest are reported when due, compensation for vacation and sick leave when paid, pension costs when billed, and judgments and claims when settled. Discretely presented component units' proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds' unbilled services receivable is recognized as revenue.

The fiduciary fund is accounted for on the accrual basis of accounting for the purpose of asset and liability recognition.

Transfers among funds are recognized in the accounting period in which the interfund receivable and payable arise.



Nassau Community College reports as a special purpose government engaged only in business type activities as defined in GASB Statement No. 35 “Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities.”

BASIS OF BUDGETING

An appropriated budget is legally adopted for each fiscal year for the General Fund and each of the special revenue funds, with the exception of the Grant Fund and the Superstorm Sandy related Federal Emergency Management Agency (FEMA) Fund. Grant funds, including Federal emergency grants, are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, grant funds are excluded from the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance presented for budgeted special revenue funds. The Adopted Budget amounts as shown include prior year encumbrances carried forward as well as current year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. The County Legislature also authorizes and rescinds spending and financing authority in a Capital Budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature on the same modified accrual basis of accounting used to report revenues and expenses. However, appropriations are not provided for certain interfund indirect costs, and encumbrances are treated as charges to appropriations when incurred. All supplemental appropriations amending appropriated budgets as originally adopted are also provided by ordinance of the Legislature. Nassau County Interim Finance Authority (NIFA) funds consist of sales tax revenues collected by the State Comptroller and transferred to NIFA and are not subject to appropriation by the State or County.

Appropriations, which have not been expended or encumbered by the end of the fiscal period, lapse at that time.

BUDGET

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the Mission of the Nassau County Annual Operating Budget Process to promote sound fiscal planning based on comprehensive historical and current economic data; make informed choices that involve all department heads; meet all mandatory requirements of content and submission deadlines; integrate the qualitative and quantitative goals of the Multi-Year Financial Plan (MYP), the Capital Plan (CP), and the Operating Budget; and present an Operating Budget that is user-friendly and informative.

The County Charter requires the adoption of a balanced Operating Budget, which is defined as an equal amount of revenues and expenses in its Major Operating Funds. It strives to accomplish this goal without the use of prior year resources (fund balance) and in a manner that is consistent



with its fund balance, debt, and investment policies. The County also strives to achieve a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a Proposed Budget for the ensuing fiscal year. The County Legislature must conduct hearings and adopt a budget no later than October 30. This process is important to the County Executive, the Legislature, and citizens of Nassau County because it

- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenues
- Integrates the financial structure of the MYP, Capital Plan, and the Operating Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to County stakeholders

SCOPE OF THE ANNUAL OPERATING BUDGET AND BUDGET MESSAGE

Pursuant to §302 and §303 of the County Charter, the Proposed Budget shall contain the following

- Statement of estimated revenues to be received during the ensuing fiscal year, other than the proceeds of the tax levy, deducting the amount, if any, required to be deposited to any sinking fund
- Statement of the amount estimated to be collected from the tax levy
- Statement of anticipated receipts from the sale of bonds or other borrowings
- Statement of the amount of any sinking fund, if any, which is available and should be applied to the payment of principal of any bonded indebtedness falling due during the ensuing fiscal year
- Statement of the estimated cash balance, except unreserved, undesignated fund balances, in each fund, applicable to expenditures of the ensuing fiscal year, and any estimated deficit in any fund required to be made up in the ensuing fiscal year
- Estimate of the anticipated financial needs of each agency, department or office to conduct the business of the County
- Amount necessary to pay the principal and interest of any bonded or other indebtedness of the County
- Amount of any judgment recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected taxes that would become the County's responsibility to pay



- Comparative financial information that includes receipts and expenditures for the last completed fiscal year; the budget of the current fiscal year; receipts and expenditures for the first six months of the current fiscal year; and the budget request by department
- Budget Message from the County Executive to the Legislature that: summarizes and explains the main features of the Proposed Budget; articulates priorities; highlights the issues facing the County; describes significant changes from the previous (current) fiscal year; and explains significant factors that led to these changes

Pursuant to §304 of the County Charter, there shall be filed with the Proposed Budget a summary budget report and supporting schedules which shall exhibit the Proposed Budget by fund, operating revenue summary, capital appropriations, sewer operation budgets, tax rates, and budgetary analyses by department and the aggregate figures of the Proposed Budget in such a manner as to show a balanced relationship between the total estimated expenditures and the total estimated income for the ensuing fiscal year.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

- County Executive: Establishes the County Vision and Mission Statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Proposed Budget that supports his vision and priorities
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, assisting the Deputy County Executive for Finance in forecasting, analyses, data summarization and presentation, and submission of all budget documents
- The Office of Management and Budget (OMB) Staff: As experts of their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the budget; and ensure that the submission requests comply with the budget instructions, MYP initiatives, and headcount targets
- Department Heads: Department Heads (Directors and Commissioners) review operational needs; analyze historical expense and revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the department spending plan to OMB

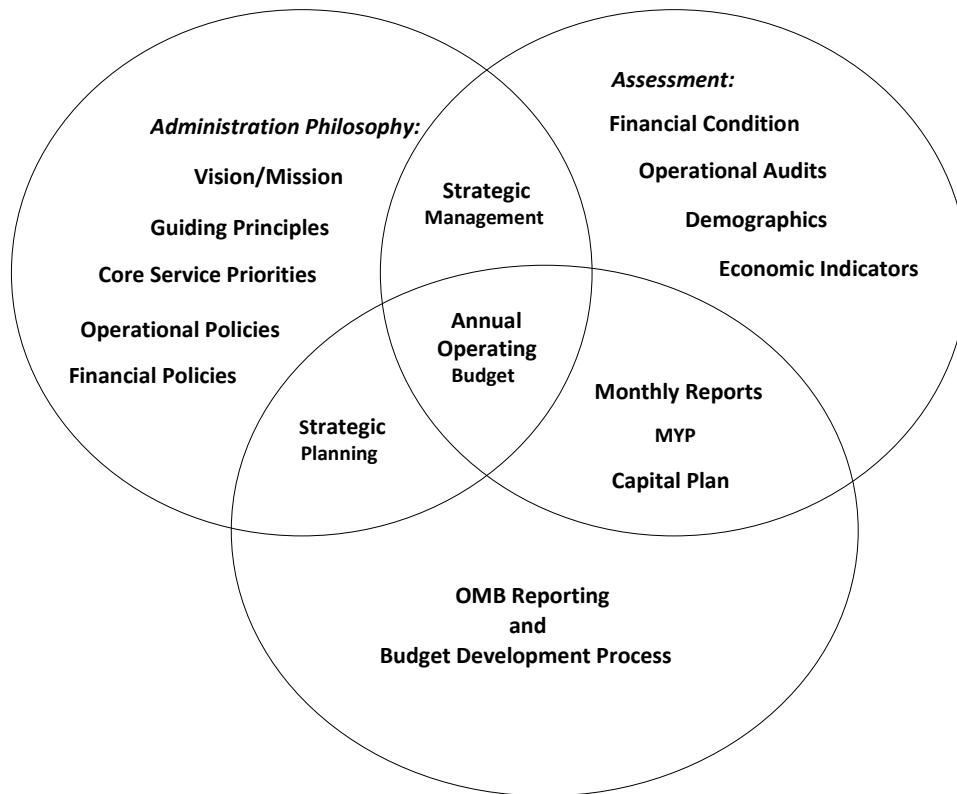
BUDGET DEVELOPMENT CALENDAR

The development of a sound Operating Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one



another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:

Figure C.1: Linkage between OMB Functions and Operating Budget



The annual Operating Budget is a product of three components/activities: the Administration’s philosophy that underlies all financial and managerial operations; the County’s assessment of its financial condition, operational efficiency, economy and demographics; and OMB Reporting and Budget Development Process that is linked to the two other components/activities.

Therefore, the budget development process draws on the strategic planning concepts of the mission; develops goals that support the County’s mission; crafts policies that guide the process; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this is a year-round effort that allows for adjustments and the consideration of new information.

The annual budget development process typically begins in June when OMB provides departmental fiscal staff and decision-makers with a preparation guide that highlights major



policy, operational, and financial goals for the ensuing year, significant challenges facing the County, and technical information regarding budget preparation.

Within four weeks, departments are required to submit their expense, revenue, and staffing requests to OMB. These requests are reviewed by the Administration's financial management team and incorporated into a Proposed Budget.

Both the County Charter and the NIFA Act during a control period require that the County Executive submit the Proposed Budget to the County Legislature and NIFA by September 15. The Charter also requires the Legislature to hold a public budget hearing(s) on the Proposed Budget. After the conclusion of the public hearing(s), the County Legislature may reduce or strike out any item of appropriation in the Proposed Budget. Prior to inserting any additional item or increasing an item of appropriation, the Legislature must publish a notice setting forth the nature of the proposed changes and fixing the time at which it will hold a public hearing thereon. The County Executive has the power to veto any item that constitutes an addition or increase in the Proposed Budget. The County Legislature has the power to override such a veto by affirmative vote of at least thirteen out of its nineteen members. The Proposed Budget, as altered or revised, shall be finally approved by ordinance of the Legislature. Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance for the Adopted Budget and levy taxes for the ensuing year no later than October 30.

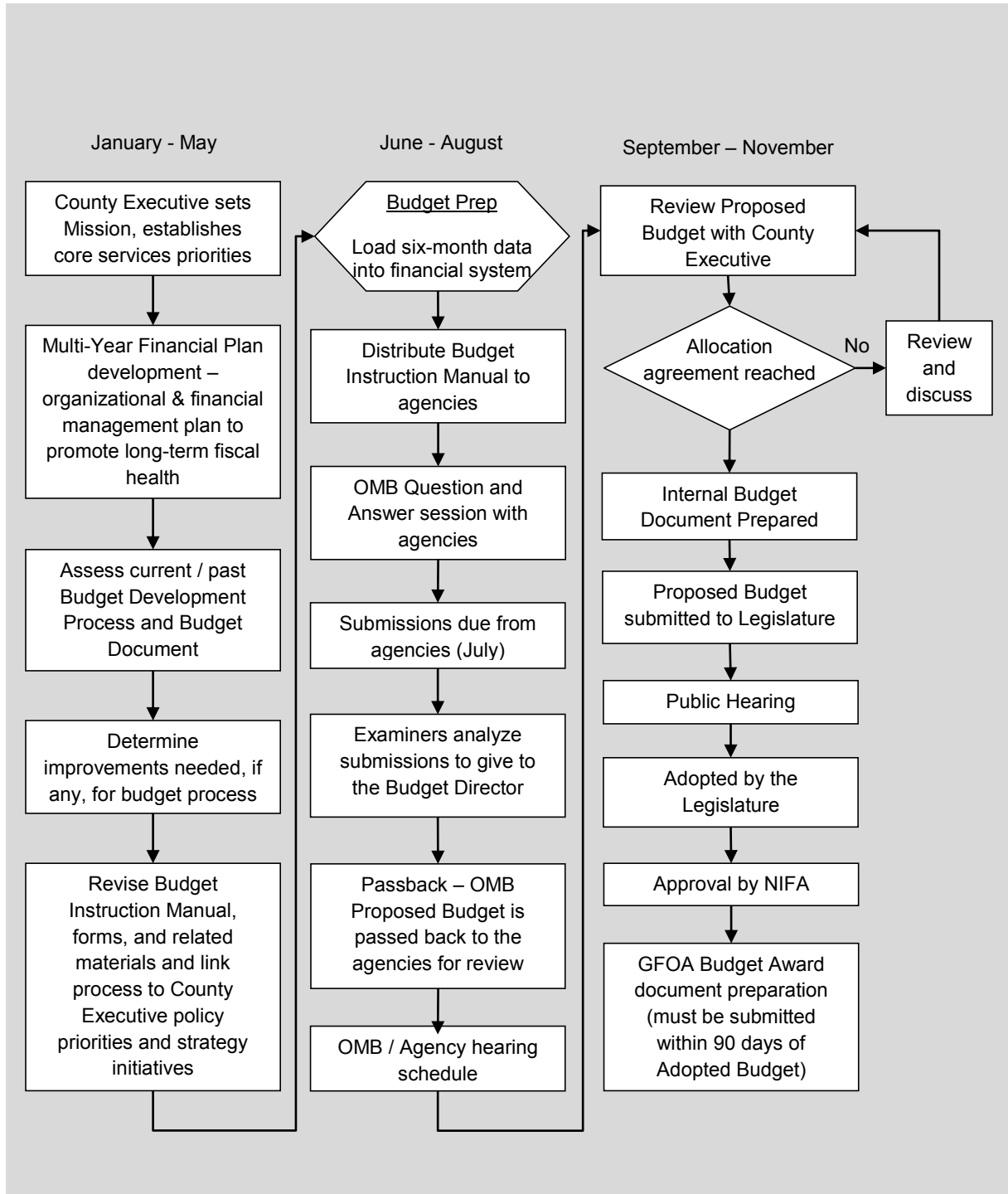


Key Fiscal Year Dates (January 1 – December 31)

Month	Action
January - May	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports
June	<ul style="list-style-type: none"> • Comptroller closes the books on the prior fiscal year • Budget preparation for the ensuing fiscal year begins • Budget targets distributed to County departments • Issuance of Multi-Year Financial Plan Update • Issuance of Monthly Financial Report
July - August	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports • County department budget submissions for ensuing fiscal year are evaluated
September	<ul style="list-style-type: none"> • County Executive submits Proposed Budget for ensuing fiscal year and Proposed Multi-Year Financial Plan to the Legislature and NIFA during a control period (September 15 deadline) • Issuance of Monthly Financial Report
October	<ul style="list-style-type: none"> • Legislature holds public hearings and reviews Proposed Budget • NIFA presents preliminary report on Proposed Budget and Proposed MYP • Legislature approves Budget and Multi-Year Financial Plan; now the Adopted Budget and Approved MYP • Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none"> • NIFA votes to approve/disapprove the Adopted Budget and Approved MYP • Issuance of Monthly Financial Reports



Figure C.2: Operating Budget Process Flow





POST BUDGET ADOPTION

During the year, the County Executive may recommend changes to the Adopted Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature. The County Executive may also recommend appropriating revenues not recognized in the Adopted Budget. Such Supplemental Appropriations require approval by thirteen affirmative votes of the County Legislature.

Budgetary control in the County is exercised at the object code appropriation level within a fund's departmental control center.

RELATIONSHIP BETWEEN THE CAPITAL BUDGET AND THE ANNUAL OPERATING BUDGET

The Capital Plan (CP) is a four-year schedule of the County's anticipated capital investments. The first year of the CP is known as the Capital Budget. While it is largely prepared and adopted independent of the Operating Budget, it is a companion document.

The CP affects the Operating Budget depending on the funding sources identified and the amount of operating costs, savings, and/or revenues that result from project implementation. Key elements include

- Quantifying the debt service required in the current Operating Budget and MYP to support capital expenses funded with debt
- Quantifying goals for the Operating Budget ("pay as you go") or reserve funds to be spent on capital projects
- Identifying other funding sources such as earmarked revenue streams (excess property sales) and grants
- Quantifying the operating costs, savings, and or revenues that will result from project implementation and incorporating those results in the current Operating Budget and MYP

During the preparation of future Capital Budgets, information on the operational impact of each capital project will be included as an integral part of each capital project request.

By charter, the Capital Plan must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations. See Capital Fund.



FUND BALANCE AND RESERVE

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.¹

The Government Finance Officers Association (GFOA), the National Advisory Council on State and Local Government Budgeting (NACSLGB), and the three major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, the Nassau County handles its fund balance and reserve funds as part of its Budget Policy as set forth herein by providing a framework for the accumulation of unreserved fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources.

YEARS	Undesignated Fund Balance	Employee Accrued Liability Reserve Fund	Sewer and Storm Water Resource District	Technology Fund	Open Space Fund	Tobacco Settlement Fund (Bond)
2009 Year-End	\$64.3	\$14.4	\$107.7	\$1.8	\$1.4	\$43.6
2010 Uses	\$0.0	\$0.0	(\$15.9)	\$0.0	\$0.0	(\$25.4)
2010 Contributions	\$26.6	\$0.0	\$0.0	\$0.0	\$0.3	\$0.2
2010 Year-End	\$90.9	\$14.4	\$91.8	\$1.8	\$1.7	\$18.4
2011 Uses	(\$50.4)	\$0.0	(\$10.5)	\$0.0	\$0.0	\$0.0
2011 Contributions	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0
2011 Year-End	\$40.5	\$14.4	\$81.3	\$1.9	\$2.3	\$18.4
2012 Uses	\$0.0	(\$10.4)	(\$9.8)	\$0.0	(\$1.3)	(\$0.6)
2012 Contributions	\$41.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2012 Year-End	\$82.0	\$4.0	\$71.5	\$1.9	\$0.9	\$17.9
2013 Uses	(\$10.0)	\$0.0	(\$25.6)	\$0.0	\$0.0	\$0.0
2013 Contributions	\$54.6	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0
2013 Year-End	\$126.5	\$4.0	\$45.9	\$1.9	\$1.1	\$17.9

In recent years, the County has not been able to meet the recommended targets in its policy. Dramatic increases to employee pension and health insurance costs, as well as the decline in sales tax revenues in 2008 and 2009, severely affected County finances, and made it impractical to meet policy targets.

Nassau County’s Comprehensive Financial Report (CAFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of

¹ Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.



America as prescribed by the Governmental Accounting Standards Board (GASB).² GASB Statement No. 34 requires the inclusion of two types of financial statements in the CAFR: government-wide financial statements and fund financial statements.

Government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government as a whole during the accounting period being reported. The accrual basis of accounting requires revenues be recognized as soon as they are earned, regardless of the timing of related inflows of cash, and requires expenses be recognized as soon as liabilities are incurred, regardless of the timing of related outflows of cash. These statements present a long-term view of the County's finances.

Fund financial statements (governmental fund statements and fiduciary fund statements) focus on individual parts of the County government, reporting on the County's operations in more detail than the government-wide statements. Funds are accounting controls that the County uses to keep track of specific sources of funding and spending on particular programs. The fund financial statements employ the current financial resources measurement focus and are presented using the modified accrual basis of accounting. The current financial resources measurement focus requires the fund financial statements to report near-term inflows and outflows of financial resources. To achieve this objective, the application of the accrual basis of accounting must be modified so that the fund financial statements report only those transactions and events that affect inflows and outflows of financial resources in the near future.

There are two government-wide financial statements: the statement of net position and the statement of activities. The statement of net position reports everything the County owns (its assets) and owes (its liabilities) as of the end of the year. Net position is what remains after all liabilities have been recorded; it signifies the net worth of the government. This statement is designed to display assets and liabilities in the order of their basic liquidity and maturity while presenting the basic accounting relationship applicable to public sector entities: assets – liabilities = net position. This statement also presents all of the County's economic resources – i.e., all of its assets and liabilities, both financial and capital. The statement of activities tracks the County's annual revenues and expenses, as well as any other transactions that increase or decrease net position. It divides the County's activities into three elements: its governmental activities, its business-type activities (currently not applicable), and the activities of its component units.

In governmental fund statements, where the current financial resources measurement focus is used, the difference between the assets and liabilities of a fund is the *fund balance*. The GASB recently issued new standards for reporting fund balance. The fund financial statements now

² This section is excerpted from Management's Discussion and Analysis included in Nassau County's *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended December 31, 2013*



present fund balance in the following new categories: non-spendable, restricted, committed, assigned, and unassigned.

For budgetary purposes, available fund balance is still referred to as unreserved fund balance.

BUDGETARY RESERVED AND UNRESERVED FUND BALANCE

On a budgetary basis, governmental fund's fund balance is separated into two categories: reserved fund balance and unreserved fund balance.

Reserved fund balance captures those financial assets which contributed to the fund balance and are not available to the government to spend, such as long-term receivables, encumbered contracts and purchase orders, resources that have already been spent, such as prepaid expenses, or assets which are legally constrained in their use.

Unreserved fund balance, in turn, captures all remaining financial resources, which are currently available for appropriation. Unreserved fund balance may be either designated or undesignated. Unreserved fund balance may be designated in a subsequent budget, representing senior management's planned future use for a particular purpose of currently available resources. Unreserved, undesignated fund balance represents those currently available resources neither reserved nor designated for a particular purpose in the budget for the subsequent fiscal year.

IMPORTANCE OF BUDGETARY UNRESERVED, UNDESIGNATED FUND BALANCE

Maintaining sufficient levels of unreserved fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you go basis, thereby avoiding long-term interest payments. Lastly, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because it better ensures the timely and full payment of debt obligations, enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

PARTICULAR CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of unreserved fund balance in Nassau County must take into account two particular factors.



First, Nassau County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention and Police Headquarters Funds are special revenue funds which have a Countywide tax base (together, the “Countywide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Because the Countywide Special Revenue Funds share the same tax base as the General Fund, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of unreserved fund balance in Nassau County, therefore, involves looking at the combined normal revenues of the County’s General Fund and the Countywide Special Revenue Funds.

Second, Nassau has agreed to monitor and take certain actions with respect to the accumulation of certain “available amounts” as set forth in tax certificates that have accompanied the issuance of long-term working capital and cash flow debt. The County has issued long-term working capital bonds to finance property tax refund payments, as well as payments of judgments and settlements and termination payments, and typically issues notes for cash flow purposes twice per year. The County has made representations in various tax certificates associated with such debt that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts that are available to an issuer for working capital expense purposes of the type financed by a debt issue. Available amounts include cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. The County may treat as “unavailable” for required debt retirement a working capital reserve equal to 5% of the immediately preceding fiscal year’s expenses paid out of current revenues.

RESERVE FUNDS

In addition to accumulating unreserved fund balance, governments may create formal reserve funds. Reserve funds differ from reserved fund balance in two respects. First, reserve funds must be established by a vote of the legislative body, whereas fund balance is reserved as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, legislative approval is also needed for use of monies deposited in formal reserve funds.

The County has established a number of formal reserve funds for a variety of important public policy purposes. Each of these reserve funds was created by the County Legislature pursuant to the New York State General Municipal Law. The County has established a bonded indebtedness reserve fund, an employee accrued liability reserve fund, and a pension contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service unbudgeted in the current year, cover termination payments, particularly for sworn



officers, and level out future increases in contributions to both the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.

RECOMMENDED LEVELS OF UNRESERVED FUND BALANCE AND RESERVE FUNDS

The recommended levels of unreserved fund balance and reserve funds reflect the financial needs of County government and residents, the fund balance levels recommended by the GFOA, and the provisions regarding the accumulation of surplus "available amounts" in County tax certificates.

The County's recommended levels of unreserved fund balance are no less than 4% and no more than 5% of normal prior-year expenditures made from its General Fund and the Countywide Special Revenue Funds. This level of unreserved fund balance is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity.

However, to the extent that the County utilizes its unreserved fund balance, the funds shall be used either for (i) non-recurring expenses that promote important policy objectives, or (ii) extraordinary operating or capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Operating Budget. Such purposes include financing emergency capital repairs, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergencies, such as a natural disaster.

The County shall strive to maintain a recommended combined level of financial resources in its unreserved fund balance and reserve funds of no less than 5% of normal prior-year expenditures. The resources in the reserve funds shall be used generally for budget stabilization but specifically for the purposes identified previously.

REPLENISHMENT

In the event that for two successive years, the County's level of unreserved fund balance falls below 4% of normal expenses made from its General Fund and the Countywide Special Revenue Funds during the prior fiscal year, the County shall endeavor to replenish its unreserved fund balance beginning with the next Operating Budget. The County would seek to appropriate 25% of the difference between its current level of unreserved fund balance and the minimum amount recommended by the policy, to attain the minimum level of unreserved fund balance over a four-year period. However, due to recent economic conditions, it has been difficult to generate the revenues necessary to appropriate such funds. Once the economy improves sufficiently, the County will strive to appropriate 25% of the difference between its current level of unreserved fund balance and the minimum amount recommended by the policy, such that the minimum level of unreserved fund balance would be attained over a four-year period. To the extent that an



appropriation in this amount is not possible in any particular fiscal year, the County shall endeavor to appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its unreserved fund balance to reach, at a minimum, the 4% threshold.

There is no provision for replenishment of the County's reserve funds.

Occasionally, the County will forecast before the close of its fiscal year that it anticipates generating a year-end positive operating surplus after normal expenses are paid. In these instances, the County determines if this operating surplus is needed to ensure that its unreserved fund balance does not fall below 4% of anticipated operating expenses. If this threshold requirement is satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guarantee (County Guarantee), the payment of future property tax refunds.

CONCLUSION

Nassau's Budget Policy as it relates to fund balance and reserve funds draws upon the recommendations of the GFOA, NACSLGB, and credit rating agencies, and it outlines an approach to the accumulation and use of unreserved fund balance and reserve funds that considers additional issues that are important to Nassau County. Specifically, the policy is crafted to be consistent with provisions included in tax certificates for working capital debt. The policy establishes a floor and a cap for the accumulation of unreserved fund balance. It identifies an array of reserve funds that helps the County stabilize its budget and finance important policy objectives. The policy outlines the conditions under which the County's unreserved fund balance ought to be replenished and identifies the uses for its unreserved fund balance, formally-created reserves, and any projected operating surpluses. When combined with other financial policies and with the Multi-Year Financial Plan, the County's fund balance and reserve policy sets a standard of performance and accountability and institutionalizes sound financial management practices for the future.

DEBT

INTRODUCTION

In accordance with the County's Budget Policy, the County handles debt based on GFOA and rating agency guidelines as well as debt policies of comparable yet higher rated municipalities. The County will review this policy on an annual basis.

Limiting the amount of debt the County has outstanding and the purposes for which debt is issued will benefit the long-term financial health of the County and help to improve its credit worthiness.



The County will continue its efforts to reduce its outstanding debt and gradually bring the County's key credit ratios in line with comparable yet higher rated counties. The County's long-term plan seeks to achieve these objectives by reducing and prioritizing general capital borrowing and limiting the size of cash flow borrowings through a strengthened cash position.

The 2015 Proposed Budget includes \$374.5 million for County General Improvement, Environmental Bond Act and NIFA debt service expenses in the County's Major Operating Funds. The 2015-2018 Multi-Year Financial Plan projects that in 2018, the County will have \$412.7 million in County and NIFA debt service expenses.

GOALS AND OBJECTIVES

The policy as it relates to debt will help ensure that County financings satisfy certain clear and objective standards. These standards seek to protect the County's financial resources, which are necessary to meet long-term capital needs. The adoption of clear and comprehensive financial policies enhances the financial management of the County.

The goals and objectives of the County's Budget Policy as it relates to debt are to (1) guide the County and its managers in policy and debt issuance decisions; (2) maintain appropriate capital assets for present and future needs; (3) promote sound financial management; (4) protect and enhance the County's credit rating; (5) ensure the legal and prudent use of the County's debt issuance authority; and (6) evaluate debt issuance options.

The policy provides that debt issuance will be planned to achieve relatively level debt service while matching debt service to the useful life of the projects. The County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization), at its discretion.

PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County issues debt for projects identified in its Capital Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation. The Capital Plan will prioritize general capital borrowing.

Working Capital Borrowing: The County also funds tax certiorari claims and other judgments and settlements with bond proceeds. The County's goal, over time, is to fund all judgments in the County's Operating Budget, with the exception of extraordinary judgments or settlements.

An extraordinary judgment or settlement is one in which the type or amount of the judgment or settlement is out of the ordinary.



Cash Flow Borrowing: The County borrows for cash flow purposes as necessary throughout the fiscal year. The County typically does two cash flow borrowings a year: Revenue Anticipation Notes in late spring and Tax Anticipation Notes in late fall.

DEBT LIMITATIONS/AFFORDABILITY (Four Major Funds)

Debt Service as a Percent of Expenses

Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the four major operating funds.

Tax-supported debt service shall include any debt service on general obligation bonds, which are not self-supporting from a user fee revenue stream. Any long-term financing lease obligations, which may be subject to annual appropriation by the County, will also be included in calculations of tax-supported debt service.

Current Status: Debt service as a percent of expenses in the County's four major operating funds is projected to be 11.7% of 2014 expenses.

Net Direct Debt as a Percent of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 0.85% of the full valuation of taxable real property in the County.

Current Status: Currently, the tax-supported debt of the County's four major operating funds as a percent of the full valuation of taxable real property in the County is projected to be 1.47% in 2014.

Net Direct Debt per Capita

Goal: The County's tax-supported debt per capita will not exceed \$2,025 as of December 31, 2014. The target value will be increased by 4% per year to take into account the effect of inflation.

Current Status: As of December 31, 2014, the County's tax-supported debt per capita is projected to be \$2,197.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements.



Terms: All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the project.

Capitalized Interest: Occasionally, certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.

Debt Service Structure: Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of projects. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

Call Provisions: In general, the County's debt will include an early redemption (or "call") feature, which is no later than ten years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: An original issue discount will be permitted if the County determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings as a result of the lower-than-market coupon associated with deep discount bonds.

Derivative Structures: The County will consider the use of derivatives as a hedge against future interest rate risk or to create "synthetic" fixed rate or variable rate debt, when appropriate. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) when it deems that capital improvements will not be financed from current revenues. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the project. The County also funds some working capital expenses with bond proceeds.



Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least costly method for short-term borrowing subject to the following policies.

- **Bond Anticipation Notes (BANs)** may be issued instead of long-term capital debt. The BANs shall not mature more than five years from the date of issuance. BANs shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt** may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. To reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County's total outstanding debt, unless there is an offsetting amount of operating cash earning a floating interest rate, and will take into consideration the amount and investment strategy of the County's operating cash. The following circumstances may result in the consideration of issuing variable rate debt.

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-based variable interest rates, or the dedication of revenues allows capacity for variability.
- **Adequate Safeguards Against Risk:** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.
- **Financial Advisor Analysis:** An analysis from the County's financial advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest cost option.



- **As a Component to Synthetic Fixed Rate Debt:** Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.

REFUNDING

The Deputy County Executive for Finance, with assistance from the County's financial advisor, shall have the responsibility to analyze outstanding debt for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities.

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. In such case, if the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed project should guide this decision.

Escrow Structuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent, or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated, as necessary, according to Federal guidelines.



METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following.

- Bonds issued as variable rate demand obligations
- A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond
- Size of the issue, which may limit the number of potential bidders
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment
- Capital appreciation bonds or zero coupon bonds

Private Placement: Occasionally, the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance.

CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short-and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County policy objectives. The County recognizes that external economic or other events may affect the creditworthiness of its debt. The County is committed to full and complete financial disclosure. The County will cooperate fully with rating agencies, institutional and retail investors, and the public to produce and share clear and accurate financial information. The County is committed to meeting disclosure requirements on a timely and comprehensive basis.

The County will consider the use of credit enhancements (as listed below) on a case-by-case basis, evaluating the economic benefit versus cost for each case.

Bond Insurance: The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest amounts paid on insured bonds versus uninsured bonds. In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to



purchase bond insurance. The winning bidder in a competitive sale will bear any cost associated with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If such programs are developed in the future, a reserve fund may be funded from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

Letters of Credit: The County may enter into a letter-of-credit (LOC) agreement when deemed prudent and advantageous. The County will prepare and distribute to qualified banks a request for proposals, which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any proposed negotiated sale. The selection criteria shall include, but not be limited to, the following.

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstrate the availability of such capital
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection: Co-managers may be selected on the same criteria as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of the transaction size and the necessity to ensure maximum distribution of the County's bonds or notes.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance, at his or her discretion,



may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the senior manager with input from the County.

Underwriter's Discount: The Deputy County Executive for Finance, with assistance from the County's financial advisor, will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance will determine the allocation of the underwriter's discount.

The underwriter's discount, including expenses, will be determined prior to the sale date. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance: The County will evaluate each bond or note sale after completion to assess the following: costs of issuance including underwriter's compensation; pricing of the bonds or notes in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds or notes and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Finance, with assistance from the County's financial advisor, will prepare syndicate policies that will describe the designation policies governing the upcoming sale.

Designation Policies: To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds or notes will be net designated, unless otherwise expressly stated. The County shall require the senior manager to

- Equitably allocate bonds or notes to other managers and the selling group
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations
- Within ten working days after the sale date, submit to the Deputy County Executive for Finance a detail of orders, allocations and other relevant information pertaining to the County's sale

CONSULTANTS

Financial Advisor: The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria

- Experience in providing consulting services to entities similar to the County



- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- Fees and expenses

Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Bond Counsel: County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the debt and the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's Federal income tax status. The approving opinion and other documents relating to the issuance will be prepared by counsel with extensive experience in public finance and tax issues. The County will select the bond counsel.

Disclosure by Financing Team Members: All financing team members will be required to provide full and complete disclosure relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is in the County's best interests or which could reasonably be perceived as a conflict of interest.

APPENDICES



COUNTY OF NASSAU, NEW YORK

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	General Obligation Bonds (a)	Sewage Purpose Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Nassau County Sewer and Storm Water Finance Authority Notes Payable	Sales Tax Secured Bonds, NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds	Tobacco Settlement Asset-Backed Bonds, Series A	Total Serial Bonds - NIFA, NCSSWFA, NCTSC
2013	\$1,683,174	\$54,735	\$97,682		\$1,286,434	\$140,558	\$456,003	\$1,882,995
2012	1,347,397	61,305	102,862		1,442,439	148,656	457,106	2,048,201
2011	1,165,745	68,760	112,085		1,528,440	154,595	451,788	2,134,823
2010	1,157,574	77,755	121,169		1,648,185	161,955	446,382	2,256,522
2009	887,734	90,735	130,085		1,752,600	169,250	442,108	2,363,958
2008	539,492	79,065	138,810		1,875,075	175,795	442,389	2,493,259
2007	363,300	83,392	147,379	\$69,135	1,958,525	72,225	440,740	2,471,490
2006	382,036	105,176	155,814	44,435	2,038,500	75,450	434,765	2,548,715
2005	493,237	128,308	164,159	11,885	2,086,960	78,575	272,125	2,437,660
2004	750,955	148,324	170,584		1,748,425	81,550	275,295	2,105,270

Fiscal Year	Capital Leases	Total Outstanding Debt	Taxable Assessed Valuation	Percentage of Debt to Taxable Assessed Valuation	Debt Per Capita	Percentage of Debt to Total Personal Income	Percentage of Debt to Estimated Total Full Valuation
2013	\$5,132	\$3,723,718	663,136 (c)	561.53%	2,754	N/A	1.82%
2012	5,254	3,565,019	716,005 (c)	497.90%	2,643	3.73%	1.64%
2011	5,351	3,486,764 (b)	771,315 (c)	452.05%	2,606	3.84%	1.60%
2010	5,426	3,618,446 (b)	837,452 (c)	432.08%	2,655	4.05%	1.43%
2009	5,482	3,477,994 (b)	818,797 (c)	424.77%	2,557	3.99%	1.35%
2008	5,522	3,256,148 (b)	778,704 (c)	418.15%	2,400	3.48%	1.25%
2007	5,550	3,140,246 (b)	728,595 (c)	431.00%	2,318	3.51%	1.29%
2006	5,567	3,241,743 (b)	1,063,177 (d)	304.91%	2,398	3.93%	1.53%
2005	5,574	3,240,823 (b)	1,582,292 (e)	204.82%	2,404	4.24%	1.67%
2004	5,573	3,180,706 (b)	1,613,805 (e)	197.09%	2,365	4.49%	1.77%

(a) Adjustments have been made to the prior year balances to include the general obligation bonds of the primary government, exclusive of amounts for the discretely presented component units.

(b) For years prior to 2011, debt amounts do not include premiums and discounts.

(c) Beginning in 2007, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one quarter of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.

(d) For 2006, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.

(e) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.



COUNTY OF NASSAU, NEW YORK
STATEMENT OF CONSTITUTIONAL TAXING POWER
AS OF SEPTEMBER 15, 2014

(In Thousands)

<u>Year Roll Completed</u>	<u>Full Valuation of Real Estate (d)</u>
2014	\$200,331,933 ^(e)
2013	205,123,200
2012	217,753,742
2011	218,338,378
2010	<u>252,854,423</u>
Total	\$1,094,401,676
Five-Year Average Full Valuation	\$218,880,335
Tax Limit ^(a)	\$4,377,607
Total Exclusions ^(b)	\$128,783
Total Taxing Power for 2014 Levy	\$4,506,390
Tax Levy - 2014 (c)	\$523,287
Tax Margin	\$3,983,102
Tax Levy Subject to Tax Limit	\$394,504
Percentage of Taxing Power Exhausted	9.01%

(a) The State Constitution limits the tax on real estate to one and one-half per centum of the average five-year full valuation, and provides that the State Legislature may prescribe a method to increase this limitation to not to exceed two per centum. The tax limit was raised to two per centum by provisions of the County Law and a resolution adopted by the County Board of Supervisors, predecessor to the County Legislature.

(b) Interest on and principal of all indebtedness for fiscal year 2014 is excluded from the calculation of real estate taxes limited under the provisions of Article VIII, Section 10 of the State Constitution.

(c) Includes the tax levies for the General Fund, the Police Headquarters Fund, the Fire Prevention Fund, Environmental Bond Fund and the Community College Fund, as they are Countywide tax levies.

(d) Full valuation figures are verified by the Office of State Comptroller.

(e) 2014 full valuation is based on preliminary data from the County and the Office of State Comptroller.



**Nassau County
Projected Debt Baseline
As of September 15, 2014**

Results	Projected 12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	
(1) Population	1,339,532	1,339,532	1,339,532	1,339,532	1,339,532	
(2) Full Valuation (000)	200,331,933	205,340,231	210,473,737	215,735,581	221,128,970	
(3) Direct (Main) & Indirect Debt (000)	2,942,461	3,070,616	3,157,130	3,237,899	3,316,479	-
(3) Direct (Consolidated) & Indirect Debt (000)	3,989,283	4,091,305	4,142,150	4,187,392	4,229,365	-
Net Direct Debt - Main Funds (000)	2,942,461	3,070,616	3,157,130	3,237,899	3,316,479	-
Debt Service (Main Funds)	327,273,587	356,632,905	368,325,484	375,944,910	383,312,194	-
(4) Expenditures (Main Funds)	2,794,191,323	2,983,656,342	3,030,481,843	3,097,997,108	3,150,840,413	-
Credit Ratios						
(5) Overall Debt per Capita	\$2,978	\$3,054	\$3,092	\$3,126	\$3,157	-
(5) Overall Debt as % of Full Valuation	1.99%	1.99%	1.97%	1.94%	1.91%	-
Main Fund Ratios						
(5) Net Direct Debt per Capita	\$2,197	\$2,292	\$2,357	\$2,417	\$2,476	-
Debt Service as % of Expenditures	11.71%	11.95%	12.15%	12.14%	12.17%	-
(5) Net Direct Debt as % of Full Value	1.47%	1.50%	1.50%	1.50%	1.50%	-

Footnotes:

Excludes short-term notes

Main Funds = General, Fire Commission, Police Headquarters, Police District, EBA and the College

Consolidated = Main Funds plus Sewer and Storm Water Resources District, Sewer and Storm Water Finance Authority, EFC, NHCC, Tobacco Authority & OTB

(1) Based on U.S. Census Decennial

(2) Based on 2014 preliminary data from the Office of the State Comptroller, and growth rate of 2.5% thereafter

(3) Projected debt based on County Capital Plan

(4) Based on MYP

(5) Excludes short-term notes



DEBT SERVICE GLOSSARY

Arbitrage. The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. Short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would likely consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement. Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Coverage. Net revenue available for debt service divided by debt service.

Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds priced for sale at a substantial discount from their face or par value.



Derivatives. A financial product whose value is derived from some underlying asset value.

Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders which form the designation policy: Group Net orders, Net Designated orders, and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensation to senior managers for out-of-pocket expenses including underwriter's counsel, DTC (Depository Trust Company) charges, CUSIP (Committee on Uniform Securities Identification Procedures) fees, syndicate expenses, dealer fees, communication expenses, and day-loan charges.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. Financing a project with existing cash flow as opposed to bond proceeds.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate, unless the Issuer meets one of the exceptions set forth therein. The tax-exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.



Selling Group. The group of securities dealers who participate in an offering not as underwriters but rather who receive securities, less the selling concession from the managing underwriter for distribution at the public offering price.

Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations, and market transactions.

Underwriter. A dealer who purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement.



INVESTMENT AND CASH MANAGEMENT POLICIES

Under the laws of the State of New York (the State), the County is permitted to invest only in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State (or public authorities of the State as may be provided by law); (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7) in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County. The law further requires that all bank deposits in excess of the amount insured under the Federal Deposit Insurance Act, be secured by a pledge of eligible securities (or a pro rata share of a pool of eligible securities), an eligible surety bond, or an eligible letter of credit, as those terms are defined in the law.

Occasionally, the County Legislature adopts resolutions setting forth its investment policy in accordance with the above statutory limitations, which policy currently mirrors (1) through (7) above. The primary objectives of the County's investment program are to (1) comply with all applicable provisions of law; (2) safeguard the principal of all deposits and investments; (3) provide sufficient liquidity to ensure that monies are available to meet expenses as they come due; and (4) obtain the maximum rate of return that is consistent with the preceding objectives.

The County's investment policy authorizes the County to enter into repurchase agreements, subject to certain restrictions.

Eligible securities used for collateralizing deposits are to be held by a third-party bank or trust company subject to security and custodial agreements with regular market valuation. Currently, the County's investment policy does not provide for acceptance of letters of credit or surety bonds as security for deposits.

All monies collected by any officer or employee of the County are required to be deposited in such banks as have been authorized in accordance with the County Charter. It is the policy of the County that all moneys collected by any officer or employee of the County shall be immediately transferred to the County Treasurer except as is otherwise provided by law. The County routinely prepares cash flow projections, which identify funds that are available for investing and the County's short-term borrowing requirements.



APPENDIX D

MULTI YEAR FINANCIAL PLAN FISCAL 2015 - 2018

OVERVIEW

The Mangano Administration continues to right-size Nassau County government by managing the fiscal challenges resulting from decades of poor fiscal policies, while having a vision for the future that ensures structural reform and long-term success. The Administration has accomplished this by working with the Governor, the New York State Legislature, the Nassau County Legislature, the Nassau County Interim Finance Authority (NIFA), private businesses, and labor. The Multi-Year Financial Plan (MYP) guides decision-making and long-term planning. From day one, this Administration has understood that the status quo was unsustainable. The Mangano Administration continues to place emphasis on identifying cost-saving measures, practicing strict fiscal discipline, and implementing strategies that ensure long-term fiscal stability.

The adopted MYP demonstrates the County's commitment to be compliant with NIFA's accounting treatment of borrowings in 2018. The MYP, as modified in consultation with NIFA, outlines the steps that we will be taking to transition to compliance. The revised plan preserves the County's fiscal integrity and the delivery of essential services in light of current economic conditions, particularly the unusual and disproportionate decline in sales tax receipts.

With NIFA working as a partner, the County was successful in achieving historic assessment legislation that will greatly aid the County in achieving structural balance. The New York State Assembly and the New York State Senate passed historic assessment legislation, which the Governor signed on November 21, 2014, that will greatly aid the County in achieving structural balance. Simply put, this is the largest structural reform that Nassau County has ever achieved.

This legislation creates a Disputed Assessment Fund that will establish a manageable and fiscally-sound process to satisfy most commercial tax certiorari refunds and end the need to borrow to pay for tax refunds, which has been the practice of the County since the 1970s. The County's borrowing was made necessary by the County guaranty, which requires the County (unlike any other county in New York State) to fund the property tax refunds of the towns, special districts, and all but one of the school districts in the County. This legislation saves the County more than \$730 million in debt service payments over the next 20 years and Moody's Investors Service recognizes this as a credit positive that will provide recurring funding for successful tax challenges.

Establishing a Disputed Assessment Fund to satisfy commercial cases will also result in a more equitable allocation of taxes between residential and commercial property owners. Currently, all property owners bear the burden of paying tax certiorari refunds. This creates an inequity



between residential and commercial property owners because commercial property owners generate a vast majority of the refunds. This legislation will address this unfair cost allocation by properly placing the burden of these refunds on commercial property owners.

The structural benefits from the commercial tax certiorari reform legislation will begin to be realized in 2017. The County is financing \$125 million of property tax refunds in 2014, and anticipates financing \$60 million in each of 2015, 2016, and 2017 to address these commercial claims, based on an agreement between the County Executive and the County Legislature. In addition, the MYP includes \$10 million of operating funds in 2016, \$15 million in 2017 and \$30 million in 2018. The combination of funds will allow the County to reduce the backlog through accelerated settlements and maintain our commitment to ensuring that residents are not forced to pay for a decade of waste in a single year through higher taxes or service cuts.

Public Private Partnerships (P3) have played a vital role in Nassau's finances. The re-development of Nassau Veterans Memorial Coliseum by Bruce Ratner's Nassau Events Center (NEC) team will be a centerpiece bolstering Nassau's economy. NEC will invest a minimum of \$229 million in renovating the Coliseum and building a 2,000-seat indoor theater, an outdoor amphitheater, restaurants, an ice-skating rink, and retail space. The newly re-developed Coliseum will generate \$334 million in rental income. Additional revenues, forecasted to be in excess of \$200 million, will be derived from projected sales and related economic activity including entertainment, sales and hotel taxes, parking, arena revenues (ticket fees, merchandising, rental/leasing, concessions) and plaza rental revenues.

On July 18, 2014, the Nassau County Legislature approved a twenty-year agreement for the operation and maintenance of the County sewer system with United Water. This contract will reduce the cost of sewer operations and will generate additional savings throughout the term of the contract. The County bases immediate savings on the contractual commitment of United Water to reduce County staffing costs by a minimum of \$10 million annually. In addition, the County plans to reassign sewer employees who do not continue to perform sewer work to other areas of the Public Works Department and other County departments. The County projects these reassignments to reduce County overtime spending in other operational areas.

Other P3 initiatives have successfully reduced costs, including the partnership with Transdev Services, Inc. (formerly Veolia Transportation, Inc.) to deliver bus service to Nassau residents at a cost that is \$33 million less than the amount Metropolitan Transportation Authority (MTA) would have charged the County, and the delivery of inmate healthcare services at the Nassau County Correctional Center through an initiative with Armor Correctional Health Services that saves \$7 million annually.

In 2014, the County reached agreements with its major labor unions thereby ending a three-year wage freeze. The agreements bring historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for new police hires. The County will achieve additional savings through work rule changes and adjustments to vacation and compensatory leave.

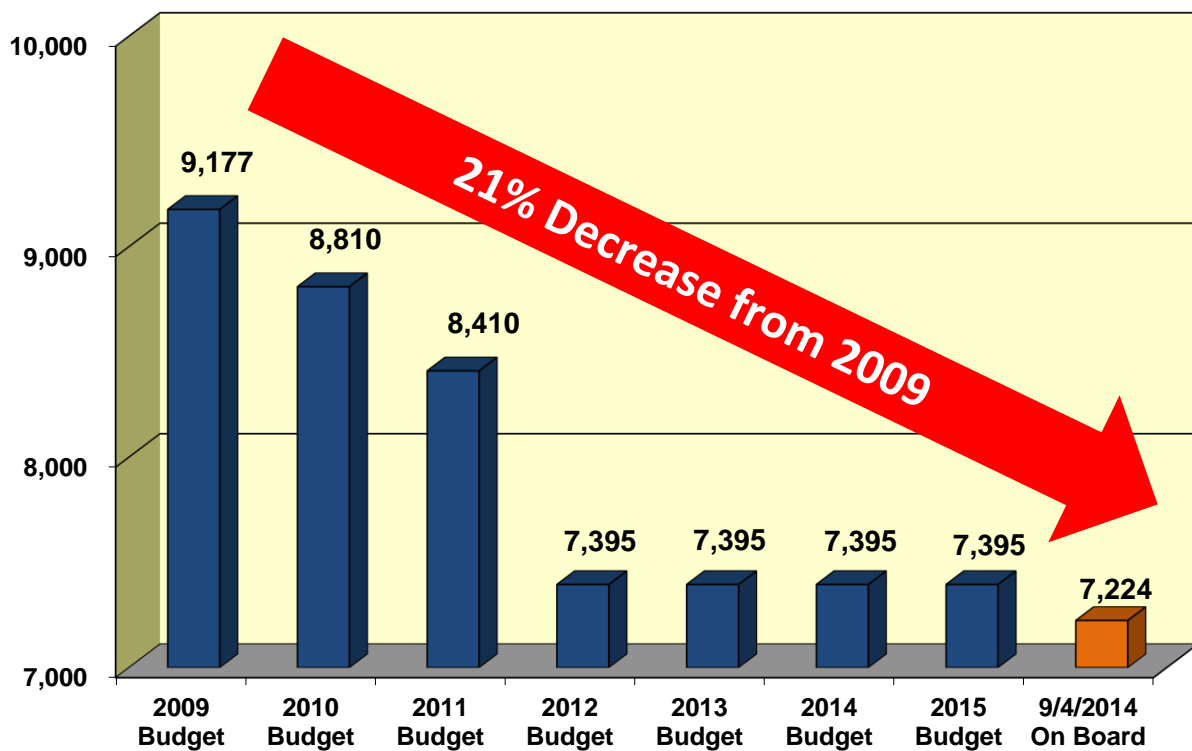


The labor agreements, which run through 2017, bring cost certainty to the labor situation and minimize litigation risk. Collective bargaining units have given up wage increases for fiscal 2013, which reduce the County’s potential liability from an adverse court decision with respect to retroactive increases to \$101 million from \$232 million.

Workforce management has been critical to maintaining the fiscal health of Nassau County. The MYP reflects the Administration’s continued control and reduction of expenditures. In 2009, the County’s budgeted workforce was 9,177 full-time employees. Due to strong management, the County’s budgeted workforce is 7,395 positions for 2015, and the County’s on-board positions total 7,224 as of September 4, 2014, a 21.3% reduction from 2009 authorized levels. The County successfully reduced its workforce in each year since 2009 through a combination of voluntary separation incentive programs, layoffs, and attrition.

The chart below illustrates the workforce reduction that has taken place since 2009.

Workforce Management



Going forward, the Mangano Administration will continue to optimize workforce levels while ensuring that the County provides essential services to all Nassau County residents.

The County’s sales tax revenues have been disappointing in 2014, with collections through the end of the third quarter down approximately 5.9% from the comparable period in 2013. Due to



the unexplained drop in sales tax receipts in 2014, the County hired a leader in the industry, Moody's Analytics, to assist the County in analyzing the data and developing the County's sales tax forecast. Moody's economic model predicts that sales tax revenues will begin to rebound over the latter part of 2014, narrowing the full year-over-year decline. Sales tax collections in 2015 will then normalize to a growth rate more consistent with historical periods of economic recovery according to the model. Much of that strength will come in the first quarter of 2015, which, when compared with the extraordinary weather effects in 2014, will look extremely strong.

Moody's Analytics' outlook for disposable personal income in Nassau County calls for much stronger growth in 2015, after an expected nominal increase of only 0.5% in 2014. In addition, the Administration believes that additional Superstorm Sandy stimulus totaling nearly \$1 billion will strengthen and support our local economy and positively affect sales tax collections in the years ahead. Furthermore, actions undertaken by the Mangano Administration have positively impacted our economy and will have positive effects for decades to come. The Administration's fiscal policies have created a favorable business climate and Nassau's unemployment rate for September (5.0%) is significantly favorable compared to both New York State (6.6%) and the nation (6.5%).

The growth of the television and film industry in Nassau County has produced blockbuster films such as *The Amazing Spider-Man 2* and *Man on a Ledge*, and the live television productions of *The Sound of Music* and *Peter Pan*. In addition, the Mangano Administration has attracted new employers including Hain Celestial, New York Vanity, Rbest Produce, and Supreme Screw Products; and has helped local employers expand their operations, including Arizona Iced Tea and Dealertrack Technologies. These actions demonstrate that businesses are willing to put their faith in Nassau County and improve the economic outlook here.

For continued success, employers need access to an educated workforce, which Nassau County has thanks to the investment taxpayers make in our local schools. However, young people have been leaving Long Island over the past two decades due to a lack of housing opportunities. Accordingly, the Mangano Administration has partnered with the private sector to create more than 1,000 new affordable housing opportunities for residents. In many cases, the County has incentivized local developers to create residences in downtown villages—known as transit-oriented communities—so that residents can easily take a train to Manhattan and shop in local villages. The Mangano Administration has also earmarked federal funds to study the conversion of empty office space into residences in Baldwin, Lynbrook, and Valley Stream.

The Mangano Administration has aggressively confronted and resolved fiscal challenges by making the tough decisions necessary to produce recurring savings, and it will continue to do this.

The tables below outline the County's current estimate of baseline gaps and initiatives to keep the budget in balance. Incorporated into the baseline assumptions are initiatives that are in the



implementation phase. These items are listed in the table below. In addition, the MYP outlines contingencies that are available to the County that would further strengthen the financial outlook.

**Table 1: 2015-2018
Initiatives included in the Baseline
(\$ in millions)**

MYP 2015 - 2018			
	2016 Plan	2017 Plan	2018 Plan
<u>Expense/Revenue Actions</u>			
Workforce Management	10.4	10.8	11.2
United Water Synergy Savings	8.7	9.0	9.2
Advertising Revenue	6.0	8.0	8.0
Office Consolidation	2.0	3.0	4.0
Taxi Limousine Commission	2.0	2.0	2.0
Strategic Sourcing	2.0	2.0	2.0
BOE Reimbursement	2.0	2.0	2.0
Health Insurance Cost Reduction	1.0	1.0	1.0
ERP Implementation		2.0	2.0
<u>Financing Options/Asset Sales</u>			
Sale of Surplus County Property	5.0	5.0	5.0
Gap Closing Options	39.1	44.8	46.4

Discussion of Initiatives included in the Baseline

Workforce Management

Every year the Mangano Administration has proven its ability to manage operations with fewer positions than are in the budget. Going forward, the Mangano Administration will continue to optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents. By analyzing the impact of each vacancy as they materialize, additional opportunities exist for savings. The savings can come from eliminating vacant positions, backfilling at lower salaries, and delayed hiring.

United Water Synergy Savings

The County has committed to ensuring that there will not be layoffs to its workforce due to its contract with United Water. The County has identified a number of areas of County operations where increased staffing can substantially reduce the use and cost of overtime. The County has also identified outsourced services that can be performed instead by County employees made available by the contractual agreement with United Water. Finally, the County has identified fee generating services, such as the issuance of permits that can generate additional revenues with the addition of personnel. The County has a plan to achieve these financial benefits through the



reassignment of sewer employees. The precise magnitude of these financial benefits will be confirmed when the agreement has been in effect for a period of time and the County knows the specific number of employees that left County service to work for United Water.

Advertising Revenue

The County has a contract in place that allows for the use of various assets such as roadways as media outlets for generating new revenue.

Office Consolidation

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County will look to continue streamlining office space in 2015.

Taxi and Limousine Commission

Taxi and Limousine Commission (TLC) will strictly enforce laws and regulations relating to public safety, comfort and convenience, standards and conditions of service, the issuance, suspension, and revocation of licenses, and the development of a transportation policy relating to for-hire vehicles and taxicabs. The individuals and entities likely to be subject to the proposed rules are the owners and drivers of licensed taxicabs, for-hire vehicles, and commuter vans; the owners of bases dispatching for-hire vehicles and commuter vans, taxicab brokers, taxicab agents, livery passenger enhancement vendors, and taximeter businesses.

Strategic Sourcing

The County continues to pursue efficiencies and savings through strategic sourcing as recommended by Grant Thornton LLP in its NIFA-commissioned report. The County has selected a vendor and has already garnered savings.

BOE Reimbursement

New York State Election Law, Article 4, Section 4-136 states, "All expenses incurred under this chapter by the board of elections of a county outside the city of New York shall be a charge against the county... The expenses incurred by the board of elections of a county outside the city of New York may, pursuant to section 3-226 of this chapter, be apportioned among the cities and towns therein, or in the case of a village election held other than at the time of the fall primary or general election, apportioned to such villages therein."

County Law § 361-a and Election Law § 4-138 indicate that the Board of Elections must, each year, between October 1 and December 15, certify its total expenses for the preceding year to the Clerk of the County Legislature, and if the Legislature so directs, the Legislature certifies to the Clerk the amount to be charged back to cities and areas outside cities. The Clerk then notifies the local officials who must add the chargeback to their tax levies.

ERP Implementation

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative, recommended by Grant Thornton LLP in its NIFA-commissioned report, is currently underway.

APPENDICES



Sale of Surplus County Property

Consistent with experience, the County will continue to realize revenue by selling surplus County property and will work through the Office of Real Estate to identify opportunities.



**Table 2: 2015-2018
Pre Gap Closing Plan (Major Funds)
(\$ in millions)**

MAJOR FUNDS					
EXP/REV	Object	2015 Adopted Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	851,144,909	867,501,597	893,473,312	899,240,590
	AB - FRINGE BENEFITS	496,065,443	508,837,893	526,329,382	546,418,442
	AC - WORKERS COMPENSATION	26,976,829	26,976,829	26,976,829	26,976,829
	BB - EQUIPMENT	2,274,166	2,308,278	2,342,903	2,378,046
	DD - GENERAL EXPENSES	35,342,289	35,582,777	35,946,132	36,382,357
	DE - CONTRACTUAL SERVICES	253,930,075	251,186,039	251,872,417	253,640,303
	DF - UTILITY COSTS	41,692,740	41,836,159	42,075,436	42,814,076
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,129,845	112,072,868	120,879,642	128,799,404
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	70,183,149	71,906,478	73,672,890
	GG - PRINCIPAL	76,340,000	88,285,002	102,645,000	114,749,999
	HC - NHC ASSN EXP	13,000,000	0	0	0
	HH - INTERFUND CHARGES	30,790,028	30,576,605	30,359,755	30,118,672
	MM - MASS TRANSPORTATION	43,371,263	44,553,496	45,770,014	47,021,811
	NA - NCIFA EXPENDITURES	1,900,000	1,950,000	2,000,000	1,925,000
	OO - OTHER EXPENSE	366,827,561	310,564,726	300,133,369	223,365,245
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	60,550,000	61,761,000	62,996,220	62,996,220
	TT - PURCHASED SERVICES	68,402,576	69,770,628	71,166,040	72,589,361
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	51,699,900	51,182,901	51,182,901
	XX - MEDICAID	252,255,731	252,571,349	252,571,349	257,115,874
Expenses Excluding Interdepartmental Transfers		2,980,250,308	2,970,918,295	3,036,081,180	3,019,651,102
	Interdepartmental Transfers	422,367,239	432,028,841	436,453,091	440,075,201
Expenses Including Interdepartmental Transfers		3,402,617,547	3,402,947,136	3,472,534,271	3,459,726,303
REV	AA - FUND BALANCE	15,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	16,274,987	17,274,987	18,274,987	17,274,987
	BD - FINES & FORFEITS	103,748,400	106,797,574	106,797,574	106,797,574
	BE - INVEST INCOME	2,118,700	2,118,700	2,118,700	2,118,700
	BF - RENTS & RECOVERIES	19,287,357	22,899,974	26,099,974	26,099,974
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	11,412,000	11,412,000
	BH - DEPT REVENUES	170,826,359	182,826,359	184,826,359	184,826,359
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	11,663,465	11,663,465
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	81,336,000	81,336,000	2,400,000
	BS - OTB PROFITS	9,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	112,421,488	78,825,279	81,427,449	84,238,211
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	138,223,548	140,503,107	140,503,107
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	212,449,410	215,020,780	216,502,269
	TA - SALES TAX COUNTYWIDE	1,056,147,928	1,082,551,626	1,109,615,417	1,137,355,802
	TB - PART COUNTY SALES TAX	90,048,482	89,316,512	91,549,424	93,838,160
	TL - PROPERTY TAX	832,277,017	832,277,017	832,277,017	832,277,017
	TO - OTB 5% TAX	2,557,667	2,301,274	2,070,751	1,863,465
	TX - SPECIAL TAXES	30,224,000	29,224,000	30,224,000	30,224,000
Revenues Excluding Interdepartmental Transfers		2,980,250,308	2,952,597,725	2,999,317,004	2,953,495,090
	Interdepartmental Transfers	422,367,239	432,028,841	436,453,091	440,075,201
Revenues In Projected Surplus / (Gap)		3,402,617,547	3,384,626,566	3,435,770,095	3,393,570,291
Projected Surplus / (Gap)		0	(18,320,570)	(36,764,176)	(66,156,012)



**Table 3: 2015-2018
Gap Closing Plan (Major Funds)
(\$ in millions)**

MYP 2015 - 2018			
	2016 Plan	2017 Plan	2018 Plan
Current Baseline Surplus / (Gap)	(18.3)	(36.8)	(66.2)
Gap Closing Options			
<u>Expense/Revenue Actions</u>			
Suez Energy NA (TRIGEN)		10.0	24.0
Health Insurance Cost Reduction		9.9	10.3
Program/OTPS Reduction	5.0	5.0	20.0
<u>NYS Actions</u>			
Mandate Reform	10.0	10.0	10.0
LIE Surcharge	5.7	5.7	5.7
Gap Closing Options	20.7	40.6	70.0
Surplus/ (Deficit) After Gap Closing Actions	2.4	3.8	3.8

Discussion of Gap Closing Actions

Suez Energy NA (TRIGEN) Privatization

In 2016, the agreement between Nassau County and Suez Energy NA, the current operator of the 57 megawatt cogeneration plant in Uniondale, will expire. Today, this plant provides LIPA with safe, locally-produced electric power as well as thermal energy in the form of steam, chilled water, and high temperature hot water for cooling and heating purposes to several institutions and buildings in and around the Nassau Hub, including Nassau Community College, Nassau University Medical Center, the Nassau Veterans Memorial Coliseum, the Long Island Marriot Hotel, and the Nassau County Aquatic Center. When this agreement expires, Nassau County will have the opportunity to reimagine the use of the facility as an important clean and sustainable power resource and economic development tool. At this juncture, the County is exploring its options for this facility. Ultimately, the ideal use will enable economic growth; bring value to Nassau County residents and businesses; and continue to provide reliable, clean power to our local utility. There are several actions that could generate significant revenue (e.g., monetization, plant expansion) for the County, which could be used to pay down debt and fund other important County initiatives.



Health Insurance Cost Reduction

Employee benefits are a substantial expense for Nassau County. The Administration in 2014 was able to negotiate several concessions from the major labor unions including the 15% contribution to the cost of health insurance for new employees.

With the implementation of the Affordable Care Act, the County will be exploring various options to reduce future health premium costs.

Program/OTPS Reduction

The MYP is based on the Administration's best assumptions as to how much it will cost to provide the current level of services. The Administration continues to develop creative ways to reduce costs, often with better service. We will continue to explore public private partnerships, consolidating departments, and renegotiating contracts to achieve savings for taxpayers.

Mandate Reform

New York State has begun to realize the enormous burdens placed on local governments through State-mandated programs. Recent audits performed by the State Comptroller highlight skyrocketing costs and fraud within pre-school special education programs throughout New York State. The County believes that numerous cost containment opportunities exist within these programs and other State-mandated programs in areas such as public assistance and indigent legal services.

LIE Surcharge

The County will seek approval of State legislation providing reimbursement for the cost of patrolling New York State highways in Nassau County.



**Table 4: 2015-2018
After Gap Closing Plan (Major Funds)
(\$ in millions)**

MAJOR FUNDS					
EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	851,144,909	867,501,597	893,473,312	899,240,590
	AB - FRINGE BENEFITS	496,065,443	508,837,893	516,429,382	536,118,442
	AC - WORKERS COMPENSATION	26,976,829	26,976,829	26,976,829	26,976,829
	BB - EQUIPMENT	2,274,166	2,308,278	2,342,903	2,378,046
	DD - GENERAL EXPENSES	35,342,289	35,582,777	35,946,132	36,382,357
	DE - CONTRACTUAL SERVICES	253,930,075	246,186,039	246,872,417	233,640,303
	DF - UTILITY COSTS	41,692,740	41,836,159	42,075,436	42,814,076
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,129,845	112,072,868	120,879,642	128,799,404
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	70,183,149	71,906,478	73,672,890
	GG - PRINCIPAL	76,340,000	88,285,002	102,645,000	114,749,999
	HC - NHC ASSN EXP	13,000,000	0	0	0
	HH - INTERFUND CHARGES	30,790,028	30,576,605	30,359,755	30,118,672
	MM - MASS TRANSPORTATION	43,371,263	44,553,496	45,770,014	47,021,811
	NA - NCIFA EXPENDITURES	1,900,000	1,950,000	2,000,000	1,925,000
	OO - OTHER EXPENSE	366,827,561	310,564,726	300,133,369	223,365,245
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	127,700,000	130,454,000	133,263,080
	SS - RECIPIENT GRANTS	60,550,000	61,761,000	62,996,220	62,996,220
	TT - PURCHASED SERVICES	68,402,576	69,770,628	71,166,040	72,589,361
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	51,699,900	51,182,901	51,182,901
	XX - MEDICAID	252,255,731	252,571,349	252,571,349	257,115,874
Expenses Excluding Interdepartmental Transfers		2,980,250,308	2,955,918,295	3,011,181,180	2,979,351,102
Interdepartmental Transfers		422,367,239	432,028,841	436,453,091	440,075,201
Expenses Including Interdepartmental Transfers		3,402,617,547	3,387,947,136	3,447,634,271	3,419,426,303
REV	AA - FUND BALANCE	15,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	16,274,987	17,274,987	18,274,987	17,274,987
	BD - FINES & FORFEITS	103,748,400	112,497,574	112,497,574	112,497,574
	BE - INVEST INCOME	2,118,700	2,118,700	2,118,700	2,118,700
	BF - RENTS & RECOVERIES	19,287,357	22,899,974	36,099,974	50,099,974
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	11,412,000	11,412,000
	BH - DEPT REVENUES	170,826,359	182,826,359	184,826,359	184,826,359
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	11,663,465	11,663,465
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	81,336,000	81,336,000	2,400,000
	BS - OTB PROFITS	9,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	112,421,488	78,825,279	81,427,449	84,238,211
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	138,223,548	140,503,107	140,503,107
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	212,449,410	215,020,780	216,502,269
	TA - SALES TAX COUNTYWIDE	1,056,147,928	1,082,551,626	1,109,615,417	1,137,355,802
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	TO - OTB 5% TAX	2,557,667	2,301,274	2,070,751	1,863,465
	TX - SPECIAL TAXES	30,224,000	29,224,000	30,224,000	30,224,000
Revenues Excluding Interdepartmental Transfers		2,980,250,308	2,958,297,725	3,015,017,004	2,983,195,090
Interdepartmental Transfers		422,367,239	432,028,841	436,453,091	440,075,201
Revenues In Projected Surplus / (Gap)		3,402,617,547	3,390,326,566	3,451,470,095	3,423,270,291
Projected Surplus / (Gap)		0	2,379,430	3,835,824	3,843,988



**Table 5: 2015-2018
Contingencies and Additional Opportunities
(\$ in millions)**

Contingency Gap Closing Options			
<u>Expense/Revenue Actions</u>			
Various Fee Increases	2.0	3.0	4.0
<u>Financing Options</u>			
Bond Premium	25.0	25.0	0.0
NIFA Restructuring	33.9	50.4	25.4
Gap Closing Options	60.9	78.4	29.4
Surplus/ (Deficit) After Contingency Actions	63.3	82.2	33.2
Use of surplus to fund Litigation Fund	20.0	20.0	20.0

Various Fee Adjustments

Annually, the County will review the various fees it charges for services to determine if they reflect increased costs.

Bond Premium

For several decades, Nassau County retained bond and note premium and used it to pay debt service in accordance with the New York State Local Finance Law. From 2008 through 2011, each of the County’s 12 new money tax-exempt bond issues and nine note issues generated premium, with the combined premium on these issues totaling \$64 million. In each of these instances, the County retained the premium rather than downsizing the bond or note. The County has since been precluded from doing this and believes that it should be allowed to retain the premiums. This would be consistent with other issuers such as the Town of North Hempstead, Suffolk County, New York City, and the MTA.

Debt Restructuring and Refunding

The case for pursuing a debt restructuring as part of the County’s MYP Update is supported by a number of factors including:

1. Borrowing at today’s low rates through a highly-rated entity such as NIFA makes the restructuring affordable and the timing ideal.
2. A cooperative strategy between NIFA and the County towards improving the County’s finances is both budgetary and credit rating positive.
3. A restructuring would generate present value savings, reduce swap and letter-of-credit risk exposure and improve liquidity. This would strengthen the overall credit profile of the County.
4. Historically, NIFA has judiciously used debt restructurings for the County’s benefit.

APPENDICES



Litigation Fund

As part of the County's commitment to be compliant with NIFA's accounting treatment of borrowings in 2018, the Administration has removed the financing of judgments and settlements in 2018. The County will create in 2015 a Litigation Fund to pay for future judgments and settlements. The revenue source for this fund will be from operating surpluses generated each year.

APPENDICES



FUND DETAIL

APPENDICES



MAJOR FUNDS					
EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	851,144,909	867,501,597	893,473,312	899,240,590
	AB - FRINGE BENEFITS	496,065,443	508,837,893	526,329,382	546,418,442
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	DE - CONTRACTUAL SERVICES	253,930,075	251,186,039	251,872,417	253,640,303
	DF - UTILITY COSTS	41,692,740	41,836,159	42,075,436	42,814,076
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	98,129,845	112,072,868	120,879,642	128,799,404
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	70,183,149	71,906,478	73,672,890
	GG - PRINCIPAL	76,340,000	88,285,002	102,645,000	114,749,999
	HC - NHC ASSN EXP	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	332,458,134	342,119,736	346,543,986	350,166,096
	HF - INTER DEPARTMENTAL CHARGES	89,909,105	89,909,105	89,909,105	89,909,105
	HH - INTERFUND CHARGES	30,790,028	30,576,605	30,359,755	30,118,672
	MM - MASS TRANSPORTATION	43,371,263	44,553,496	45,770,014	47,021,811
	NA - NCIFA EXPENDITURES	1,900,000	1,950,000	2,000,000	1,925,000
	OO - OTHER EXPENSE	366,827,561	310,564,726	300,133,369	223,365,245
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	60,550,000	61,761,000	62,996,220	62,996,220
	TT - PURCHASED SERVICES	68,402,576	69,770,628	71,166,040	72,589,361
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	51,699,900	51,182,901	51,182,901
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REV	AA - FUND BALANCE	15,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	16,274,987	17,274,987	18,274,987	17,274,987
	BD - FINES & FORFEITS	103,748,400	106,797,574	106,797,574	106,797,574
	BE - INVEST INCOME	2,118,700	2,118,700	2,118,700	2,118,700
	BF - RENTS & RECOVERIES	19,287,357	22,899,974	26,099,974	26,099,974
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	11,412,000	11,412,000
	BH - DEPT REVENUES	170,826,359	182,826,359	184,826,359	184,826,359
	BJ - INTERDEPT REVENUES	89,909,105	89,909,105	89,909,105	89,909,105
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	11,663,465	11,663,465
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	122,224,000	81,336,000	81,336,000	2,400,000
	BS - OTB PROFITS	9,000,000	22,000,000	25,000,000	25,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	342,119,736	346,543,986	350,166,096
	BW - INTERFUND CHARGES REVENUE	112,421,488	78,825,279	81,427,449	84,238,211
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	135,988,686	138,223,548	140,503,107	140,503,107
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,929,772	212,449,410	215,020,780	216,502,269
	TA - SALES TAX COUNTYWIDE	1,056,147,928	1,082,551,626	1,109,615,417	1,137,355,802
	TB - PART COUNTY SALES TAX	90,048,482	89,316,512	91,549,424	93,838,160
	TL - PROPERTY TAX	832,277,017	832,277,017	832,277,017	832,277,017
	TO - OTB 5% TAX	2,557,667	2,301,274	2,070,751	1,863,465
	TX - SPECIAL TAXES	30,224,000	29,224,000	30,224,000	30,224,000
REV Total		3,402,617,547	3,384,626,566	3,435,770,095	3,393,570,291
Projected Surplus / (Gap)		0	(18,320,570)	(36,764,176)	(66,156,012)

APPENDICES



GENERAL FUND					
EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	378,401,238	382,710,795	392,922,531	394,150,769
	AB - FRINGE BENEFITS	240,158,928	244,817,147	252,683,525	262,726,729
	AC - WORKERS COMPENSATION	16,187,850	16,187,850	16,187,850	16,187,850
	BB - EQUIPMENT	1,247,666	1,266,381	1,285,377	1,304,657
	DD - GENERAL EXPENSES	26,036,589	26,355,123	26,708,087	27,083,108
	DE - CONTRACTUAL SERVICES	236,211,283	233,201,465	233,618,075	235,112,146
	DF - UTILITY COSTS	36,986,176	37,033,803	37,174,517	37,794,664
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	68,501,853	70,183,149	71,906,478	73,672,890
	HC - NHC ASSN EXP	13,000,000	0	0	0
	HD - DEBT SERVICE CHARGEBACKS	315,299,990	324,442,298	329,220,149	332,949,183
	HF - INTER DEPARTMENTAL CHARGES	45,615,828	45,615,828	45,615,828	45,615,828
	HH - INTERFUND CHARGES	30,773,043	30,559,620	30,342,770	30,101,687
	MM - MASS TRANSPORTATION	43,371,263	44,553,496	45,770,014	47,021,811
	NA - NCIFA EXPENDITURES	1,900,000	1,950,000	2,000,000	1,925,000
	OO - OTHER EXPENSE	167,273,284	127,120,443	132,589,963	70,082,380
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,000,000	137,700,000	140,454,000	143,263,080
	SS - RECIPIENT GRANTS	60,550,000	61,761,000	62,996,220	62,996,220
	TT - PURCHASED SERVICES	68,402,576	69,770,628	71,166,040	72,589,361
	WW - EMERGENCY VENDOR PAYMENTS	52,755,000	51,699,900	51,182,901	51,182,901
	XX - MEDICAID	252,255,731	252,571,349	252,571,349	257,115,874
EXP Total		2,194,928,298	2,164,500,276	2,201,395,674	2,167,876,139
REV	AA - FUND BALANCE	10,000,000	0	0	0
	BA - INT PENALTY ON TAX	29,100,000	29,100,000	29,100,000	29,100,000
	BC - PERMITS & LICENSES	11,246,487	12,246,487	13,246,487	12,246,487
	BD - FINES & FORFEITS	101,998,400	105,047,574	105,047,574	105,047,574
	BE - INVEST INCOME	1,830,000	1,830,000	1,830,000	1,830,000
	BF - RENTS & RECOVERIES	19,221,217	22,833,834	26,033,834	26,033,834
	BG - REVENUE OFFSET TO EXPENSE	11,412,000	11,412,000	11,412,000	11,412,000
	BH - DEPT REVENUES	132,835,259	144,835,259	146,835,259	146,835,259
	BJ - INTERDEPT REVENUES	77,162,256	77,162,256	77,162,256	77,162,256
	BO - PAYMENT IN LIEU OF TAXES	11,663,465	11,663,465	11,663,465	11,663,465
	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	118,000,000	78,000,000	78,000,000	0
	BS - OTB PROFITS	9,000,000	22,000,000	25,000,000	25,000,000
	BW - INTERFUND CHARGES REVENUE	60,673,046	46,097,408	45,883,558	45,642,475
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	130,132,537	132,367,399	134,646,958	134,646,958
	SA - STATE AID REIMBURSEMENT OF EXPENSES	209,195,772	211,715,410	214,286,780	215,768,269
	TA - SALES TAX COUNTYWIDE	1,056,147,928	1,082,551,626	1,109,615,417	1,137,355,802
	TB - PART COUNTY SALES TAX	90,048,482	89,316,512	91,549,424	93,838,160
	TL - PROPERTY TAX	106,380,782	106,380,782	106,380,782	106,380,782
	TO - OTB 5% TAX	2,557,667	2,301,274	2,070,751	1,863,465
	TX - SPECIAL TAXES	6,323,000	5,323,000	6,323,000	6,323,000
REV Total		2,194,928,298	2,192,184,286	2,236,087,545	2,188,149,786

APPENDICES



FIRE COMMISSION FUND

EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	10,947,125	11,322,221	11,655,212	11,796,074
	AB - FRINGE BENEFITS	5,150,492	5,464,277	5,621,291	5,838,905
	BB - EQUIPMENT	26,500	26,898	27,301	27,710
	DD - GENERAL EXPENSES	252,800	256,592	260,441	264,347
	DE - CONTRACTUAL SERVICES	4,925,995	4,999,885	5,074,883	5,151,006
	HD - DEBT SERVICE CHARGEBACKS	282,286	305,986	280,374	294,818
	HF - INTER DEPARTMENTAL CHARGES	2,328,298	2,328,298	2,328,298	2,328,298
EXP Total		23,913,496	24,704,156	25,247,800	25,701,160
REV	BH - DEPT REVENUES	7,725,600	7,725,600	7,725,600	7,725,600
	BW - INTERFUND CHARGES REVENUE	190,703	190,703	190,703	190,703
	SA - STATE AID REIMBURSEMENT OF EXPENSES	145,000	145,000	145,000	145,000
	TL - PROPERTY TAX	15,852,193	15,852,193	15,852,193	15,852,193
REV Total		23,913,496	23,913,496	23,913,496	23,913,496



POLICE DISTRICT FUND

EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	231,406,838	238,457,064	248,600,056	253,481,611
	AB - FRINGE BENEFITS	117,993,102	123,220,356	127,967,058	132,722,600
	AC - WORKERS COMPENSATION	7,584,129	7,584,129	7,584,129	7,584,129
	BB - EQUIPMENT	600,000	609,000	618,135	627,407
	DD - GENERAL EXPENSES	5,100,000	5,037,300	5,030,974	5,056,954
	DE - CONTRACTUAL SERVICES	924,300	938,165	952,237	966,521
	DF - UTILITY COSTS	1,354,564	1,364,057	1,373,090	1,398,855
	HD - DEBT SERVICE CHARGEBACKS	2,237,043	2,254,319	2,244,344	2,246,935
	HF - INTER DEPARTMENTAL CHARGES	20,330,201	20,330,201	20,330,201	20,330,201
	OO - OTHER EXPENSE	5,750,000	768,750	787,969	807,668
EXP Total		393,280,177	400,563,340	415,488,193	425,222,881
REV	AA - FUND BALANCE	5,000,000	0	0	0
	BC - PERMITS & LICENSES	4,128,500	4,128,500	4,128,500	4,128,500
	BD - FINES & FORFEITS	1,750,000	1,750,000	1,750,000	1,750,000
	BE - INVEST INCOME	271,400	271,400	271,400	271,400
	BH - DEPT REVENUES	3,583,000	3,583,000	3,583,000	3,583,000
	BJ - INTERDEPT REVENUES	572,317	572,317	572,317	572,317
	BW - INTERFUND CHARGES REVENUE	10,000,000	0	0	0
	TL - PROPERTY TAX	367,974,960	367,974,960	367,974,960	367,974,960
REV Total		393,280,177	378,280,177	378,280,177	378,280,177

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POLICE HEADQUARTER FUND

EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	AA - SALARIES, WAGES & FEES	230,389,708	235,011,517	240,295,514	239,812,135
	AB - FRINGE BENEFITS	132,762,921	135,336,114	140,057,508	145,130,208
	AC - WORKERS COMPENSATION	3,204,850	3,204,850	3,204,850	3,204,850
	BB - EQUIPMENT	400,000	406,000	412,090	418,271
	DD - GENERAL EXPENSES	3,952,900	3,933,762	3,946,630	3,977,947
	DE - CONTRACTUAL SERVICES	11,868,497	12,046,524	12,227,222	12,410,631
	DF - UTILITY COSTS	3,352,000	3,438,299	3,527,829	3,620,557
	HD - DEBT SERVICE CHARGEBACKS	14,638,815	15,117,133	14,799,119	14,675,160
	HF - INTER DEPARTMENTAL CHARGES	21,634,778	21,634,778	21,634,778	21,634,778
	HH - INTERFUND CHARGES	16,985	16,985	16,985	16,985
	OO - OTHER EXPENSE	250,000	256,250	262,656	269,223
EXP Total		422,471,454	430,402,211	440,385,181	445,170,745
REV	BC - PERMITS & LICENSES	900,000	900,000	900,000	900,000
	BE - INVEST INCOME	17,300	17,300	17,300	17,300
	BF - RENTS & RECOVERIES	66,140	66,140	66,140	66,140
	BH - DEPT REVENUES	26,682,500	26,682,500	26,682,500	26,682,500
	BJ - INTERDEPT REVENUES	12,174,532	12,174,532	12,174,532	12,174,532
	BW - INTERFUND CHARGES REVENUE	15,007,300	7,300	7,300	7,300
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,064,600	1,064,600	1,064,600	1,064,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	589,000	589,000	589,000	589,000
	TL - PROPERTY TAX	342,069,082	342,069,082	342,069,082	342,069,082
	TX - SPECIAL TAXES	23,901,000	23,901,000	23,901,000	23,901,000
REV Total		422,471,454	407,471,454	407,471,454	407,471,454

APPENDICES



DEBT SERVICE FUND

EXP/REV	Object	2015 Adopted			
		Budget	2016 Plan	2017 Plan	2018 Plan
EXP	FF - INTEREST	98,129,845	112,072,868	120,879,642	128,799,404
	GG - PRINCIPAL	76,340,000	88,285,002	102,645,000	114,749,999
	OO - OTHER EXPENSE	193,554,277	182,419,283	166,492,781	152,205,975
EXP Total		368,024,122	382,777,153	390,017,423	395,755,378
REV	BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL	4,224,000	3,336,000	3,336,000	2,400,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	332,458,134	342,119,736	346,543,986	350,166,096
	BW - INTERFUND CHARGES REVENUE	26,550,439	32,529,868	35,345,888	38,397,733
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,791,549	4,791,549	4,791,549	4,791,549
REV Total		368,024,122	382,777,153	390,017,423	395,755,378



APPENDIX E**GLOSSARY**

– A –

ACCRUAL BASIS ACCOUNTING

Most commonly used accounting method. Reports income when earned and expenses when incurred as opposed to cash basis accounting, which reports income when received and expenses when paid. The County reports fund revenues and expenses on the modified accrual basis of accounting and government-wide revenues and expenses on the accrual basis of accounting. See MODIFIED ACCRUAL BASIS OF ACCOUNTING

ACCRUAL BOND

A bond that does not pay periodic interest payments, sells at a deep discount to its face value, and matures at its face value. Under United States tax law, the imputed interest is taxable as it accrues. The same as ZERO COUPON BOND

ACTIVITY

A County agency, department, or program effort that contributes to the attainment of a specific set of performance objectives

ACTUAL

Financial activity that has taken place as it relates to the Budget

AD VALOREM

A tax, duty, or fee that varies based on the value of the product, service, or property on which it is levied

AD VALOREM TAXES

Commonly referred to as property taxes levied on both real and personal property according to the property's valuation and tax rate

ADOPTED BUDGET

The financial plan for the fiscal year beginning January 1 as submitted by the County Executive and amended and adopted by resolution by the County Legislature. The Budget, once adopted, is the legal authorization to expend County funds during the fiscal year identified.

AGENCY

An administrative unit of government

**AGENCY FUND**

Fund used to account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by a municipality acting in the capacity of an agent, for distribution to other governmental units or other organizations

AMERICANS WITH DISABILITIES ACT (ADA)

Federal Law passed in 1990 that prohibits discrimination in such areas as employment, services, and facilities based on an individual's disability

ANNUALIZATION

Calculating the full-year impact of recorded charges during the course of a year

APPRAISAL RATIO

The ratio between the appraised value of property and its market value or the appraised value as a percentage of the market value. For example, a house appraised at \$80,000 with a current market value of \$100,000 has an appraisal ratio of 80% (80,000/100,000).

APPROPRIATION

A legal authorization or allocation that permits officials to incur obligations against and to make expenses for defined purposes

APPROPRIATION BALANCE

Appropriation remaining after the subtraction of expenses, encumbrances, and other commitments. The same as AUTHORIZATION

APPROPRIATED FUND BALANCE

Funds transferred from the unreserved Fund Balance to the Budget as revenue

ARBITRAGE

The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate, resulting in interest revenue in excess of interest costs.

ASSESSMENT ROLL

The official list prepared by the Department of Assessment that contains the legal description of each parcel or item of property and its assessed valuation. This term denotes the total valuation of all taxable property in the County.

ASSESSED VALUATION

The valuation of real estate and certain personal property by the Department of Assessment as a basis for levying property taxes

**ASSET**

Resources that have monetary value owned or held by the County

ATTRITION

A method of achieving a reduction in personnel by not filling positions that have become vacant due to resignation, reassignment, transfer, retirement, or means other than layoffs

AUTHORIZATION

See APPROPRIATION.

AUTHORIZED POSITIONS

Employee positions approved in the Adopted Budget

– B –

BALANCED BUDGET

The amount of budgeted expenses is equal to the amount of budgeted revenues and other available funding sources. By law, the County must submit a balanced Operating Budget each year.

BASELINE

The baseline is a projection of the revenues, outlays, and other budget amounts that would ensue in the future under assumed economic conditions and participation rates, without any change in existing policy. The baseline can be computed for one or more years; the budget totals; particular accounts and programs; and different assumptions about future conditions. Baseline budget projections are used in preparing the Budget Resolution and in estimating deficit reductions in reconciliation bills and other legislation.

BEGINNING FUND BALANCE

The accumulated Fund Balance on hand from the prior year-end, at the beginning of the new year. See FUND BALANCE

BENCHMARKING

The process of critically evaluating program or service activities, functions, operations, and processes (qualitatively and quantitatively) to achieve a desired level of performance. The objective of benchmarking is to introduce and sustain best practices by making valid comparisons with other processes or organizations, resulting in a continual improvement of performance.

BOND

A debt instrument issued for a period of more than one year to raise capital by borrowing. The government obtaining the bond promises to pay a defined sum of money (principal) at a specified future date (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest).



BOND ORDINANCE

Ordinance authorizing a bond issue

BOND REFINANCING

The payoff and reissuance of bonds to obtain better interest rates or extension of the term of maturity

BREACH

The amount by which new budget authority or outlays within a category of discretionary appropriations for a fiscal year is above the cap on new budget authority or outlays for that category for the year

BUDGET (OPERATING)

An estimate of adopted revenues and expenses for a specific fiscal period

BUDGETARY BASIS

The basis of accounting used to estimate the revenues and expenses in the Budget

BUDGET CALENDAR

Schedule of key dates or milestones that the County will follow to prepare and adopt the Budget

BUDGET EXAMINER

A County job title applied to Budget Analysts who work within the Office of Management and Budget (OMB)

BUDGET MESSAGE

General discussion of the Adopted Budget by the County Executive presented orally and in writing to the County Legislature. This message contains an explanation of the principal budget issues, outlines adopted financial policies, provides the reasons for significant budgetary changes, and presents recommendations from the County Executive.

BUSINESS PROCESS IMPROVEMENT

An activity that measures the current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results, and then identifying improvement opportunities based on the data collected, process improvements are implemented and the performance of the new process measured. This activity, when repeated, is also known as continuous process improvement.

BUSINESS PROCESS REENGINEERING (BPR)

The fundamental rethinking and radical redesign of current processes to achieve dramatic, noticeable improvements in service delivery responsive to customer needs and/or significant reductions in cost



– C –

CAP

Term commonly used to refer to legal limits on the budget authority and outlays for each fiscal year.

CAPITAL BUDGET

The first year of the Capital Program that includes appropriations for capital improvement projects and revenue required to support those projects.

CAPITAL IMPROVEMENT PLAN (CIP)

The four-year adopted plan that includes the initial budget year and subsequent three “out-years.” The County updates the Plan annually to include expanded or new capital projects. It specifies adopted projects and an estimation of resources available to fund project expenses.

CAPITAL PROJECT

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly increases the useful life of an asset. Can also refer to building and construction of a new County asset

CASH BASIS

A basis of accounting in which recognition of transactions occurs only when cash is received or paid

COLLECTIVE BARGAINING AGREEMENT (CBA)

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment

CONSUMER PRICE INDEX (CPI)

A statistical measure of change, over time, in the prices of goods and services in major expense groups such as food, housing, apparel, transportation, health, and recreation typically purchased by urban consumers. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

CONTINGENCY

An appropriation of funds to cover unforeseen events that may occur such as State or Federal mandates, revenue shortfalls, and other similar events

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals, or other non-County governmental agencies

**COST-OF-LIVING ADJUSTMENT (COLA)**

An increase in salaries to offset the adverse effect of inflation on compensation

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

The County Executive's letter to the County Legislature containing the Budget Message and summarizing critical aspects of the Budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes, and priorities that are encompassed within the County's Budget

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g. a contribution to a non-mandated County grant-funded program). See GRANT MATCH

– D –

DEBT

Liability or obligation in the form of bonds, loans, or notes owed to another person(s), private organization, or government that must be paid by a specific date (maturity)

DEBT LIMIT

The maximum amount of debt that a government is allowed to incur as provided by law

DEBT SERVICE

Payment of principal and interest on borrowed money (e.g., bond issuance) according to a predetermined payment schedule

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

DEDICATED TAX

A tax levied to support a specific government program or purpose

DEFEASANCE

The provision in a bond instrument that allows for refinancing

DEFICIT (NEGATIVE FUND BALANCE)

The excess of an entity's liabilities over its assets

**DEPARTMENT**

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions, units, bureaus, etc.

DEPRECIATION

Allocation of the cost of a capital asset or capital improvement for wear and tear over its estimated useful service life

DISCRETIONARY EXPENSES/EXPENDITURES County expenditures that are subject to annual review by the County Executive and the County Legislature, which can be increased, decreased, or eliminated based on County priorities

DISCRETIONARY GRANTS

Grant funds that the County receives, primarily from the Federal Government and New York State, which are annually subject to review by those governments and can be increased, decreased, or eliminated.

– E –

EFFECTIVENESS

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. An effective performance measure answers the following question: *Did a County or a department program and/or service achieve its intended objective(s)?*

EFFICIENCY

The extent to which inputs (salaries, overhead, etc.) are minimized for a given level of output (programs/services) or outputs are maximized for a given level of inputs. An efficiency performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

ENDING FUND BALANCE

Fund Balance on hand after all activity at the end of the fiscal year. See FUND BALANCE.

ENTERPRISE FUND

Fund type established to finance and account for the total costs of selected government facilities and services that is predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting.

ESTIMATE

Annualized projection of an expense or revenue

EXPENSE

Charges for goods or services



– F –

FAITH AND CREDIT

A pledge of a government's taxing power to repay debt obligations

FEES

A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service

FIDUCIARY FUND

Fund used to account for resources that are held by a municipality as a trustee or agent for individuals, organizations or other governments that cannot be used to support a municipality's own programs. The County utilizes its Agency & Trust Fund for that purpose.

FISCAL POLICY

Government's policy with respect to revenues, expenses, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the County budgets and related funding.

FISCAL YEAR

A government's twelve-month period designated as the operating year for accounting and budgeting purposes. Nassau County's fiscal year is January 1 through December 31.

FIXED ASSETS

Assets of a long-term nature intended to continue to be held or used. Examples are buildings, land, machinery, furniture, and other equipment

FRINGE BENEFITS

Non-salary compensation the County provides to employees such as health insurance, pension plans, dental insurance, etc.

FULL-TIME EQUIVALENT (FTE) POSITION

A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working 20 hours per week would be the equivalent to .5 of a full-time position for a 40-hour workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated to perform a specific activity or purpose. Each fund is separate and maintains individual records of income and expenses. By law, expenses cannot exceed budgeted appropriations.

**FUND BALANCE**

Each year, either fund revenues exceed expenses (budgetary surplus) or expenses exceed revenues (budgetary deficit). Accumulated fund balance is the net total of surpluses and deficits, less any amounts used by the Budget to cover expenses (appropriated Fund Balance).

FUND TYPE

In governmental accounting, there are three broad types of funds with specific funds within each. These are

- Governmental
 - General
 - Special Revenue
 - Debt Service
 - Capital Projects
- Proprietary
 - Enterprise
 - Internal Service
- Fiduciary
 - Expendable Trust
 - Non-Expendable Trust
 - Agency

– G –

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A widely accepted set of rules, standards, conventions, and procedures for reporting financial information as established by the Financial Accounting Standards Board

GENERAL FUND

The primary fund used by the County for which revenues and expenses are not legally restricted for use. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive's Office.

GENERAL OBLIGATION BOND (GO BOND)

Type of municipal bond where principal and interest are secured by the faith and credit of the issuer and usually supported by the issuer's taxing power

GOAL

A broad operational statement of what a program expects to achieve sometime in the future, thus providing a general description of the desired end state

**GOVERNMENT ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34)**

A Government Accounting Standards Board statement that requires two types of financial statements: government financial statements and fund financial statements. In addition, a Management’s Discussion and Analysis Statement (MD&A) is required.

GRANT

Funding by a government (Federal or State) or private organization to support a particular function and/or purpose A grants is either non-discretionary (awarded based on a formula) or discretionary (competitive). Grant funds are not recorded in the Operating Budget; rather, they are supplementally appropriated. See SUPPLEMENTAL APPROPRIATION

GRANT MATCH

Cash or in-kind services required to match grantors’ shares of grant program costs

– H –

HAVA

The HELP AMERICA VOTE ACT (HAVA) was established as a program to provide funds to states to replace punch card voting systems, establish the Election Assistance Commission, and assist in the administration of Federal elections. It also provides assistance with the compliance of certain Federal election laws and programs and establishes minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections and other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of all full-time, part-time, and seasonal positions

HOURLY

Employee classification whose compensation is based on an hourly rate

– I –

IMPACT FEES

A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection)

INCEPTION-TO-DATE

The period during which financial activity has occurred for a multi-year capital project or grant. Such period begins with the initial authorization of funding by the County Legislature, which rarely coincides with the County’s fiscal year

**INCREMENTAL COST OF CAPITAL**

The average cost incurred for each additional unit of debt issued

INDIRECT COST

A cost necessary for the functioning of the government as a whole such as utilities but which cannot be directly assigned to one service or program area

INFRASTRUCTURE

Government facilities on which the continuance and growth of a community depend, such as roads, bridges, and similar assets that are immovable

INITIATIVE

A programmatic change or addition in current practices and/or processes intended to generate cost savings or new revenue

INPUTS

Resources allocated for the execution of activities and work processes so that stated goals, objectives, and outcomes can be achieved

INTEREST

The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal. Could also be referred to as the time value of money

INTEREST INCOME

Income earned on investments

INTERFUND TRANSFER

A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority(ies)

INTERNAL SERVICE FUND

A fund established to provide services between County departments on a cost reimbursement basis. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact.

INVESTMENT-GRADE BOND

A bond that is relatively safe, having a high bond rating such as BBB or better

ISSUE

A bond offered for sale



– J –

JUDGMENT

An amount to be paid or collected by a government, other entity, or individual as the result of a court decision

JUNK BOND

A high-risk, non-investment grade bond with a low credit rating, usually BB or lower. Consequently, it usually has a high yield. A Junk Bond is the opposite of an Investment-Grade Bond.

– L –

LAPSING APPROPRIATION

An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provided by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT

The boundary that defines the constituency of an elected County official (Legislator). The Nassau County Legislature has 19 Legislative Districts.

LEVY

A fixed rate for services imposed by a government to support its operations

LIABILITY

Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE ITEM BUDGET

A budget that lists each expense and revenue category (e.g., salary, equipment, travel, etc.) separately along with the dollar amount budgeted for each specified category

LIQUIDITY

The ease with which an asset can be sold for cash

LOCAL LAW

A form of legislation, which the County Legislature may adopt. The adoption of Local Laws is governed by a number of different provisions, most significantly Article IX, Section 2 of the State Constitution, the NYS Municipal Home Rule Law, and Article I-A of the County Charter. Prior to adoption by the Legislature, all local laws must be submitted for a public hearing. Once adopted and filed with the Secretary of State, a local law has the force and effect of State law in Nassau County. It is the highest form of legislation the County Legislature may adopt. See ORDINANCE and RESOLUTION

**LONGEVITY**

Employee compensation payments made in recognition of a certain number of years employed full-time with the government

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance

– M –

MANDATED PROJECT/PROGRAM

A project or program that Nassau County must provide according to Federal, State, or local law, a court order, or the Nassau County Charter

MANDATORY EXPENSES/EXPENDITURES

Expenditures that the County must incur according to Federal, State, or local law, a court order, or the Nassau County Charter. Such expenses are not subject to annual review by the County, State, or Federal governments or the courts and can only be adjusted or eliminated by a change in the law or court order. Antonym see DISCRETIONARY EXPENSE/EXPENDITURE

MATURITY

The date on which the principal or stated value of an investment or debt obligations is due

METROPOLITAN STATISTICAL AREA (MSA)

A county or group of contiguous counties that contain at least one city with a population of 50,000 or more people, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of over one million, which meets various internal economic and social requirements, is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components, each of which is recognized as a Primary Metropolitan Statistical Area (PMSA). For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA CMSA.

MISSION STATEMENT

A broad, high-level statement of purpose for an agency/department. A mission statement defines a County department's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the department and the planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenses are recognized at the time a liability is incurred pursuant to appropriation authority.

**MULTI-YEAR FINANCIAL PLAN (MYP)**

The County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps

– N –

NASSAU COUNTY INTERIM FINANCING AUTHORITY (NIFA)

New York State oversight board designated to help restore Nassau County to fiscal health and to ensure adequate funding for essential services and infrastructure rebuilding

NASSAU HEALTH CARE CORPORATION

Entity established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers

NET YIELD

Net return on an investment after deducting all expenses

NON-AD VALOREM FINANCING

The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes

NON-LAPSING FUND

A fund whose unencumbered appropriation balance remains available for expense after the end of the year. A non-lapsing fund remains open and available for use until budgetary action expends, transfers, or closes the authorized appropriation. Grants and capital funds normally operate in this way.

NON-PROGRAMMED COST

The share of the project funded by outside sources that are not recognized as revenues of the County

– O –

OBJECT CODE

A designation that identifies specific expense or revenue items

OBJECTIVE

A defined method to accomplish an established goal. A true objective is in specific, well-defined, and measurable terms achievable within a specified period.

**OPERATING BUDGET**

The annual spending plan for the daily, recurring costs of the County

OPERATING BUDGET IMPACT

A financial or programmatic effect that an approved project will have on the Operating Budget either while the project is a work-in-progress or upon completion. The impact on the Operating Budget can be negative, positive, or neutral.

OPERATING FUNDS

Resources derived from recurring revenue sources and used to finance on-going operating expenses and pay-as-you-go capital projects

ORDINANCE

A form of legislation, which the County Legislature may adopt. Pursuant to the Charter, a copy of all ordinances must be posted to the County legislature's website not less than four days prior to a scheduled meeting, and the title and number of the ordinances must be published in Newsday four days prior as well. It has more legal formality than a Resolution but less than a Local Law. See RESOLUTION and LOCAL LAW

ORDINANCE (EMPLOYEE)

A County employee who is not a member of a union

ORIGINAL BUDGET

The Adopted Budget as approved by the Legislature

OUTPUTS

Goods produced and services performed by the County that are delivered to its constituents

– P –

PAY-AS-YOU-GO BASIS

A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt

PERFORMANCE-BASED BUDGETING

The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives

PERFORMANCE MANAGEMENT

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals

**PERFORMANCE MEASURE**

A specific quantitative or qualitative assessment of results obtained through a program or activity

PERFORMANCE MEASUREMENT

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome)

PERIOD OF PROBABLE USEFULNESS (PPU)

Estimation of the expected life of a capital improvement project. These are generally determined by State statutes

PERSONAL SERVICES

Services, often grant funded, that the County provides to individuals based on group attributes such as homelessness, drug abuse, disability, etc.

POLICY

A principle used to guide a managerial, operational, or financial decision

PRESENT VALUE

The current value of one or more future cash flows, discounted at an appropriate interest rate

PRINCIPAL

The original amount borrowed through a loan, bond issue, or other form of debt

PRIOR YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PRODUCTIVITY

Average real output per unit of input

PROGRAM

A discrete service or group of related services provided by an organizational unit designed to achieve the County's goals and objectives

PROGRAM ENHANCEMENT

A proposal to amend a department's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue generating, or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the County's Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide County



decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

PROJECT NUMBER

A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

PROJECT TITLE

A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project

PROPRIETARY FUND

A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges, or contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

– R –

RATE

A value describing one quantity in terms of another. Example: *Rate* of interest

RATING AGENCIES

Companies that assign risk levels to bonds or debt instruments. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest paid. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service, and Fitch Investor's Service.

REAL ASSET

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment

REAL CAPITAL

Capital, such as equipment and machinery that is used to produce goods

REFUNDING BONDS

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings

REMAINING MATURITY

The amount of time left until a bond becomes due

**RESERVES**

A portion of fund equity legally restricted (set-aside) for a specified purpose or not available for appropriation and subsequent spending

RESOLUTION

A Resolution is a form of legislation, which the County Legislature may adopt. It has less legal formality than an Ordinance or Local Law. See **ORDINANCE** and **LOCAL LAW**

RESOURCES

Total dollars available for appropriation that include estimated revenues, fund transfers, and beginning fund balances

RESTRUCTURING

Major organizational changes aimed at greater efficiency and adaptation to changing economies, markets, and stakeholder expectations

REVENUE

The taxes, fees, charges, special assessments, grants, State and Federal Aid, and other funds collected and received by the County to support its services and/or capital improvement projects

REVOLVING FUND

A special type of fund established to promote improved financial reporting and administrative convenience

RISK

A probability estimate of loss or less-than-expected returns

– S –

SATISFACTION OF DEBT

Document issued by a lender upon complete repayment of debt

SERVICE REQUESTS

A category of performance measurement that represents the number or frequency of requests for service received by a County department or program from other departments or non-County agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass, number of budget transfers requested by County departments during the fiscal year, etc.)

SINKING FUND

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

**SMART GOVERNMENT INITIATIVE**

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency

SPECIAL DISTRICT

A designated geographic area established to provide a specialized service usually petitioned by the residents and approved by the Legislature

SPECIAL REVENUE FUND

Fund used to account for revenues received that have specific purposes for which they can be used

STAKEHOLDERS

People, organizations, or groups with an interest or “stake” in an activity of the County

STRAIGHT-LINE DEPRECIATION

Reducing the value of an asset, minus its salvage value by the same (fixed) amount every year over its estimated useful life. For example, if a vehicle costs \$20,000 with a salvage value of \$2,000 and an estimated useful life of three years, it will be depreciated at a rate of \$6,000 per year.

STRATEGIC PLAN

Similar to a corporate plan but not restricted to organizational boundaries. A strategic plan gives direction and cohesion to activities over a specified period.

SUPPLEMENTAL APPROPRIATION

Additional appropriation made by the governing body after the budget year has started. Usually submitted by County departments for approval by the County Legislature for grants, forfeiture money, special taxes, and other sources not anticipated or known at the start of the budget year

SURPLUS

The amount by which total revenues exceed total expenses in a given period, usually the County’s fiscal year

SWORN POLICE OFFICERS

All non-civilian members of the Police Department who are members of the Policeman’s Benevolent Association (PBA), Detectives Association, Inc. (DAI), and Superior Officers Association (SOA)

APPENDICES



TAX

Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.)

TAX CERTIORARI

Grievances filed by Nassau County property owners contesting the assessment of their properties

TAX LEVY

The resultant product when the tax base is multiplied by a tax rate per \$100

TAX RATE

The amount of tax levied for each \$100 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy

TRANSFER IN/OUT

Amount transferred from one fund to another to assist in financing the services for the recipient fund

TRUST FUND

A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust

– U –

UNENCUMBERED BALANCE

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use

UNRESERVED FUND BALANCE

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation

UPGRADE

A positive change in ratings for an issuing entity or a security such as a credit bureau's upgrading of a bond

USEFUL LIFE

The expected length of time that a depreciable asset is in service

USER CHARGES/FEES

A fee paid by an individual for direct receipt of a public service

– V –

**VALUATION**

The process of determining the value of an asset

VARIABLE COST

A cost that increases or decreases based on changes in activity

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer.

VARIANCE

Difference between budgeted and actual amounts

– W –

WEIGHTED

For a value, modified in order to reflect proportional relevance

WORKING CAPITAL

Current assets minus current liabilities

WORKLOAD

A performance measurement category that compares output to demand (e.g., people served, transactions processed, complaints addressed, etc.). Answers the following question posed by the data reported in a workload measure: *What is the number of transactions performed per employee for a particular program or service activity?*

– Y –

YEAR-END

Use of the term is in reference to the end of the fiscal year, for Nassau County, December 31.

YEAR-TO-DATE (YTD)

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date

YIELD

The rate earned on an investment based on the cost of the investment

YIELD TO MATURITY

Yield realized on a bond that is held until the maturity date. It is greater than the current yield if the bond is selling at a discount and less than the current yield if the bond is selling at a premium.



- Z -

ZERO COUPON BOND

A bond that does not pay periodic interest payments, sells at a deep discount to its face value, and matures at its face value. Under United States tax law, the imputed interest is taxable as it accrues. The same as ACCRUAL BOND