

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

2016 PROPERTY TAX FREEZE CREDIT PROPOSED BUDGET

SUMMARY OF FISCAL 2016
SEPTEMBER 2015

**Public-Private Partnerships Continue to Save
Taxpayer Money and Create New Jobs**



The Present



The Future

OFFICE OF MANAGEMENT AND BUDGET

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TABLE OF CONTENTS

| | | |
|-------------|---|--|
| I. | TRANSMITTAL LETTER FROM THE COUNTY EXECUTIVE | i |
| | <ul style="list-style-type: none">• PROPERTY TAX FREEZE CREDIT FACT SHEET | |
| II. | COUNTY MISSION, VISION AND VALUES STATEMENT | 1 |
| III. | EXECUTIVE SUMMARY | 3 |
| IV. | COUNTYWIDE EXPENSES AND REVENUES | 13 |
| V. | FUND SUMMARY | 21 |
| VI. | DESCRIPTION OF EXPENSE AND REVENUE CODES | 29 |
| VII. | OPERATING DEPARTMENTS & AGENCIES | |
| | <ul style="list-style-type: none">• ORGANIZATIONAL CHART• ASSESSMENT, DEPARTMENT OF• ASSESSMENT REVIEW COMMISSION• CIVIL SERVICE, COMMISSION OF• CONSTITUENT AFFAIRS, OFFICE OF• CONSUMER AFFAIRS, OFFICE OF• COORDINATING AGENCY FOR SPANISH AMERICANS, (CASA)• COUNTY ATTORNEY• COUNTY CLERK• COUNTY COMPTROLLER• COUNTY EXECUTIVE• COUNTY LEGISLATURE• COUNTY TREASURER• COURTS• DISTRICT ATTORNEY• ELECTIONS, BOARD OF• EMERGENCY MANAGEMENT• FIRE COMMISSION• HEALTH, DEPARTMENT OF• HOUSING & COMMUNITY DEVELOPMENT, OFFICE OF• HUMAN RESOURCES, DEPARTMENT OF• HUMAN RIGHTS, COMMISSION ON• HUMAN SERVICES, DEPARTMENT OF | 111 113 118 123 129 132 137 140 144 148 151 154 156 161 162 170 173 178 185 193 197 200 203 |

TABLE OF CONTENTS



| | |
|---|-----|
| • INFORMATION TECHNOLOGY | 213 |
| • INVESTIGATIONS, COMMISSIONER OF | 217 |
| • LABOR RELATIONS, OFFICE OF | 219 |
| • MANAGEMENT & BUDGET, OFFICE OF | 222 |
| • MEDICAL EXAMINER | 230 |
| • MINORITY AFFAIRS, OFFICE OF | 237 |
| • PARKS, RECREATION AND MUSEUMS | 242 |
| • POLICE DEPARTMENT | 249 |
| • PROBATION, DEPARTMENT OF | 258 |
| • PUBLIC ADMINISTRATOR | 266 |
| • PUBLIC WORKS, DEPARTMENT OF | 268 |
| • RECORDS MANAGEMENT | 277 |
| • SHARED SERVICES, DEPARTMENT OF | 280 |
| • SHERIFF/CORRECTIONAL CENTER | 284 |
| • SOCIAL SERVICES, DEPARTMENT OF | 291 |
| • TAXI & LIMOUSINE COMMISSION | 299 |
| • TRAFFIC AND PARKING VIOLATIONS AGENCY | 303 |
| • VETERANS SERVICE AGENCY | 310 |

VIII. FUNDS

| | |
|---------------------------------------|-----|
| • CAPITAL FUND | 315 |
| • COMMUNITY COLLEGE FUND | 320 |
| • DEBT SERVICE FUND | 321 |
| • ENVIRONMENTAL BOND FUND | 323 |
| • FRINGE BENEFIT GENERAL FUND | 324 |
| • GRANT FUND | 325 |
| • LITIGATION FUND | 327 |
| • OPEN SPACE FUND | 328 |
| • SEWER AND STORM WATER DISTRICT FUND | 329 |
| • TECHNOLOGY FUND | 332 |

IX. APPENDICES

| | |
|---|-----|
| • APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE | 333 |
| A summary of the key economic, demographic, and other relevant information for Nassau County. | |

TABLE OF CONTENTS



- **APPENDIX B: FUND STRUCTURE** **352**
A description of the funds that Nassau County uses to allocate revenues and expenses.

- **APPENDIX C: FINANCIAL POLICIES** **357**
A detailed description of the County's financial policies including the basis of accounting; budget policy and development; the relationship between capital and Operating Budgets; fund balance and reserve policy; debt policy (including a debt service glossary); and investment and cash management policies.

- **APPENDIX D: MULTI-YEAR FINANCIAL PLAN** **389**
A description of the County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

- **APPENDIX E: GLOSSARY** **404**
A list that explains or defines words and/or expressions used in the Adopted Budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Nassau County

New York

For the Fiscal Year Beginning

January 1, 2015

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, 2015. 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, 2015

Dear Neighbors,

The 2016 Proposed County Budget reflects the progress we have made in improving Nassau County's quality of life while at the same time enacting spending restraints. From freezing County property taxes for working and middle-class families to structurally repairing Nassau County through efficiency initiatives, shared services, labor contract savings, assessment reforms and cost-cutting public-private partnerships, Nassau County continues to make fiscal progress.

While neighboring municipalities increased property taxes by double-digits since 2010, my administration froze County property taxes for 5 straight years. 2015 is the 6th straight year in which households earning under \$500,000 annually will not pay a net dime more than they did in 2010. This is accomplished by participating in Governor Cuomo's Property Tax Freeze Credit Program, which rewards counties like ours that stay within the tax cap with dollar-for-dollar reimbursement checks to residents. The 2016 Proposed Budget continues participation in the Governor's program, recapturing millions of dollars from the State of New York. Historically, Nassau sends far more money to Albany than it receives. It is refreshing to participate in a program that will return millions of dollars to County government. Combined with the elimination of Nassau's Home Energy Tax and a 20% reduction in the size of government, more money is in your wallet rather than the pocket of government. The 2016 Proposed Budget continues to protect taxpayers by reducing annual spending from \$2.98 billion in 2015 to \$2.95 billion in 2016 – a \$33.3 million decrease.

For too many years Nassau County spent too much, taxed too high and reformed too little. In fact, when I took office in 2010, my administration faced a \$378 million deficit and hundreds of millions dollars in decade old unsettled property tax grievances. With cooperation from the Legislature and NIFA, we have made notable progress. We have improved finances by addressing two decades of non-structural fiscal policies with systematic reforms rather than burdening homeowners with enormous tax increases to address problems of the past. Our progress includes:

- reducing the size of government by 1,900 employees - which reduces costs for this generation and will save future generations significant dollars in reduced pension and healthcare costs;
- consolidating 10 departments into 4, saving taxpayers \$4 million annually;
- new labor agreements that save hundreds of millions of dollars by implementing a new salary structure and by requiring new employee contributions to healthcare and pension costs while reforming work rules. The settled costly litigation and provides financial stability for the County.
- implementing a Residential Assessment Settlement Program to eliminate \$25 million in annual waste and eliminate the accumulation of future debt;
- establishing a Commercial Assessment Dispute Fund which will drastically reduce commercial assessment debt and saved tens of millions of dollars annually;
- establishing pay-go for CSEA termination costs to be paid from operating funds; and
- establishing a Litigation Fund to set forth a path for pay-go.

Notable public-private partnerships were launched to save taxpayers hundreds of millions of dollars while improving services for residents. Successes include:

- \$233+ million in savings through a public-private partnership with United Water for the operation and maintenance of wastewater facilities, including a guaranteed \$10 million in annual savings;
- \$30 million in annual savings by launching a public-private partnership for Nassau County's bus system;
- \$7 million in annual savings by entering a public-private partnership at the jail for inmate healthcare services;
- millions in utility and capital improvement savings through a public-private partnership to transform the Nassau Veterans Memorial Coliseum into a world-class arena;
- new indoor twin ice skating rinks and an outdoor rink at Eisenhower Park without any cost to the taxpayer;
- a privately-funded Museum of American Armor - which generates new revenue for the Old Bethpage Village Restoration and creates a permanent living classroom for a new generation of Americans to appreciate the battlefield sacrifices made on their behalf;

- new athletic fields at Mitchel Athletic Complex - constructed in partnership with Molloy College without taxpayer dollars and open for use by our residents; and
- the NY Cosmo's Practice Field – a new soccer field at Mitchel Athletic Complex - constructed without taxpayer dollars and open for use by our residents.

As in every year, economic conditions typically create new challenges for government. This year is no exception. We face a sales tax abnormality in part due to reduced gas prices which is good news for motorists, along with increased healthcare costs. In addition, this budget proactively addresses the shortfalls created from the repeal of school safety cameras and delayed implementation of VLT's through departmental budget cuts and other initiatives detailed in the 2016 budget submission.

While challenges remain, they will not serve as obstacles to maintaining Nassau County's quality of life. The 2016 Proposed Budget continues critical investments in combating the national heroin epidemic, taking illegal guns off our streets and ensuring police officers have the latest advancements in technology. I am proud that major crime is down 30% since I took office and that Nassau is the safest large suburban county in America. I commend those in law enforcement for reducing crime to the lowest rate since statistics were first recorded.

Good-paying job opportunities are the foundation of our economy. After losing private sector jobs for more than 10 years, good middle-class jobs have begun to return. Nassau continues to lead the region with the lowest unemployment rate. My administration's record includes creating and retaining more than 24,000 jobs and employment opportunities. Success stories include winning Dealertrack Technologies and Hain Celestial's headquarters for Nassau over that of other states. R-Best Produce, Display Technologies, Jesco Lighting, New York Vanity and Supreme Screw all relocated their jobs and headquarters from New York City to Nassau. The 2016 Budget continues to build upon this record of success.

My administration's vision for the property surrounding the Nassau Veterans Memorial Coliseum includes transformation of the outdated arena, the creation of a world-class sports-entertainment destination with a center for performing arts, movie theatre, bowling alley, shops and theme restaurants, and private sector investments in the healthcare, clinical research and biotech industries. Recently, Memorial Sloan Kettering (MSK) signed a contract to construct a new Cancer Center on the Hub property, along with 250 good-paying jobs with an average salary of \$150,000 a year. MSK is only the beginning of our vision to establish the Hub as a biotech center.

Together with New York Institute of Technology (NYIT) and National Security Agency (NSA), we are also fostering a new industry that will result in job creation. An Information Assurance/Cyber Defense Research Facility in Port Washington will soon serve the nation's need for Cyber Security. This research facility will allow NYIT students and faculty to work on government sanctioned projects in a secure facility. Nassau's workforce has the skilled defense industry talent and hi-tech skills to support the cyber security industry and develop tomorrow's cyber security technology today.

being constructed through my initiative to convert vacant office space into apartments near transit centers. Additional housing opportunities are on the horizon in Hempstead, Farmingdale, Mineola and other communities throughout the County. These new opportunities will assist young families in staying on Long Island and support the workforce of new industries.

There is so much to be proud of, and much to look forward to. We have an exciting vision for Nassau, which is fast becoming a reality. Our County is on a wonderful path that continues to provide for financial stability by addressing the assessment system which has created \$1.1 billion in debt. We will continue to create more jobs and housing opportunities. Working together, we can and will continue to provide an affordable government for taxpayers, while maintaining public safety and working tirelessly to make Nassau an even better place to live, work and raise a family.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Mangano", with a large, sweeping flourish underneath.

Edward P. Mangano
County Executive



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 have an approved Efficiency Plan.

Eligibility requirements

1. Homeowner requirements

To be eligible, 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: The jurisdiction must comply with the tax cap and also have an approved Government Efficiency Plan to share services, consolidate or merge, or demonstrate and implement operational efficiencies.

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 be part of an approved Efficiency Plan |

Timeline and Requirements for Local Governments*

| Year | Eligibility Requirement |
|--------------------------------------|--|
| Year 1 (fiscal years beginning 2015) | comply with tax cap only |
| Year 2 (fiscal years beginning 2016) | comply with tax cap and be part of an approved Efficiency Plan |

* 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).

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, or
- 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

Freeze Credit Payment Calendar

| Year | Eligibility Requirement |
|------|--|
| 2014 | Year 1 - school district |
| 2015 | Year 2 - school district and Year 1 - local government |
| 2016 | Year 2 - local government |

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. For each of the program's three years (2014, 2015, 2016), the department will mail eligible taxpayers a check that will be the total of the credits for each jurisdiction that is in compliance. 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

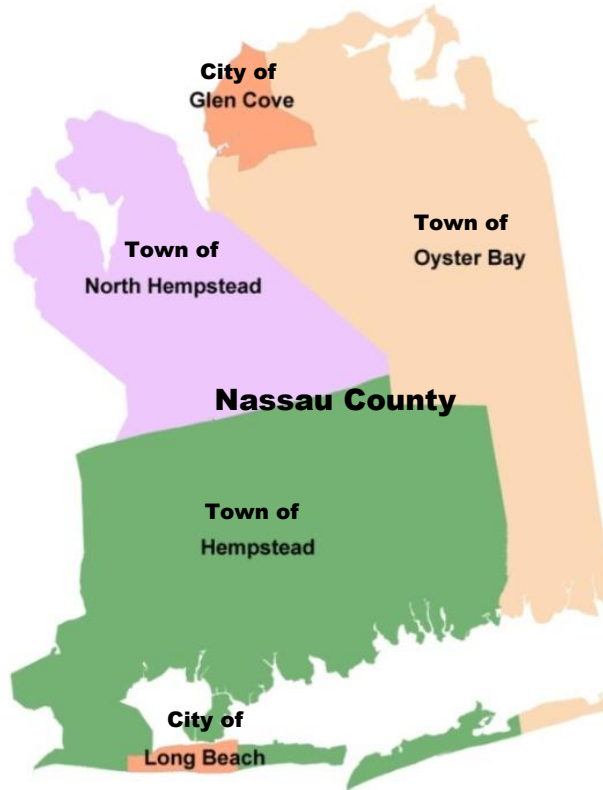
COUNTY MISSION, VISION & VALUES STATEMENT



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

The core value of the Mangano Administration is to maintain Nassau County’s suburban quality of life for future generations. This requires the containment of expense growth at all levels of government as the County continues to experience limited revenue growth. The 2016 Proposed Budget reflects the Administration’s ability to provide County government services through efficiencies, workforce management, and increased productivity. The Proposed Budget demonstrates a commitment to spending restraints while maintaining public safety through the funding of new police officers to replace retirees.

In the County, major crime, including gun violence, is down 30% since 2009. The statistics indicate that the County is the safest large suburban county in the United States of America. The crime rate is now at the lowest level in County history. In 2008, there were 2,750 sworn members compared to a budgeted headcount of 2,350 sworn members in 2015. This reduction eliminated duplicative administrative jobs while keeping the same number of police officers on the street and patrolling our neighborhoods. In addition to the dedicated men and women of the Nassau County Police Department (NCPD), rapid advances in technology have made it possible

EXECUTIVE SUMMARY



to effectively address and target crime patterns. The NCPD has been a leader in this transition with intelligence-led policing tactics, which uses statistics and complex analytical models to more effectively and efficiently direct police resources. Advancements in technology have made it possible for police officers to receive and input valuable intelligence through the computers within their patrol vehicles, enabling a more dynamic and interactive process. This pipeline of real-time intelligence has effectively turned these individual patrol vehicles into mobile police precincts, exponentially increasing the effectiveness of law enforcement.

The County's successful Gun Buy Back program has taken more than 3,500 illegal guns off the streets of Nassau County since 2009. In fact, gun crime in the County is down nearly 25% in the first six months of 2015. The use of innovative technologies such as license plate readers and the ShotSpotter system - to detect and pinpoint locations of gunfire - has contributed to decreases in crime. The NCPD has upgraded and expanded the ShotSpotter system using asset forfeiture dollars – not taxpayer money.

The Administration is working to ensure that the NCPD has the tools necessary to combat crime in the future by providing new facilities and up-to-date training with significant funding from outside sources. Earlier this year, the NCPD announced plans for a new Nassau County Police Department Center for Training and Intelligence to be built on the campus of Nassau Community College. The NCPD is also upgrading and improving old and antiquated precinct buildings and community policing centers. The County is committed to finding new and creative ways to fund these types of projects while limiting the use of taxpayer money.

The County's success story will continue by ensuring that the NCPD is sufficiently funded and maintains appropriate staffing levels. In recent years NCPD refrained from hiring new police officers for nearly five years due to inheriting financially unsustainable labor contracts from the previous administration. The County achieved historic concessions in the negotiated 2014 labor agreements saving millions of dollars in lower structured base salary charts for newly employed police officers over eight years. The new labor agreement contains requirements for new officers to contribute towards the cost of their health care and pension plans as well as newly-imposed restrictions on the use of leave balances. Since that time, the NCPD has hired approximately 300 officers and has plans to hire more officers in 2016 in order to offset the large number of retirements expected in the near future.

The NCPD has made great efforts to curb heroin and opioid abuse. The department's effort to fight the heroin problem is a four-pronged initiative centered on enforcement, education, awareness, and intervention. In addition, the County, through its Department of Human Services, launched a countywide effort to educate residents about the relationship among mental health, substance abuse and physical health, and the importance of integrated care and treatment for the whole person.

"A Shot at Life" - the County's new Pathway to Recovery program - provides counseling with monthly injections of the non-narcotic medication Vivitrol, which caps the opiate receptors in the

EXECUTIVE SUMMARY



brain, blocking the drug's euphoric effects. Unlike other "daily dose" medications long-used to treat opiate and heroin addiction, Vivitrol cannot be abused, is non-addictive and has had great success with several local doctors, and in at least 20 other states. Vivitrol, paired with counseling has been demonstrated in clinical trials to achieve the best rate of total drug-free independence and recovery. It offers the brain time to heal and has the potential to save lives while decreasing incarceration and recidivism. In addition to Vivitrol, those individuals enrolled in the "A Shot at Life" program receive treatment/recovery planning and review, individual counseling, group counseling, case coordination and toxicology testing. To provide an additional resource to residents, the County has started a weekly information, education and support group for those enrolled in a Vivitrol program and those contemplating Vivitrol-related treatment services. The County is very proud to be a leader in this new and comprehensive approach to drug treatment services which are currently being implemented and expanded upon throughout New York State.

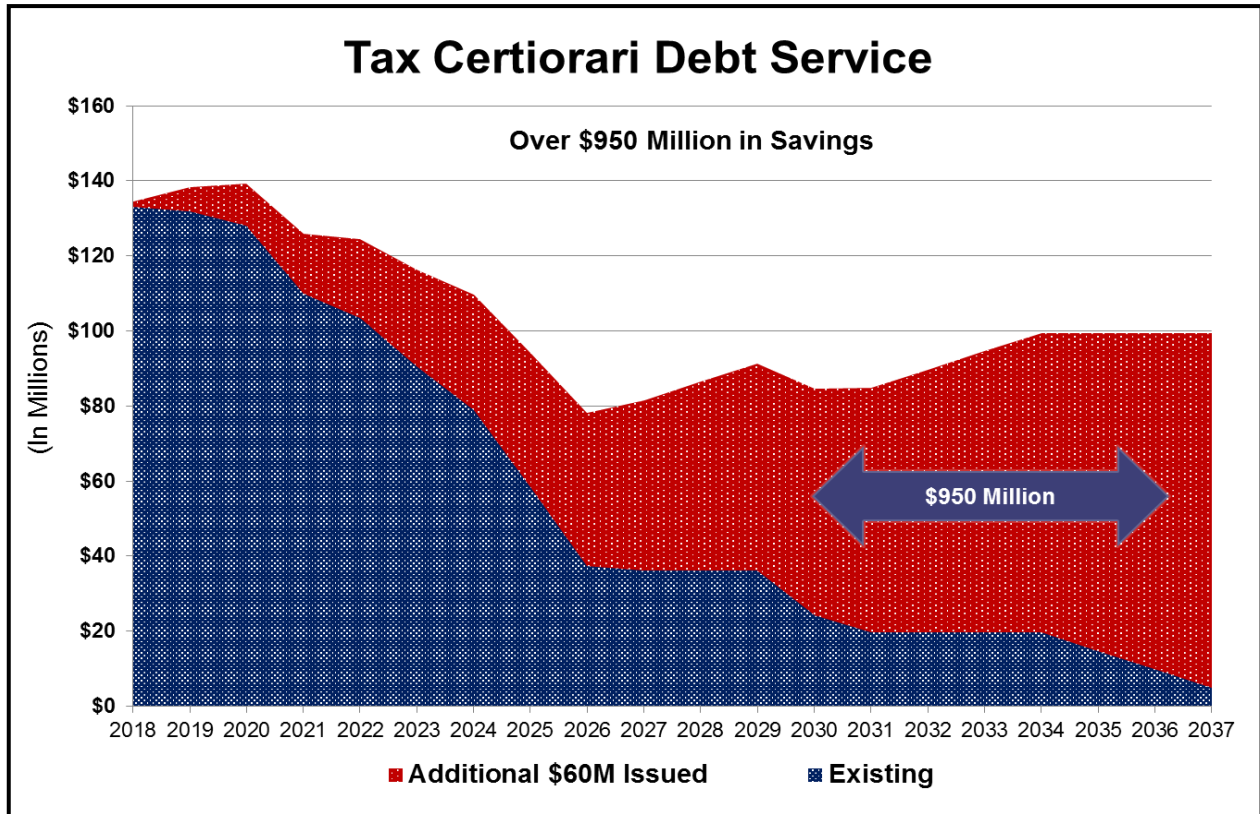
The County has offered free overdose prevention seminars to continue to save lives, keep families whole and give those already addicted another chance at recovery. Nearly 5,000 residents have been trained to recognize an opioid overdose, and how to administer the lifesaving antidote Narcan, which can reverse its potentially fatal effects. So far in 2015, 225 people in the County were saved from possibly fatal opioid overdoses by having been administered Narcan: 44 by police officers, 129 by ambulance medical technicians, and 52 by others (such as fire departments and civilians). Through education, awareness, and enforcement, the Mangano Administration and the Heroin Prevention Task Force are diligently combatting heroin and opioid abuse throughout the County. These programs demonstrate the many ways that County government can positively impact people's lives.

While the Administration is addressing the current issues that impact County residents, it is also moving forward on initiatives that will correct problems that were not properly fixed by previous administrations. 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 \$1.1 billion. County Executive Mangano has addressed this hurdle in two ways: one for commercial properties and one for residential.

On June 20, 2014, the New York State Legislature 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 (DAF) 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 55 out of the 56 school districts in the County. This reform saves the County approximately \$950 million in debt service payments over 20 years. Rating agencies



have recognized this as a credit positive as it will provide recurring funding for successful tax challenges.



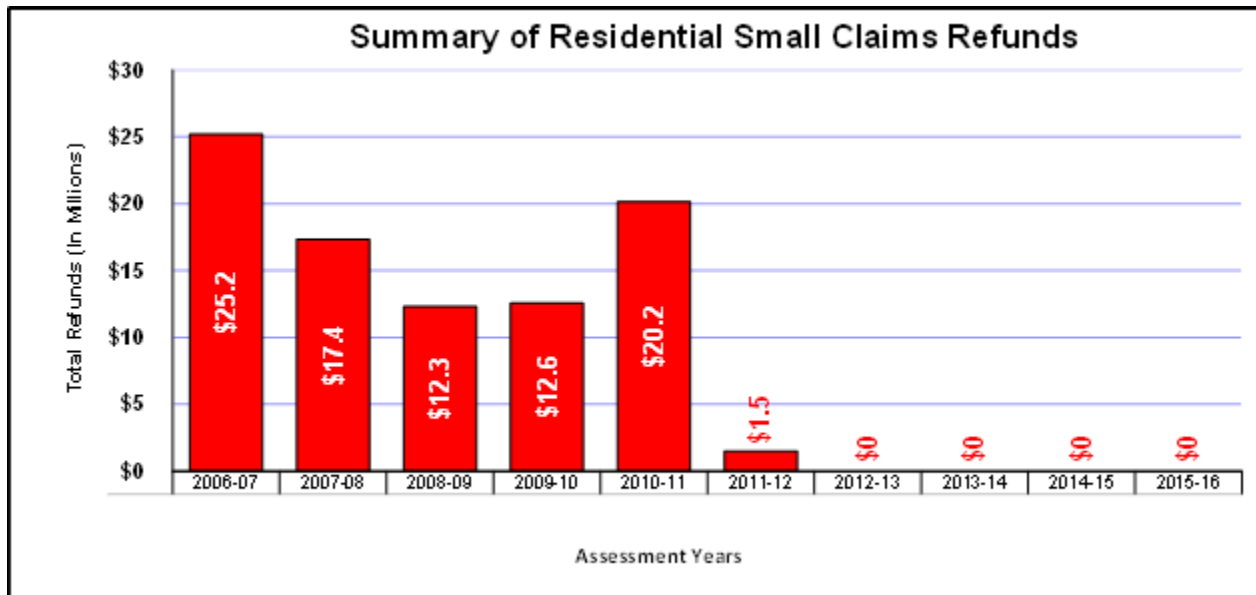
The DAF will end the need to borrow for future commercial property tax refunds, through self-funding the liability. Until the DAF is established there is an agreement between the County Executive and the County Legislature, whereby transitional borrowing, as approved by the Nassau County Interim Finance Authority (NIFA), will provide for financing of tax certiorari refunds over the next several years. The Proposed Budget includes \$10 million to help fund the outstanding liability and the County intends to increase that funding level in each year of the Multi-Year Financial Plan (MYP).

Establishing the DAF 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 the vast majority of refunds. This legislation addresses this unfair cost allocation.

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 the tax refund 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.



Public-private partnerships (P3) have played a vital role in improving the County’s finances. On July 18, 2014, the Nassau County Legislature approved a 20-year agreement for the operation and maintenance of the County sewer system with United Water Long Island, Inc. (United Water). 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 with United Water is to reduce County staffing costs by a minimum of \$10 million annually. It is projected that in 2015 United Water will pay the County at least \$11 million for labor costs.

Other P3 initiatives have successfully reduced costs, including the partnership with Transdev Services, Inc. (formerly Veolia Transportation) to deliver bus service to County residents at a cost that is millions of dollars less than what the Metropolitan Transportation Authority (MTA) would have charged the County. An initiative with Armor Correctional Health Services for the delivery of inmate healthcare services at the Nassau County Correctional Center saves \$7 million annually.

The redevelopment 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 \$130 million in renovating the Coliseum while the total project investment of \$260.5 million also includes building an indoor theater, restaurants, and retail space. The newly-redeveloped Coliseum will generate a minimum of \$334 million in rental income over 49 years to the County, or a minimum of 8% of gross income, whichever is greater. Additional revenues are expected to 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.



In a further effort to spur economic development of the Nassau Hub, and create a biotech corridor therein, the County has entered into a contractual agreement with Memorial Sloan Kettering Cancer Center to expand its presence within the County as it spends \$140 million to build a new 105,000 square-foot facility. The County will sell approximately 5 acres of land to Memorial Sloan Kettering for the facility. Proceeds from the sale (\$6.5 million) will be deposited into the County's General and Open Space Funds. The cancer center will be a state-of-the-art outpatient care treatment and clinical research center located on the site of the current Nassau Veterans Memorial Coliseum. Upon completion, the cancer center will employ approximately 250 clinical and administrative positions with an average annual salary and benefits package totaling \$150,000.

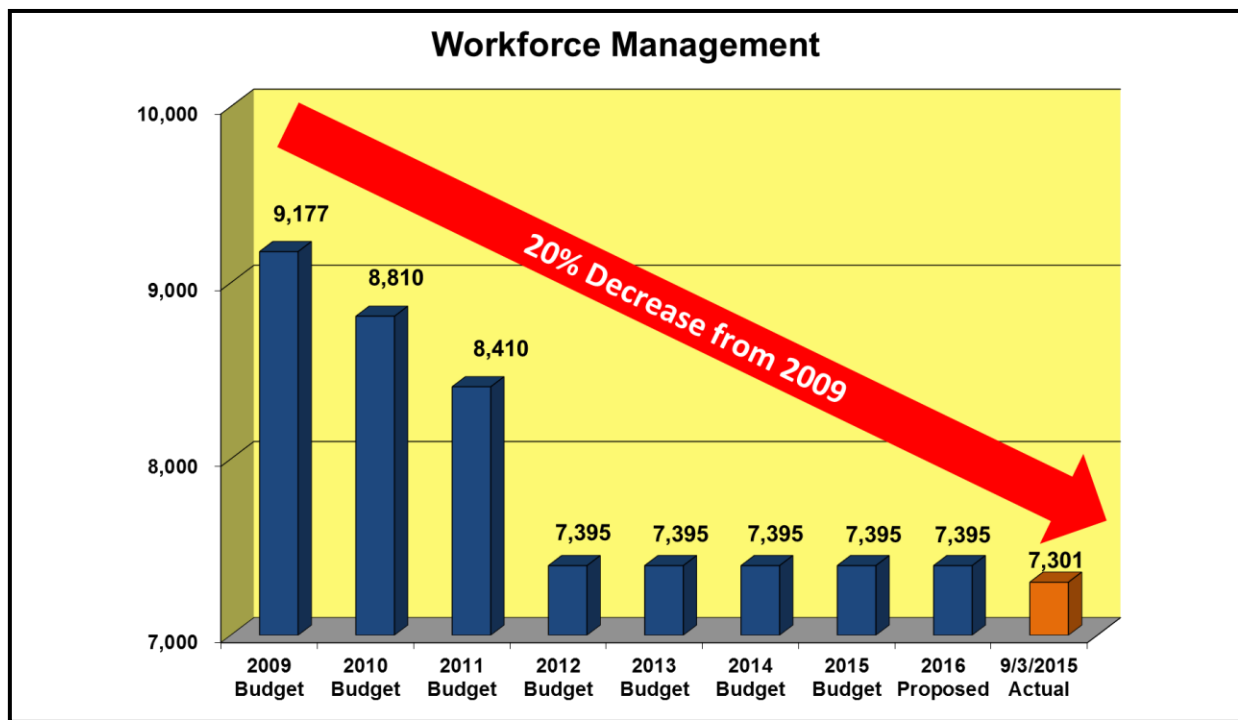
As stated previously in 2014, the County reached agreements with all of its major labor unions thereby ending three one-year wage freezes. The agreements brought historic first-time savings in areas such as contributions to the cost of health insurance for new employees and pension contributions for 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 reduced 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 the County. The 2016 Proposed 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 2016. 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 2016. The County’s on-board positions total 7,301 as of September 3, 2015, a reduction of nearly 1,900 positions, or 20%, from 2009 authorized levels of 9,177 full-time employees.

The chart below illustrates the workforce reduction since 2009.



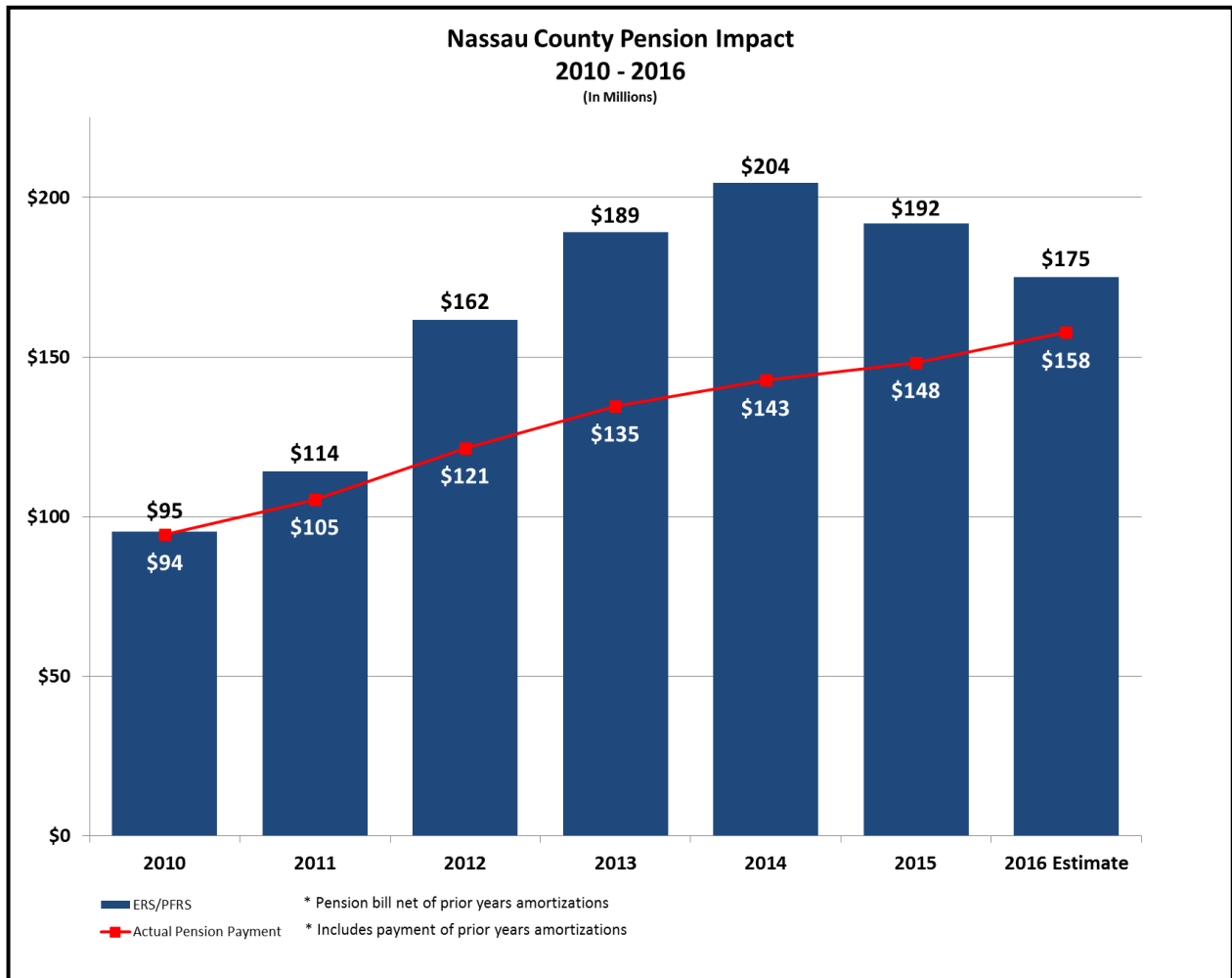
The Mangano Administration will continue to optimize workforce levels while ensuring that all essential services are provided for all County residents.

The funding of employee fringe benefits presents a major challenge for the County. The County’s two major fringe benefit costs are health insurance and employee pensions. Health insurance costs in the 2016 Proposed Budget are projected to rise by 8.4%, an increase of \$22.8 million from 2015 projected costs, bringing the total cost for family coverage to nearly \$23,600. Because of this high cost, it was critical that the Administration achieved a required 15% contribution to the cost of health insurance from new union employees. Over time, this concession will yield significant savings to the County.

EXECUTIVE SUMMARY



The chart below illustrates the impact of pension costs since 2010. The costs doubled over this period through 2014. The good news is that invested funds of the New York State and Local Retirement System have been performing well and the negative effects from the 2008 recession are finally behind us. The system’s investments reported a positive time-weighted rate of return of 7.16% for the fiscal year ended March 31, 2015 and a positive time-weighted return of 13.02% for the fiscal year ended March 31, 2014. The New York State Comptroller has indicated that employer contribution rates will further decline in 2017. Based on the estimated pension bill for 2016 that was received from the State Comptroller in August, the County’s average contribution rate for the Employees’ Retirement System (ERS) is forecasted to decrease approximately 8% from 21.0% of payroll to 19.2% of payroll and the average contribution rate for the Police and Fire Retirement System (PFRS) is forecasted to decline approximately 10% from 27.6% of payroll to 25.0% of payroll.



In order to reduce the impact of the rapid growth in pension rates over this time period, the County, as did many municipalities, chose to amortize a portion of the pension bill since 2012.

EXECUTIVE SUMMARY



As a result, the impact on taxpayers has been smoothed out but continues to increase as illustrated by the line in the graph above.

The Governor's Property Tax Freeze Credit program requires the County to stay within the New York State Property Tax Cap. County property taxes represent a small portion of the average tax bill. In 2015 the County portion was approximately 16.4% of the average tax bill. That percentage has decreased during the Mangano Administration. Simply put, while neighboring municipalities increased property taxes by nearly double-digits since 2010, the Mangano Administration froze County property taxes for 5 straight years. The 2016 Proposed 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.

As in every year, economic conditions typically create new challenges for government. This year is no exception, as the County faces below normal sales tax growth, along with increased healthcare and pension costs. In addition, this budget proactively addresses the shortfalls created from the repeal of school safety cameras and delayed implementation of video lottery terminals through departmental budget cuts and other actions. Nassau OTB ("NROTB") shall, in 2016, open a fully operational temporary video lottery gaming facility ("VLT") at a facility permitted by § 1617-a of the New York State Tax Law. The selection of the site shall be made by NROTB on or about December 1, 2015. Based upon projections of Union Gaming Analytics, NROTB's gaming advisor, such temporary gaming location is projected to generate \$20 to \$35 million annually for the County of Nassau.

The County's sales tax revenues have been disappointing in 2015, with collections through August up approximately 1.2% from the comparable period in 2014. The major growth areas in 2015 have been in the motor vehicles and food services sectors. Limiting the growth has been the reduction in gasoline and fuel prices. Compared to the same time period in 2014, sales tax collections for the first half of 2015 are down \$7.8 million from gas stations and \$3.4 million from utilities.

The 2016 Proposed Budget reflects the possible sales tax shortfall of \$37 million for 2015, and has budgeted 2% growth in 2016 from this reduced baseline. This level of growth is achievable because there are indications that the regional economy is expanding. According to Moody's Analytics, in July, weekly earnings for the Nassau/Suffolk metro area grew 1.8% from 2014, the fastest rate in 36 months. Along with increased housing activity, a rise in disposable income is expected to help push collections higher in the third and fourth quarters of 2015 which should continue into 2016.

Long Island is graduating from recovery to expansion. Nassau County has the lowest unemployment rate in the region. The County finally inched above its pre-recession employment peak in 2014, and Moody's Analytics estimates that the County's income growth has overtaken that of Suffolk County. The housing market is showing signs of improvement. While foreclosures on Long Island remain elevated, the rate of growth in new forecloses has declined.

EXECUTIVE SUMMARY



On a per-household basis in July, foreclosures in the County were below those of Suffolk for the first time in four years. This has, in turn, contributed to a pickup in home sales and homebuilding, with starts and permit issuance up since the spring. Multi-family permits surged to a four-year high during the second quarter, and developers appear poised to continue seeking to take advantage of the County's proximity to New York City.

Conclusion

While challenges remain, they are not obstacles that this Administration cannot overcome in order to maintain Nassau County's quality of life. The 2016 Proposed Budget continues to invest in health and public safety. The County is on a path that continues to provide for financial stability. The Mangano Administration, together with the County Legislature and NIFA, will continue to provide an affordable government for taxpayers, while maintaining safety and working tirelessly to make Nassau County the best place to live, work and raise a family. County Executive Mangano has made expense reduction a priority. He has resolved the tax certiorari debt problem for both residential and commercial properties and has negotiated labor agreements that, for the first time in County history, require union employees to contribute towards the cost of health insurance. Employee headcount has been reduced and maintained at the lowest level in decades. Savings have been achieved by privatizing 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.

COUNTY-WIDE EXPENSES AND REVENUES



COUNTYWIDE EXPENSES AND REVENUES

The 2016 Proposed Budget for the five major operating funds (excluding interdepartmental transfers) is \$2.9 billion, \$3.1 billion with the Sewer and Storm Water Resources District Fund. The General Fund comprises the largest component of the Major Operating Funds Budget totaling \$1.8 billion or 60.0%. Funding for Police services is \$775.6 million, 26.3% of Major Operating Funds' expense.

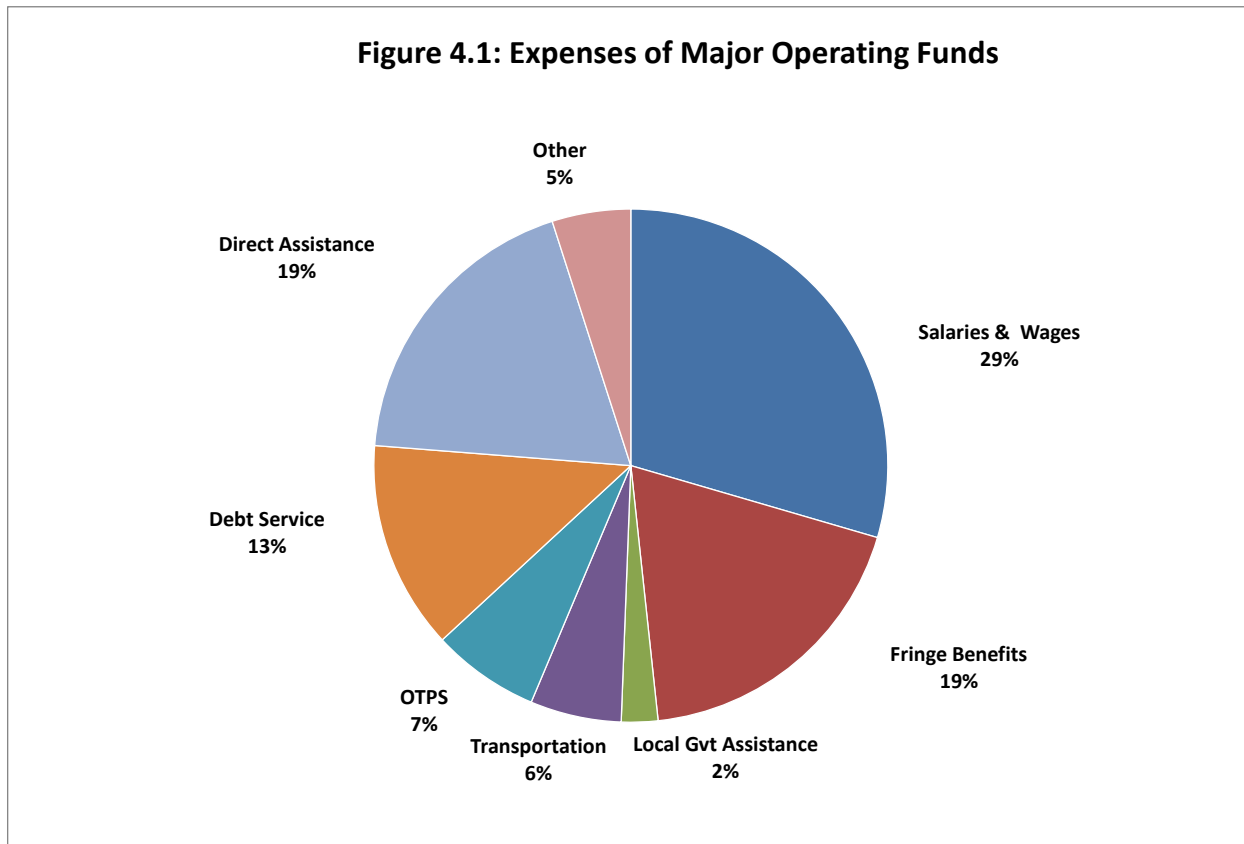
Fiscal 2016 Expenses by Fund (Excludes Interdepartmental Transfers)

| Fund | 2016 Proposed Budget |
|---|---------------------------------|
| General Fund | \$ 1,764,951,903 |
| Police Headquarters Fund | \$ 396,062,137 |
| Debt Service Fund | \$ 383,980,652 |
| Police District Fund | \$ 379,573,060 |
| Fire Prevention Fund | \$ 22,335,363 |
| Total Major Operating Funds | \$ 2,946,903,115 |
| Sewer & Storm Water Resources District | \$ 137,019,781 |
| Total Major Operating Funds & Sewers | \$ 3,083,922,896 |



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 is \$870.1 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs, including Workers' Compensation, for the Major Funds in the 2016 Proposed Budget are \$553.4 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2016 to be \$184.5 million. The County also estimates net pension expense for the Major Operating Funds for 2016 (assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program) to be \$147.0 million. The County expects Health Insurance costs for the Major Operating Funds to reach \$287.5 million in 2016, an increase of \$23.8 million from the 2015 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 18.8% of total Major Operating Funds' expense. These expenses consist of benefit payments to clients enrolled in mandated human services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective

COUNTYWIDE EXPENSES AND REVENUES



Services, and Foster Care. Federal and/or State reimbursement usually match the County's share of these expenses.

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

HEADCOUNT PROJECTIONS

The 2016 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 2015, there are 7,301 full-time employees, representing a 20.4% decrease from 2009 authorized levels. The table on the following page contains full-time staffing levels for the 2016 Proposed Budget and the preceding five years Adopted Budgets.

COUNTYWIDE EXPENSES AND REVENUES



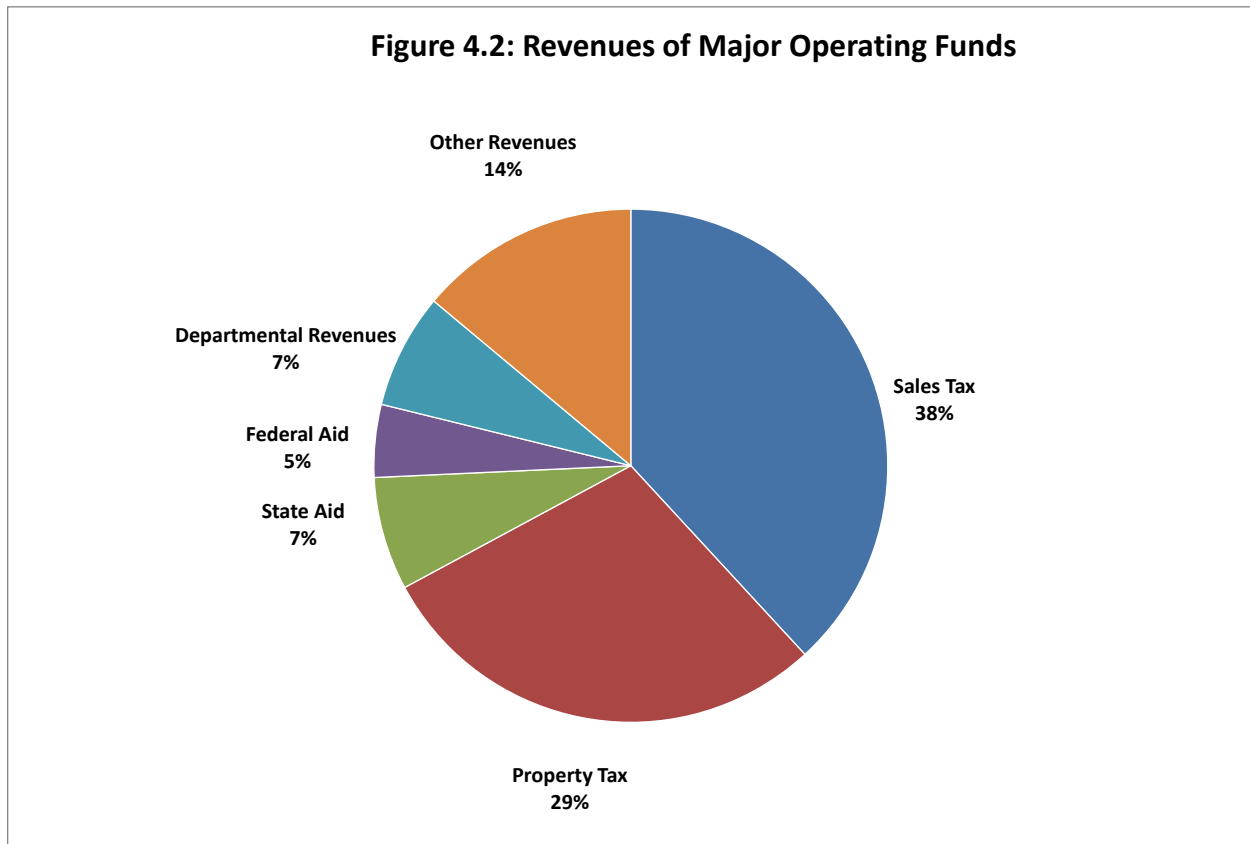
Full-Time Staffing 2016 - Major Operating Funds

| Full-Time Staffing 2016 - Major Operating Funds | | | | | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------|----------------------------|
| Department | 2011 Adopted Budget | 2012 Adopted Budget | 2013 Adopted Budget | 2014 Adopted Budget | 2015 Adopted Budget | On Board 9/3/15 | 2016 Proposed Budget |
| AC - DEPARTMENT OF INVESTIGATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AR - ASSESSMENT REVIEW COMMISSION | 43 | 29 | 29 | 29 | 30 | 30 | 29 |
| AS - ASSESSMENT DEPARTMENT | 216 | 169 | 160 | 158 | 148 | 144 | 142 |
| AT - COUNTY ATTORNEY | 135 | 112 | 106 | 107 | 98 | 94 | 94 |
| BH - DEPT. OF MH, CD AND DD SERVICES ¹ | 62 | 0 | 0 | 0 | 0 | 0 | 0 |
| BU - OFFICE OF MANAGEMENT AND BUDGET | 27 | 24 | 25 | 25 | 25 | 26 | 26 |
| CA - OFFICE OF CONSUMER AFFAIRS | 33 | 32 | 27 | 27 | 25 | 25 | 25 |
| CC - SHERIFF / CORRECTIONAL CENTER | 1,235 | 1,227 | 1,152 | 1,134 | 1,072 | 1,027 | 1,049 |
| CE - COUNTY EXECUTIVE | 26 | 21 | 20 | 18 | 18 | 15 | 18 |
| CF - OFFICE OF CONSTITUENT AFFAIRS | 44 | 43 | 39 | 38 | 38 | 35 | 34 |
| CL - COUNTY CLERK | 103 | 103 | 84 | 84 | 84 | 76 | 81 |
| CO - COUNTY COMPTROLLER | 88 | 87 | 86 | 86 | 86 | 72 | 85 |
| CS - CIVIL SERVICE | 55 | 53 | 53 | 51 | 51 | 52 | 51 |
| DA - DISTRICT ATTORNEY ³ | 369 | 361 | 375 | 375 | 373 | 369 | 371 |
| EL - BOARD OF ELECTIONS | 129 | 143 | 139 | 139 | 169 | 164 | 163 |
| EM - EMERGENCY MANAGEMENT | 7 | 7 | 10 | 9 | 11 | 10 | 12 |
| FC - FIRE COMMISSION | 107 | 101 | 97 | 95 | 93 | 97 | 96 |
| HE - HEALTH DEPARTMENT | 210 | 203 | 169 | 173 | 170 | 172 | 175 |
| HI - HOUSING & INTERGOVERNMENTAL AFFAIRS | 3 | 2 | 12 | 12 | 14 | 16 | 16 |
| HP - PHYSICALLY CHALLENGED ¹ | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| HR - COMMISSION ON HUMAN RIGHTS | 9 | 8 | 8 | 8 | 8 | 7 | 7 |
| HS - HUMAN SERVICES | 0 | 96 | 80 | 77 | 70 | 67 | 62 |
| IT - INFORMATION TECHNOLOGY | 121 | 81 | 85 | 79 | 82 | 83 | 82 |
| LE - COUNTY LEGISLATURE | 95 | 94 | 97 | 102 | 95 | 85 | 92 |
| LR - OFFICE OF LABOR RELATIONS | 5 | 5 | 4 | 5 | 4 | 4 | 5 |
| MA - MINORITY AFFAIRS | 6 | 7 | 5 | 6 | 6 | 6 | 6 |
| ME - MEDICAL EXAMINER | 53 | 58 | 74 | 72 | 75 | 70 | 71 |
| PA - PUBLIC ADMINISTRATOR | 7 | 7 | 6 | 6 | 6 | 6 | 6 |
| PB - PROBATION | 216 | 236 | 198 | 200 | 190 | 184 | 189 |
| PD - POLICE DEPARTMENT | 3,306 | 3,216 | 3,025 | 3,052 | 3,092 | 3,013 | 3,105 |
| PE - DEPARTMENT OF HUMAN RESOURCES | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| PK - PARKS, RECREATION AND MUSEUMS | 148 | 172 | 151 | 151 | 156 | 152 | 154 |
| PL - PLANNING ² | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| PR - PURCHASING DEPARTMENT | 17 | 16 | 11 | 11 | 9 | 10 | 10 |
| PW - PUBLIC WORKS DEPARTMENT ² | 526 | 471 | 422 | 418 | 401 | 480 | 458 |
| RE - OFFICE OF REAL ESTATE SERVICES ² | 7 | 10 | 0 | 0 | 0 | 0 | 0 |
| RM - RECORDS MANAGEMENT (GEN FUND) | 12 | 12 | 14 | 14 | 12 | 11 | 12 |
| SA - COORD AGENCY FOR SPANISH AMERICANS | 4 | 5 | 4 | 4 | 4 | 4 | 4 |
| SC - SENIOR CITIZENS AFFAIRS ¹ | 34 | 0 | 0 | 0 | 0 | 0 | 0 |
| SS - SOCIAL SERVICES | 820 | 816 | 644 | 640 | 616 | 603 | 613 |
| TC - TAXI & LIMOUSINE COMMISSION | 0 | 0 | 0 | 0 | 0 | 2 | 9 |
| TR - COUNTY TREASURER | 37 | 35 | 33 | 32 | 31 | 27 | 27 |
| TV - TRAFFIC & PARKING VIOLATIONS AGENCY | 47 | 46 | 43 | 43 | 47 | 47 | 47 |
| VS - VETERANS SERVICES AGENCY | 8 | 3 | 6 | 7 | 7 | 7 | 7 |
| YB - NASSAU COUNTY YOUTH BOARD ¹ | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub Total | 8,410 | 8,120 | 7,502 | 7,496 | 7,425 | 7,301 | 7,442 |
| * Anticipated additional non-allocated attrition | 0 | (725) | (107) | (101) | (30) | 0 | (47) |
| Grand Total | 8,410 | 7,395 | 7,395 | 7,395 | 7,395 | 7,301 | 7,395 |



REVENUES

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



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

SALES TAX

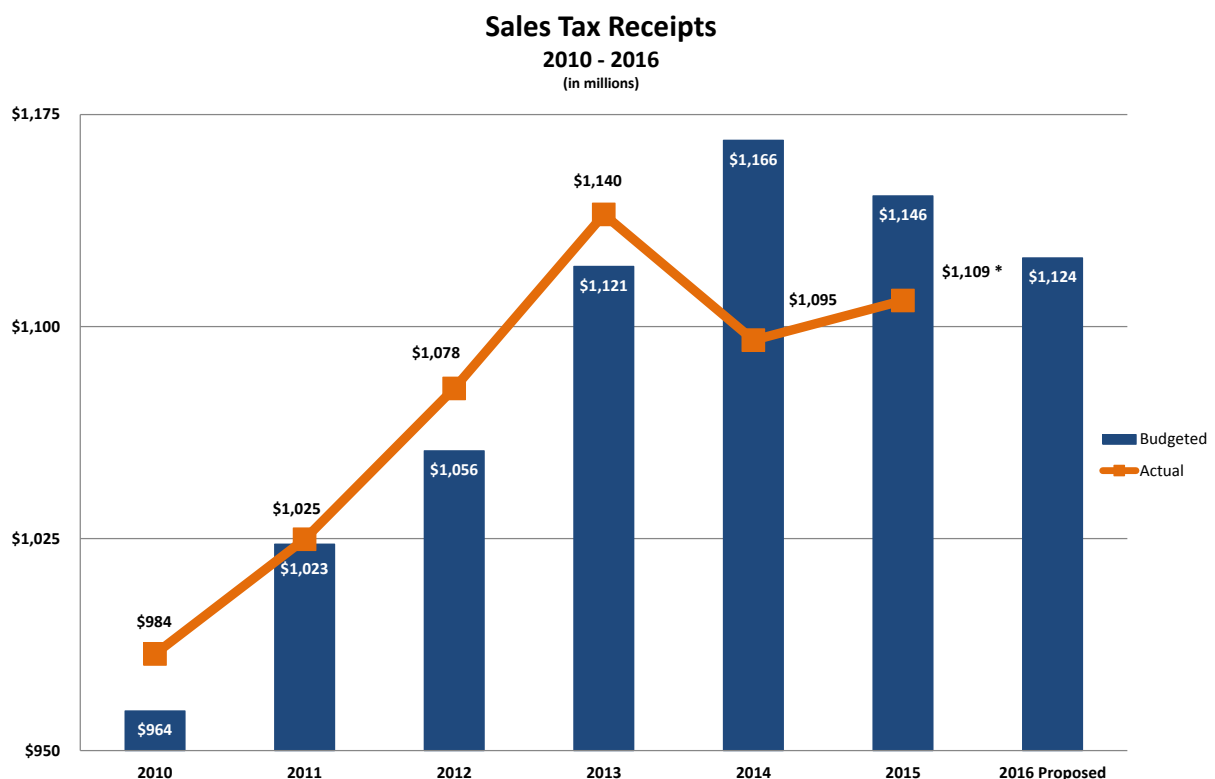
The Sales Tax rate for Nassau County is eight and five-eighths percent (8 5/8%). The tax rate consists of three components: four percent (4%), which is retained by the State; three-eighths percent (3/8%) is earmarked for the Metropolitan Transportation Authority; and four and one-quarter percent (4 1/4%), 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 \$1.124 billion in 2016. This estimate assumes a 0.01% growth rate, which is virtually flat from the August 2015 projection of \$1.109 billion.

COUNTYWIDE EXPENSES AND REVENUES



Sales Tax is the largest revenue source for the County, comprising 38.0% of total Major Fund revenues in the 2016 Proposed Budget. Prior to 2014, Sales Tax results were generally favorable in comparison to the budget as seen in the chart below. However, severe weather and slow economic activity experienced during 2014 reversed this trend resulting in a significant shortfall in 2014 and although not as significant, the County projects disappointing 2015 year-end results. With this in mind, the County is taking a very conservative approach for 2016, as the Proposed Budget reflects a 2% growth from 2015's lower projected results. Due to recent indications from Moody's Analytics that the economy is expanding such as increases over the prior year in weekly earnings, housing activity, and disposable income, the County firmly believes that this growth rate is achievable.



*August 2015 Projection

PROPERTY TAX

Property Tax is the second largest revenue source for the County at 29.0% of Major Fund revenues in the 2016 Proposed Budget. However, this represents a decrease from 2015, where the County projects Property Taxes to be 28.7% of Major Fund revenues. The 2016 Proposed Budget for property tax in the Major Funds is \$853.9 million.

COUNTYWIDE EXPENSES AND REVENUES



State and Federal Aid

State and Federal Aid comprise \$210.3 million and \$135.0 million respectively of the County's revenues in the 2016 Proposed Budget, versus \$210.9 million and \$135.3 million respectively in the 2015 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 each object codes.

COUNTYWIDE EXPENSES AND REVENUES



FUND SUMMARY

FUNDS SUMMARY



| MAJOR FUNDS | | | | | |
|---|--|----------------------|----------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 824,929,678 | 851,144,909 | 849,185,353 | 870,064,056 |
| | AB - FRINGE BENEFITS | 464,006,054 | 496,065,443 | 487,042,806 | 521,795,704 |
| | AC - WORKERS COMPENSATION | 25,184,905 | 26,976,829 | 27,576,829 | 31,582,954 |
| | BB - EQUIPMENT | 1,594,573 | 2,274,166 | 2,291,166 | 1,936,454 |
| | DD - GENERAL EXPENSES | 32,327,470 | 35,342,289 | 37,363,289 | 37,884,015 |
| | DE - CONTRACTUAL SERVICES | 236,711,356 | 253,930,075 | 246,123,548 | 245,128,648 |
| | DF - UTILITY COSTS | 38,956,461 | 41,692,740 | 41,192,740 | 40,195,456 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,250,000 | 5,250,000 |
| | FF - INTEREST | 88,645,384 | 98,129,845 | 93,713,875 | 116,528,821 |
| | GA - LOCAL GOVT ASST PROGRAM | 65,321,196 | 68,501,853 | 66,737,410 | 67,626,890 |
| | GG - PRINCIPAL | 62,690,000 | 76,340,000 | 70,445,001 | 87,035,000 |
| | HC - NHC ASSN EXP | 13,000,000 | 13,000,000 | 0 | 0 |
| | HH - INTERFUND CHARGES | 15,696,695 | 30,790,028 | 30,790,028 | 28,134,268 |
| | JA - CONTINGENCIES RESERVE | 160,769 | 0 | 0 | 0 |
| | LB - TRANS TO GEN FUND | 11,048,242 | 0 | 0 | 0 |
| | LH - TRANS TO PDH SUITS & DAMAGES | 11,250,000 | 0 | 0 | 0 |
| | LL - TRANS TO FCF FUND | 0 | 0 | 0 | 0 |
| | MM - MASS TRANSPORTATION | 42,785,669 | 43,371,263 | 43,371,263 | 43,803,242 |
| | NA - NCIFA EXPENDITURES | 1,550,000 | 1,900,000 | 1,900,000 | 1,950,000 |
| | OO - OTHER EXPENSE | 237,484,290 | 366,827,561 | 363,456,055 | 293,923,271 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 130,331,014 | 135,000,000 | 135,000,000 | 135,000,000 |
| | SS - RECIPIENT GRANTS | 59,475,076 | 60,550,000 | 61,150,000 | 62,000,000 |
| | TT - PURCHASED SERVICES | 65,746,404 | 68,402,576 | 67,202,576 | 65,851,121 |
| | WW - EMERGENCY VENDOR PAYMENTS | 50,311,614 | 52,755,000 | 51,955,000 | 50,980,000 |
| | XX - MEDICAID | 248,230,297 | 252,255,731 | 236,240,624 | 240,233,215 |
| Expenses Excluding Interdepartmental Transfers | | 2,732,437,147 | 2,980,250,308 | 2,917,987,563 | 2,946,903,115 |
| | Interdepartmental Transfers | 378,793,736 | 422,367,239 | 394,372,931 | 436,840,233 |
| Expenses Including Interdepartmental Transfers | | 3,111,230,883 | 3,402,617,547 | 3,312,360,494 | 3,383,743,348 |
| REV | AA - FUND BALANCE | 126,545,435 | 15,000,000 | 11,694,981 | 0 |
| | BA - INT PENALTY ON TAX | 30,977,920 | 29,100,000 | 29,850,000 | 31,900,000 |
| | BC - PERMITS & LICENSES | 15,116,417 | 16,274,987 | 15,623,712 | 15,114,750 |
| | BD - FINES & FORFEITS | 85,822,101 | 103,748,400 | 61,232,400 | 66,653,563 |
| | BE - INVEST INCOME | 1,572,771 | 2,118,700 | 1,368,700 | 979,300 |
| | BF - RENTS & RECOVERIES | 48,106,567 | 19,287,357 | 29,606,873 | 47,626,757 |
| | BG - REVENUE OFFSET TO EXPENSE | 12,905,282 | 11,412,000 | 11,412,000 | 13,400,000 |
| | BH - DEPT REVENUES | 157,830,331 | 170,826,359 | 165,907,562 | 213,537,222 |
| | BI - CAP BACKCHARGES | 0 | 0 | 0 | 0 |
| | BO - PAYMENT IN LIEU OF TAXES | 10,006,156 | 11,663,465 | 12,500,000 | 12,980,179 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 15,557,962 | 122,224,000 | 121,960,420 | 64,483,620 |
| | BR - DUE FROM OTHER GOVTS | 0 | 0 | 0 | 0 |
| | BS - OTB NON-TAX REVENUE | 0 | 9,000,000 | 0 | 20,000,000 |
| | BW - INTERFUND CHARGES REVENUE | 64,866,749 | 112,421,488 | 112,104,828 | 105,118,376 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 131,876,700 | 135,988,686 | 135,253,857 | 135,005,324 |
| | IF - INTERFUND | 22,298,242 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 198,793,267 | 209,929,772 | 210,900,035 | 210,348,977 |
| | TA - SALES TAX COUNTYWIDE | 1,006,373,287 | 1,056,147,928 | 1,028,504,814 | 1,042,478,623 |
| | TB - PART COUNTY SALES TAX | 88,819,612 | 90,048,482 | 87,691,596 | 81,809,065 |
| | TL - PROPERTY TAX | 803,356,948 | 832,277,017 | 832,341,793 | 853,913,528 |
| | TO - OTB 5% TAX | 2,922,710 | 2,557,667 | 2,557,667 | 2,385,331 |
| | TX - SPECIAL TAXES | 29,691,339 | 30,224,000 | 30,224,000 | 29,168,500 |
| Revenues Excluding Interdepartmental Transfers | | 2,853,439,797 | 2,980,250,308 | 2,900,735,238 | 2,946,903,115 |
| | Interdepartmental Transfers | 378,793,736 | 422,367,239 | 394,372,931 | 436,840,233 |
| Total Revenues Including Interdepartmental Transfers | | 3,232,233,533 | 3,402,617,547 | 3,295,108,170 | 3,383,743,348 |

FUNDS SUMMARY



| MAJOR FUNDS INCLUDING SEWER RESOURCES DISTRICT | | | | | |
|---|--|----------------------|----------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 844,257,829 | 866,893,651 | 862,185,439 | 881,873,781 |
| | AB - FRINGE BENEFITS | 475,905,194 | 508,524,440 | 498,930,182 | 531,277,390 |
| | AC - WORKERS COMPENSATION | 25,184,905 | 26,976,829 | 27,576,829 | 31,582,954 |
| | BB - EQUIPMENT | 1,598,840 | 2,476,166 | 2,493,166 | 1,973,215 |
| | DD - GENERAL EXPENSES | 43,082,290 | 36,191,289 | 38,212,289 | 38,651,756 |
| | DE - CONTRACTUAL SERVICES | 265,532,811 | 312,402,075 | 304,595,548 | 305,216,648 |
| | DF - UTILITY COSTS | 46,963,566 | 49,315,539 | 48,815,539 | 47,895,456 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,250,000 | 5,250,000 |
| | FF - INTEREST | 93,070,436 | 105,002,982 | 100,587,012 | 122,861,759 |
| | GA - LOCAL GOVT ASST PROGRAM | 65,321,196 | 68,501,853 | 66,737,410 | 67,626,890 |
| | GG - PRINCIPAL | 76,572,130 | 88,012,663 | 82,117,664 | 97,398,806 |
| | HC - NHC ASSN EXP | 13,000,000 | 13,000,000 | 0 | 0 |
| | HH - INTERFUND CHARGES | 51,795,215 | 65,234,217 | 65,234,217 | 58,034,892 |
| | JA - CONTINGENCIES RESERVE | 160,769 | 0 | 0 | 0 |
| | LB - TRANS TO GEN FUND | 11,048,242 | 0 | 0 | 0 |
| | LH - TRANS TO PDH SUITS & DAMAGES | 11,250,000 | 0 | 0 | 0 |
| | MM - MASS TRANSPORTATION | 42,785,669 | 43,371,263 | 43,371,263 | 43,803,242 |
| | NA - NCIFA EXPENDITURES | 1,550,000 | 1,900,000 | 1,900,000 | 1,950,000 |
| | OO - OTHER EXPENSE | 237,734,290 | 367,366,061 | 363,994,555 | 294,461,771 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 130,331,014 | 135,000,000 | 135,000,000 | 135,000,000 |
| | SS - RECIPIENT GRANTS | 59,475,076 | 60,550,000 | 61,150,000 | 62,000,000 |
| | TT - PURCHASED SERVICES | 65,746,404 | 68,402,576 | 67,202,576 | 65,851,121 |
| | WW - EMERGENCY VENDOR PAYMENTS | 50,311,614 | 52,755,000 | 51,955,000 | 50,980,000 |
| | XX - MEDICAID | 248,230,297 | 252,255,731 | 236,240,624 | 240,233,215 |
| Expenses Excluding Interdepartmental Transfers | | 2,865,907,787 | 3,129,132,335 | 3,063,549,313 | 3,083,922,896 |
| Interdepartmental Transfers | | 378,793,736 | 422,367,239 | 394,372,931 | 436,840,233 |
| Expenses Including Interdepartmental Transfers | | 3,244,701,523 | 3,551,499,574 | 3,457,922,244 | 3,520,763,129 |
| REV | AA - FUND BALANCE | 172,471,592 | 20,240,289 | 24,214,993 | 2,022,030 |
| | BA - INT PENALTY ON TAX | 30,977,920 | 29,100,000 | 29,850,000 | 31,900,000 |
| | BC - PERMITS & LICENSES | 16,075,937 | 17,374,987 | 16,723,712 | 16,264,750 |
| | BD - FINES & FORFEITS | 85,822,101 | 103,748,400 | 61,232,400 | 66,653,563 |
| | BE - INVEST INCOME | 1,662,735 | 2,228,700 | 1,478,700 | 1,011,300 |
| | BF - RENTS & RECOVERIES | 58,301,186 | 32,453,357 | 44,772,873 | 58,351,757 |
| | BG - REVENUE OFFSET TO EXPENSE | 12,905,282 | 11,592,000 | 11,592,000 | 13,400,000 |
| | BH - DEPT REVENUES | 159,629,037 | 185,143,359 | 167,624,562 | 227,814,222 |
| | BO - PAYMENT IN LIEU OF TAXES | 10,006,156 | 11,663,465 | 12,500,000 | 12,980,179 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 20,824,147 | 122,524,000 | 122,260,420 | 64,783,620 |
| | BR - DUE FROM OTHER GOVTS | (2,124) | 2,251,394 | 2,251,394 | 2,300,000 |
| | BS - OTB NON-TAX REVENUE | 0 | 9,000,000 | 0 | 20,000,000 |
| | BW - INTERFUND CHARGES REVENUE | 64,866,749 | 114,569,987 | 114,253,327 | 106,772,852 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 133,455,580 | 135,988,686 | 135,253,857 | 135,005,324 |
| | IF - INTERFUND | | 110,068,845 | 110,068,845 | 104,559,275 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 198,793,267 | 209,929,772 | 210,900,035 | 210,348,977 |
| | TA - SALES TAX COUNTYWIDE | 1,006,373,287 | 1,056,147,928 | 1,028,504,814 | 1,042,478,623 |
| | TB - PART COUNTY SALES TAX | 88,819,612 | 90,048,482 | 87,691,596 | 81,809,065 |
| | TL - PROPERTY TAX | 803,356,948 | 832,277,017 | 832,341,793 | 853,913,528 |
| | TO - OTB 5% TAX | 2,922,710 | 2,557,667 | 2,557,667 | 2,385,331 |
| | TX - SPECIAL TAXES | 29,691,339 | 30,224,000 | 30,224,000 | 29,168,500 |
| Revenues Excluding Interdepartmental Transfers | | 2,896,953,461 | 3,129,132,335 | 3,046,296,988 | 3,083,922,896 |
| Interdepartmental Transfers | | 378,793,736 | 422,367,239 | 394,372,931 | 436,840,233 |
| Total Revenues Including Interdepartmental Transfers | | 3,275,747,197 | 3,551,499,574 | 3,440,669,920 | 3,520,763,129 |

FUNDS SUMMARY



| GENERAL FUND | | | | | |
|---|--|----------------------|----------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 356,236,920 | 378,401,238 | 376,653,320 | 389,744,763 |
| | AB - FRINGE BENEFITS | 222,011,039 | 240,158,928 | 237,422,321 | 252,897,699 |
| | AC - WORKERS COMPENSATION | 14,530,772 | 16,187,850 | 16,187,850 | 19,026,856 |
| | BB - EQUIPMENT | 1,035,570 | 1,247,666 | 1,264,666 | 1,044,204 |
| | DD - GENERAL EXPENSES | 23,383,747 | 26,036,589 | 28,057,589 | 28,439,738 |
| | DE - CONTRACTUAL SERVICES | 221,958,012 | 236,211,283 | 228,404,756 | 228,139,560 |
| | DF - UTILITY COSTS | 34,571,482 | 36,986,176 | 36,486,176 | 35,340,892 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,250,000 | 5,250,000 |
| | GA - LOCAL GOVT ASST PROGRAM | 65,321,196 | 68,501,853 | 66,737,410 | 67,626,890 |
| | HC - NHC ASSN EXP | 13,000,000 | 13,000,000 | 0 | 0 |
| | HH - INTERFUND CHARGES | 15,690,559 | 30,773,043 | 30,773,043 | 28,117,283 |
| | JA - CONTINGENCIES RESERVE | 160,769 | 0 | 0 | 0 |
| | LH - TRANS TO PDH SUITS & DAMAGES | 11,250,000 | 0 | 0 | 0 |
| | MM - MASS TRANSPORTATION | 42,785,669 | 43,371,263 | 43,371,263 | 43,803,242 |
| | NA - NCIFA EXPENDITURES | 1,550,000 | 1,900,000 | 1,900,000 | 1,950,000 |
| | OO - OTHER EXPENSE | 48,528,309 | 167,273,284 | 164,165,356 | 109,506,440 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 130,331,014 | 135,000,000 | 135,000,000 | 135,000,000 |
| | SS - RECIPIENT GRANTS | 59,475,076 | 60,550,000 | 61,150,000 | 62,000,000 |
| | TT - PURCHASED SERVICES | 65,746,404 | 68,402,576 | 67,202,576 | 65,851,121 |
| | WW - EMERGENCY VENDOR PAYMENTS | 50,311,614 | 52,755,000 | 51,955,000 | 50,980,000 |
| | XX - MEDICAID | 248,230,297 | 252,255,731 | 236,240,624 | 240,233,215 |
| Expenses Excluding Interdepartmental Transfers | | 1,631,108,447 | 1,834,012,480 | 1,788,221,950 | 1,764,951,903 |
| Interdepartmental Transfers | | 317,230,720 | 360,915,818 | 331,649,619 | 370,245,736 |
| Expenses Including Interdepartmental Transfer | | 1,948,339,167 | 2,194,928,298 | 2,119,871,569 | 2,135,197,639 |
| REV | AA - FUND BALANCE | 99,076,664 | 10,000,000 | 6,694,981 | 0 |
| | BA - INT PENALTY ON TAX | 30,977,920 | 29,100,000 | 29,850,000 | 31,900,000 |
| | BC - PERMITS & LICENSES | 10,166,322 | 11,246,487 | 10,895,212 | 10,486,250 |
| | BD - FINES & FORFEITS | 84,286,241 | 101,998,400 | 59,482,400 | 65,653,563 |
| | BE - INVEST INCOME | 1,514,856 | 1,830,000 | 1,080,000 | 947,000 |
| | BF - RENTS & RECOVERIES | 47,382,169 | 19,221,217 | 29,489,744 | 47,560,617 |
| | BG - REVENUE OFFSET TO EXPENSE | 12,905,282 | 11,412,000 | 11,412,000 | 13,400,000 |
| | BH - DEPT REVENUES | 123,392,611 | 132,835,259 | 128,916,462 | 178,309,122 |
| | BO - PAYMENT IN LIEU OF TAXES | 10,006,156 | 11,663,465 | 12,500,000 | 12,980,179 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 0 | 118,000,000 | 100,000,000 | 60,000,000 |
| | BS - OTB NON-TAX REVENUE | 0 | 9,000,000 | 0 | 20,000,000 |
| | BW - INTERFUND CHARGES REVENUE | 37,078,642 | 60,673,046 | 60,673,046 | 44,231,796 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 126,063,374 | 130,132,537 | 129,397,708 | 129,128,522 |
| | IF - INTERFUND | 11,048,242 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 197,741,035 | 209,195,772 | 210,166,035 | 209,614,977 |
| | TA - SALES TAX COUNTYWIDE | 1,006,373,287 | 1,056,147,928 | 1,028,504,814 | 1,042,478,623 |
| | TB - PART COUNTY SALES TAX | 88,819,612 | 90,048,482 | 87,691,596 | 81,809,065 |
| | TL - PROPERTY TAX | 77,801,511 | 106,380,782 | 106,445,558 | 102,207,745 |
| | TO - OTB 5% TAX | 2,922,710 | 2,557,667 | 2,557,667 | 2,385,331 |
| | TX - SPECIAL TAXES | 5,958,069 | 6,323,000 | 6,323,000 | 5,015,000 |
| Revenues Excluding Interdepartmental Transfers | | 1,973,514,703 | 2,117,766,042 | 2,022,080,223 | 2,058,107,790 |
| Interdepartmental Transfers | | 73,264,399 | 77,162,256 | 77,162,256 | 77,089,849 |
| Total Revenues Including Interdepartmental Transfers | | 2,046,779,102 | 2,194,928,298 | 2,099,242,479 | 2,135,197,639 |

FUNDS SUMMARY



DEBT SERVICE FUND

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|--------------------|---------------------|--------------------------|----------------------|
| EXP | FF - INTEREST | 88,645,384 | 98,129,845 | 93,713,875 | 116,528,821 |
| | GG - PRINCIPAL | 62,690,000 | 76,340,000 | 70,445,001 | 87,035,000 |
| | OO - OTHER EXPENSE | 188,068,885 | 193,554,277 | 193,290,699 | 180,416,831 |
| EXP Total | | 339,404,270 | 368,024,122 | 357,449,575 | 383,980,652 |
| REV | BE - INVEST INCOME | 26,292 | 0 | 0 | 0 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 15,557,962 | 4,224,000 | 21,960,420 | 4,483,620 |
| | BV - DEBT SERVICE CHARGEBACK REVENUE | 291,708,760 | 332,458,134 | 304,463,826 | 346,592,548 |
| | BW - INTERFUND CHARGES REVENUE | 27,319,707 | 26,550,439 | 26,233,779 | 28,092,282 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 4,791,549 | 4,791,549 | 4,791,549 | 4,812,202 |
| REV Total | | 339,404,270 | 368,024,122 | 357,449,575 | 383,980,652 |

FUNDS SUMMARY



FIRE COMMISSION FUND

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|---|--|-------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 10,104,133 | 10,947,125 | 10,753,590 | 11,415,782 |
| | AB - FRINGE BENEFITS | 4,719,669 | 5,150,492 | 5,060,491 | 5,743,966 |
| | BB - EQUIPMENT | 9,553 | 26,500 | 26,500 | 42,250 |
| | DD - GENERAL EXPENSES | 209,163 | 252,800 | 252,800 | 244,277 |
| | DE - CONTRACTUAL SERVICES | 4,860,554 | 4,925,995 | 4,925,995 | 4,889,088 |
| | HH - INTERFUND CHARGES | 320 | 0 | 0 | 0 |
| | LB - TRANS TO GEN FUND | 1,118,226 | 0 | 0 | 0 |
| Expenses Excluding Interdepartmental Transfers | | 21,021,619 | 21,302,912 | 21,019,376 | 22,335,363 |
| | Interdepartmental Transfers | 2,543,865 | 2,610,584 | 2,981,642 | 3,108,145 |
| Expenses Including Interdepartmental Transfers | | 23,565,484 | 23,913,496 | 24,001,018 | 25,443,508 |
| REV | BE - INVEST INCOME | 321 | 0 | 0 | 0 |
| | BF - RENTS & RECOVERIES | 10,769 | 0 | 989 | 0 |
| | BH - DEPT REVENUES | 7,502,540 | 7,725,600 | 7,725,600 | 7,725,600 |
| | BW - INTERFUND CHARGES REVENUE | 0 | 190,703 | 190,703 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 173,520 | 145,000 | 145,000 | 145,000 |
| | TL - PROPERTY TAX | 15,917,575 | 15,852,193 | 15,852,193 | 17,572,908 |
| Revenues Excluding Interdepartmental Transfers | | 23,604,724 | 23,913,496 | 23,914,485 | 25,443,508 |
| | Interdepartmental Transfers | 0 | 0 | 0 | 0 |
| Total Revenues Including Interdepartmental Transfers | | 23,604,724 | 23,913,496 | 23,914,485 | 25,443,508 |

FUNDS SUMMARY



| POLICE DISTRICT FUND | | | | | |
|---|---|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 225,842,967 | 231,406,838 | 231,406,838 | 239,195,793 |
| | AB - FRINGE BENEFITS | 114,290,332 | 117,993,102 | 117,558,774 | 125,056,955 |
| | AC - WORKERS COMPENSATION | 7,173,195 | 7,584,129 | 7,584,129 | 7,715,748 |
| | BB - EQUIPMENT | 43,782 | 600,000 | 600,000 | 350,000 |
| | DD - GENERAL EXPENSES | 4,957,992 | 5,100,000 | 5,100,000 | 5,300,000 |
| | DE - CONTRACTUAL SERVICES | 403,436 | 924,300 | 924,300 | 600,000 |
| | DF - UTILITY COSTS | 1,250,307 | 1,354,564 | 1,354,564 | 1,354,564 |
| | OO - OTHER EXPENSE | 825,751 | 5,750,000 | 5,750,000 | 0 |
| Expenses Excluding Interdepartmental Transfers | | 354,787,762 | 370,712,933 | 370,278,605 | 379,573,060 |
| | Interdepartmental Transfers | 22,640,525 | 22,567,244 | 22,502,005 | 23,007,243 |
| Expenses Including Interdepartmental Transfers | | 377,428,287 | 393,280,177 | 392,780,610 | 402,580,303 |
| REV | AA - FUND BALANCE | 27,468,770 | 5,000,000 | 5,000,000 | 0 |
| | BC - PERMITS & LICENSES | 4,483,250 | 4,128,500 | 4,128,500 | 4,128,500 |
| | BD - FINES & FORFEITS | 1,535,860 | 1,750,000 | 1,750,000 | 1,000,000 |
| | BE - INVEST INCOME | 12,584 | 271,400 | 271,400 | 15,000 |
| | BF - RENTS & RECOVERIES | 404,125 | 0 | 50,000 | 0 |
| | BH - DEPT REVENUES | 2,464,432 | 3,583,000 | 2,583,000 | 2,400,000 |
| | BW - INTERFUND CHARGES REVENUE | 226,232 | 10,000,000 | 10,000,000 | 13,539,526 |
| | FA- FEDERAL AID-REINBURSEMENT OF EXPENSES | 10,730 | 0 | 0 | 0 |
| | TL - PROPERTY TAX | 361,320,492 | 367,974,960 | 367,974,960 | 381,095,442 |
| Revenues Excluding Interdepartmental Transfers | | 397,926,475 | 392,707,860 | 391,757,860 | 402,178,468 |
| | Interdepartmental Transfers | 287,419 | 572,317 | 572,317 | 401,835 |
| Revenues Including Interdepartmental Transfers | | 398,213,895 | 393,280,177 | 392,330,177 | 402,580,303 |

FUNDS SUMMARY



POLICE HEADQUARTERS FUND

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|---|--|--------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 232,745,658 | 230,389,708 | 230,371,605 | 229,707,718 |
| | AB - FRINGE BENEFITS | 122,985,014 | 132,762,921 | 127,001,220 | 138,097,084 |
| | AC - WORKERS COMPENSATION | 3,480,938 | 3,204,850 | 3,804,850 | 4,840,350 |
| | BB - EQUIPMENT | 505,668 | 400,000 | 400,000 | 500,000 |
| | DD - GENERAL EXPENSES | 3,776,567 | 3,952,900 | 3,952,900 | 3,900,000 |
| | DE - CONTRACTUAL SERVICES | 9,489,354 | 11,868,497 | 11,868,497 | 11,500,000 |
| | DF - UTILITY COSTS | 3,134,673 | 3,352,000 | 3,352,000 | 3,500,000 |
| | HH - INTERFUND CHARGES | 5,816 | 16,985 | 16,985 | 16,985 |
| | LB - TRANS TO GEN FUND | 9,930,016 | 0 | 0 | 0 |
| | OO - OTHER EXPENSE | 61,345 | 250,000 | 250,000 | 4,000,000 |
| Expenses Excluding Interdepartmental Transfers | | 386,115,049 | 386,197,861 | 381,018,057 | 396,062,137 |
| | Interdepartmental Transfers | 36,378,626 | 36,273,593 | 37,239,665 | 40,479,109 |
| Expenses Including Interdepartmental Transfers | | 422,493,675 | 422,471,454 | 418,257,722 | 436,541,246 |
| REV | BC - PERMITS & LICENSES | 466,845 | 900,000 | 600,000 | 500,000 |
| | BE - INVEST INCOME | 18,718 | 17,300 | 17,300 | 17,300 |
| | BF - RENTS & RECOVERIES | 309,503 | 66,140 | 66,140 | 66,140 |
| | BH - DEPT REVENUES | 24,470,749 | 26,682,500 | 26,682,500 | 25,102,500 |
| | BW - INTERFUND CHARGES REVENUE | 242,168 | 15,007,300 | 15,007,300 | 19,254,772 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 1,011,046 | 1,064,600 | 1,064,600 | 1,064,600 |
| | IF - INTERFUND TRANSFERS | 11,250,000 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 878,712 | 589,000 | 589,000 | 589,000 |
| | TL - PROPERTY TAX | 348,317,369 | 342,069,082 | 342,069,082 | 353,037,433 |
| | TX - SPECIAL TAXES | 23,733,270 | 23,901,000 | 23,901,000 | 24,153,500 |
| Revenues Excluding Interdepartmental Transfers | | 410,698,380 | 410,296,922 | 409,996,922 | 423,785,245 |
| | Interdepartmental Transfers | 13,533,158 | 12,174,532 | 12,174,532 | 12,756,001 |
| Revenues Including Interdepartmental Transfers | | 424,231,538 | 422,471,454 | 422,171,454 | 436,541,246 |

FUNDS SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT FUND

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|---|--|--------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 19,328,152 | 15,748,742 | 13,000,086 | 11,809,725 |
| | AB - FRINGE BENEFITS | 11,899,142 | 12,458,997 | 11,887,376 | 9,481,686 |
| | BB - EQUIPMENT | 4,267 | 202,000 | 202,000 | 36,761 |
| | DD - GENERAL EXPENSES | 10,754,820 | 849,000 | 849,000 | 767,741 |
| | DE - CONTRACTUAL SERVICES | 28,821,454 | 58,472,000 | 58,472,000 | 60,088,000 |
| | DF - UTILITY COSTS | 8,007,104 | 7,622,799 | 7,622,799 | 7,700,000 |
| | FF - INTEREST | 4,425,051 | 6,873,137 | 6,873,137 | 6,332,938 |
| | GG - PRINCIPAL | 13,882,130 | 11,672,663 | 11,672,663 | 10,363,806 |
| | HH - INTERFUND CHARGES | 36,098,520 | 34,444,189 | 34,444,189 | 29,900,624 |
| | OO - OTHER EXPENSE | 250,000 | 538,500 | 538,500 | 538,500 |
| EXP Total | | 133,470,640 | 148,882,027 | 145,561,750 | 137,019,781 |
| REV | BC - PERMITS & LICENSES | 959,520 | 1,100,000 | 1,100,000 | 1,150,000 |
| | BE - INVEST INCOME | 89,964 | 110,000 | 110,000 | 32,000 |
| | BF - RENTS & RECOVERIES | 10,194,619 | 13,166,000 | 15,166,000 | 10,725,000 |
| | BG - REVENUE OFFSET TO EXPENSE | 0 | 180,000 | 180,000 | 0 |
| | BH - DEPT REVENUES | 1,798,706 | 14,317,000 | 1,717,000 | 14,277,000 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 5,266,186 | 300,000 | 300,000 | 300,000 |
| | BR - DUE FROM OTHER GOVTS | (2,124) | 2,251,394 | 2,251,394 | 2,300,000 |
| | BW - INTERFUND CHARGES REVENUE | 0 | 2,148,499 | 2,148,499 | 1,654,476 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 1,578,879 | 0 | 0 | 0 |
| | IF - INTERFUND TRANSFERS | 109,964,275 | 110,068,845 | 110,068,845 | 104,559,275 |
| Total Revenue Excluding Fund Balance Usage | | 129,850,025 | 143,641,738 | 133,041,738 | 134,997,751 |
| | Fund Balance Usage | 45,926,158 | 5,240,289 | 12,520,012 | 2,022,030 |
| Total Revenue Including Fund Balance Usage | | 175,776,183 | 148,882,027 | 145,561,750 | 137,019,781 |

DESCRIPTION OF EXPENSE AND REVENUE CODES



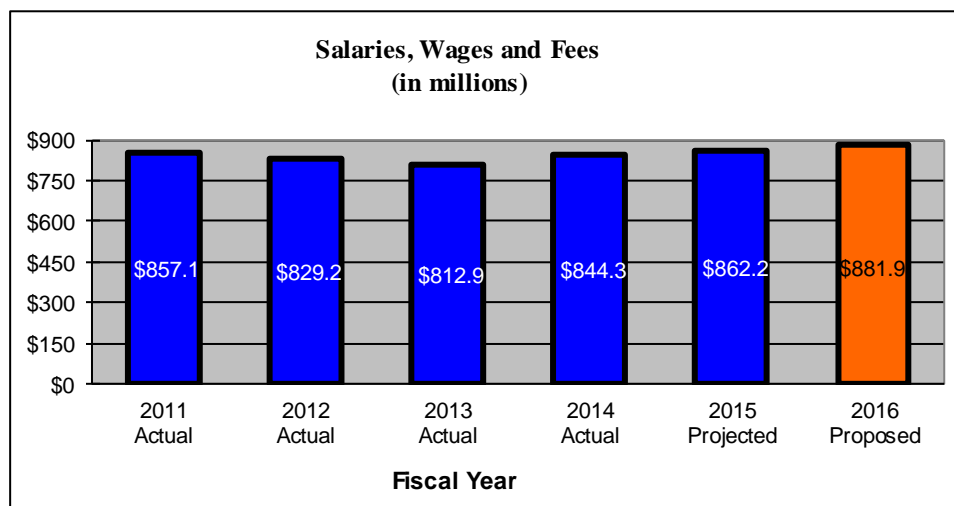
SALARIES, WAGES AND FEES

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

Between 2011 and 2014, Salaries, Wages, and Fees decreased by \$12.8 million, or 1.5%. The decrease between 2011 and 2012 was \$27.9 million and was primarily attributable to 2012 being the first full year of a Nassau County Interim Finance Authority (NIFA) imposed wage freeze that the County implemented in March 2011, bonding for termination compensation, as well as various 2012 salaries expensed to the Federal Emergency Management Fund (FEMA) due to the County's response to Superstorm Sandy. The decrease between 2012 and 2013 was \$16.3 million, and was primarily attributable to bonding of termination compensation offset by an increase in overtime, of which the Police Department incurred 68.3%. In 2014, Salaries, Wages, and Fees increased by \$31.3 million or 3.9% from 2013. This increase was due to the lifting of the NIFA imposed wage freeze and the impact of the Civil Service Employees Association (CSEA), Sheriff's Correction Officers Benevolent Association (COBA), Superior Officers Association (SOA), Police Benevolent Association (PBA), and Detectives Association, Inc. (DAI) labor agreements that the County Legislature and NIFA approved in April 2014.



2015 projected Salaries, Wages and Fees are \$862.2 million, an increase of \$17.9 million, or 2.1% from the 2014 actual and is primarily attributable to the impact of the labor agreements with CSEA, COBA, SOA, PBA, and DAI. The most significant trend in Salaries, Wages, and Fees from 2011 through 2015 has been the successful implementation of various corrective

DESCRIPTION OF EXPENSE CODES



actions, which have allowed the County to achieve the lowest full-time headcount in several decades, a decrease of 20.4% since the 2009 Adopted Budget.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Salaries, Wages & Fees is \$881.9 million, which is 2.3% or \$19.7 million greater than the 2015 projection. This increase is primarily attributable to the impact of the CSEA, PBA, DAI, SOA, and COBA labor agreements that the County Legislature and NIFA approved in 2014. Salaries, Wages & Fees includes Terminal Leave of \$43.8 million, of which the County expects to bond \$32.8 million for sworn police personnel retirements. Operating funds will pay the remaining \$10.9 million. The \$43.8 million represents a 23.3%, or \$8.3 million increase from the 2015 projection due to the anticipation that 135 police officers will separate from service in 2016; whereas, the 2015 projection only includes termination of 100 police officers. The County also anticipates a potential labor agreement with the Investigator's Police Benevolent Association (IPBA). The IPBA functions as the law enforcement agents of the Nassau County District Attorney's Office.

The 2016 Proposed Budget continues to control and reduce expenditures. The County's full-time budgeted workforce is 7,395 for 2016, and the County's on-board full-time positions total 7,301 as of September 3, 2015. The 2016 Proposed Budget's full-time headcount mirrors the headcount from the 2015 Adopted Budget, thus, demonstrating the Administration's commitment to effective workforce management, which has been critical to maintaining the fiscal health of Nassau County. The 2016 Proposed Budget funds 2,350 sworn officers for the Police Department comprised from the three police unions. The County will achieve this headcount level by hiring an additional 135 police officers in 2016 as well as anticipated attrition and/or retirements. The Correctional Center also plans to hire an additional 66 correction officers as well as anticipation of attrition and/or retirements to maintain a level headcount for union members. The County also projects lower overtime costs in 2016 as well as attrition savings including the Voluntary Separation Incentive Program (VSIP) that the County offered to CSEA members for the period of August 1, 2015 through September 15, 2015. The Administration will continue its efforts to reduce costs.

On July 18, 2014, the County Legislature approved a twenty-year agreement for the operation and maintenance of the Nassau County sewer system with United Water Long Island, Inc. United Water is performing all of the operations, treatment and maintenance of the sewer system on behalf of the County. This has enabled the Sewer and Storm Water Resource District Fund employees to perform work for other units within the Department of Public Works in 2015. The appropriation for these employees is in the General Fund in 2016.

The 2016 Proposed Budget includes Police Department overtime expenses of \$53.0 million, an 11.6% or \$7.0 million decrease from the 2015 projection. The \$53.0 million also represents 11.3% of the department's Salaries, Wages & Fees, which aligns with a reduction in overtime hours due to additional sworn officers. The County projects the Correctional Center's overtime at

DESCRIPTION OF EXPENSE CODES



\$16.0 million in 2016, a 1.9%, or \$300,000 increase compared to the 2015 projection. Correctional Center overtime continues to trend favorably and the 2016 Proposed Budget amount is comparable to the 2015 projection as the department anticipates the same number of overtime hours in 2016. The 2016 amount is slightly higher to reflect the adjustments from the labor agreements.



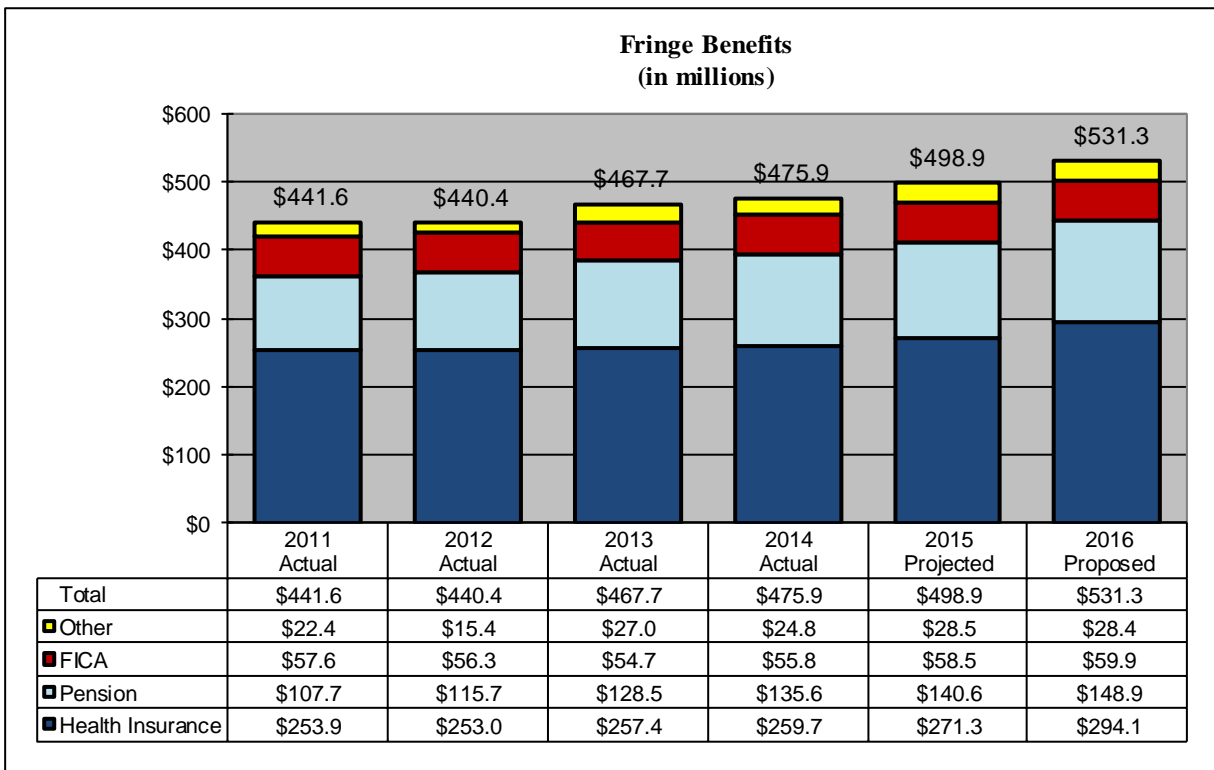
FRINGE BENEFITS

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. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County’s Operating Budget as growth in these areas is well above the two percent cap mandated by the Governor of New York.

HISTORICAL TRENDS

Total Fringe Benefits increased 7.8% between 2011 and 2014, from \$441.6 million to \$475.9 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 82.9% of projected expenses in 2015. Based on the 2015 projection of \$498.9 million, Fringe Benefits represent approximately 14.4% of all County expenses.



Nassau County participates in the Empire Plan, the State’s health insurance plan, to provide health insurance benefits for its employees and retirees. The average cost for a Family Health Insurance Plan as of August 2015 is approximately \$21,706 per year and has increased

DESCRIPTION OF EXPENSE CODES



approximately 19.5% from 2011 when the annual rate was approximately \$18,167. Health Insurance expense increased only 2.3% between 2011 and 2014, from \$253.9 million to \$259.7 million due to the Administration's work force reduction initiative. As of August 1, 2015, the County provided health insurance to 18,701 individuals (7,388 active members and 11,313 retirees). Among these individuals, some form of an Empire Health Insurance Plan covered 98.0% of them.

Pension expense has increased 25.9% between 2011 and 2014, from \$107.7 million to \$135.6 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 10 years. 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 the Alternate Contribution Stabilization Program, which extended the amortization period by two years versus the original program. Through 2015, the County has deferred approximately \$218.4 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, 2014, and 2015 would have been approximately \$733.6 million. Between 2011 and 2015, the gross amount of the Pension invoice has increased 84.8% (\$114.1 million vs. \$210.9 million).

The 2015 projection for Fringe Benefits is \$498.9 million, only a 4.8% increase when compared with 2014 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.

2016 BUDGET HIGHLIGHTS

Fringe Benefits in the 2016 Proposed Budget total approximately \$531.3 million, a 6.5% increase from the 2015 projection.

The provision for health insurance in the 2016 Proposed Budget is approximately \$294.1 million. The County bases this figure on inflating the August 2015 invoice by 8.9% in accordance with the best estimates projection in the New York State Department of Civil Service 2015 Second Quarter Empire Plan Experience Report and includes provisions for new hires and retirees. Health Insurance in the 2016 Proposed Budget is comprised of \$148.5 million for employees and \$145.6 million for retirees.

Pension Expense for the Major Operating Funds and the Sewer and Storm Water Resource District Fund assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program in the 2016 Proposed Budget is approximately \$148.9 million, a 5.9% increase from the 2015 projection. The gross invoice amounts in 2016 are approximately \$108.3 million and \$92.2 million for the Employee Retirement System (ERS) and

DESCRIPTION OF EXPENSE CODES



Police & Fire Retirement System (PFRS) respectively, a decrease of 5.7% and 4.1% in the ERS and PFRS systems, respectively from the prior year.

The employer match for FICA payroll taxes, representing 11.3% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2016 Proposed Budget includes \$59.9 million in FICA payroll taxes, a 2.3% increase from the 2015 projection, due to increased labor costs.

| FB - FRINGE BENEFIT | | | | | |
|---------------------|-------------------------|--------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AB - FRINGE BENEFITS | 197,471,864 | 213,408,489 | 210,144,705 | 223,747,524 |
| EXP Total | | 197,471,864 | 213,408,489 | 210,144,705 | 223,747,524 |
| REV | BF - RENTS & RECOVERIES | 39,768 | 0 | 51,722 | 0 |
| REV Total | | 39,768 | 0 | 51,722 | 0 |



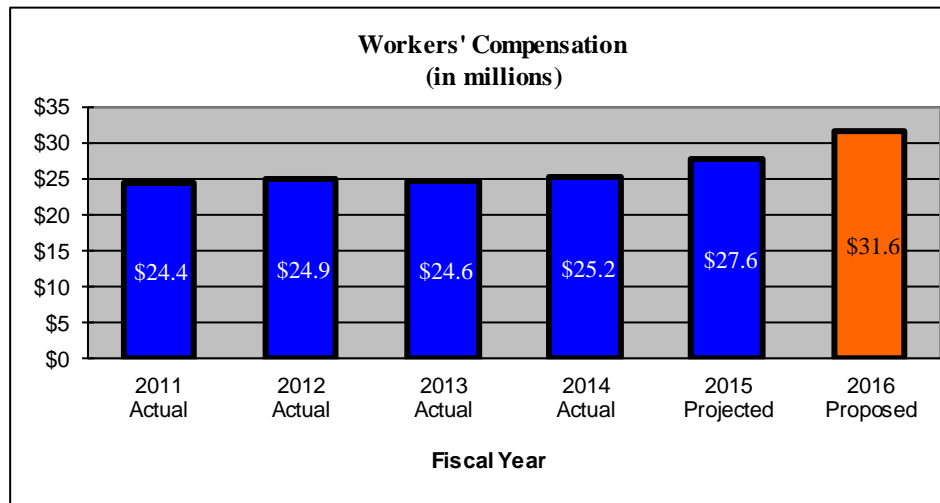
WORKERS' COMPENSATION

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 along with 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 \$844.29 per week beginning July 1, 2015, representing a 111.1% 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 significantly 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 set 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

DESCRIPTION OF EXPENSE CODES



to offer a patient 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 2015 projection for Workers' Compensation is \$27.6 million, a 9.5% increase from 2014 actuals, predominately due to a substantial increase in schedule losses awarded. Under State law, the County must award schedule losses for loss of use of a member regardless of any loss of time from work.

The current evaluation guidelines allow subjective factors to drive the percentage of loss rates upwards. This, coupled with an over 100% increase in the maximum indemnity rate, have driven these awards increasingly higher.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Workers' Compensation is \$31.6 million, a 14.5% increase from the 2015 projection. The increase is due to catastrophic medical payments paid from operating funds as opposed to capital due to newly imposed NIFA restrictions. In addition, there is a higher volume and dollar amount of scheduled loss payments and higher indemnity payments due to an increase in the maximum indemnity rate. The predominant impact of all these adjustments is occurring in Police, Corrections, and the Department of Public Works.



EQUIPMENT

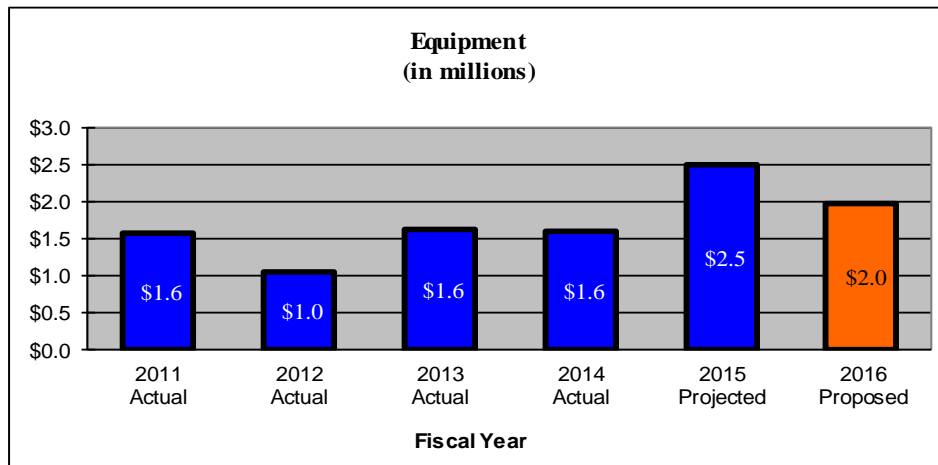
DEFINITION

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 County expenses the associated cost 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 and copy machines as well as education/training in the use of the equipment.

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, medical, building, heavy-duty, and traffic/highway equipment.

HISTORICAL TRENDS

Equipment expenses were relatively flat between 2011 and 2014, reflecting the aggregate impact of spending freezes implemented between these years. The County projects equipment expenses in 2015 to be \$2.5 million, \$894,326 or 55.9% higher than 2014. The increase is primarily attributable to increases of \$197,733 in the Sewer and Storm Water District, primarily in safety and security equipment; \$556,218 in the Police Department for motor vehicle parts, safety and security, and miscellaneous equipment; and \$266,567 in the Department of Parks, Recreation and Museums for recreational and miscellaneous equipment.



DESCRIPTION OF EXPENSE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Equipment is \$2.0 million, \$519,951, or 20.9% less than the 2015 projection. The decrease is due to a reduced need for various equipment in the Department of Parks, Recreation and Museums, the Police Department, and the Sewer and Storm Water Resource District.

The largest component of Equipment in the 2016 Proposed Budget is \$850,000 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 \$400,000, 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.



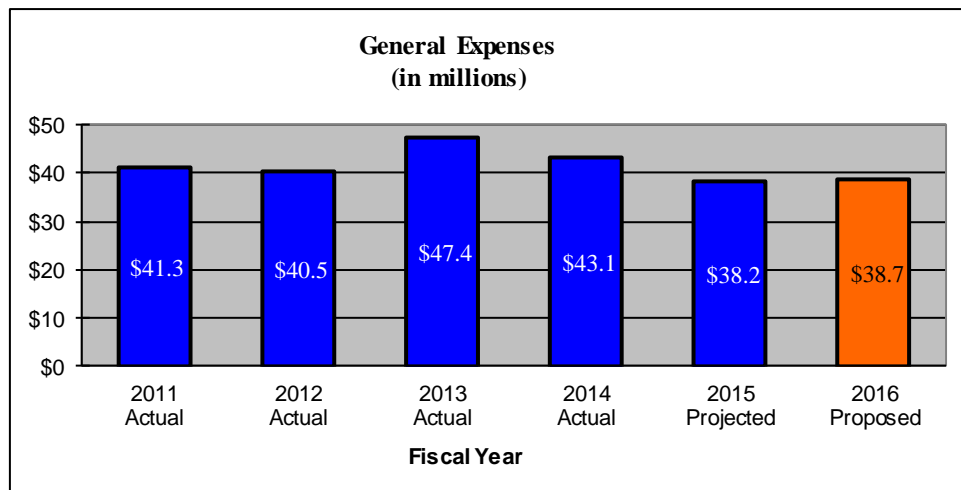
GENERAL EXPENSES

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 decreased slightly from 2011 to 2012 and then increased from 2012 to 2013 by \$6.9 million or 17.1%. The increase was mainly in the Department of Public Works and the Sewer and Storm Water Resources District. The increases were due to a higher need for traffic and highway supplies, sewage and drainage supplies and diesel fuel. In 2014, General Expenses decreased by \$4.3 million or 9.2%. The decrease was in the Sewer and Storm Water Resources District and attributable to lower cost of diesel fuel and a decreased need for sewage and drainage supplies. The 2015 projection for General Expenses is \$38.2 million, which is a decrease of \$4.9 million or 11.3% from the 2014 actual. The decrease is due to a contract for the operation of the sewer system with a private operator (United Water), which, by the terms of the agreement, is responsible for all General Expenses associated with the sewer system.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for General Expenses is \$38.7 million, which is \$439,467 or 1.2% higher than the 2015 projection. The increase is primarily within the Board of Elections and is attributable to the costs associated with the maintenance and service of the electronic scanner voting machines that are no longer under warranty. Reductions in the Department of Public Works and the Health Department partially offset the increase. The Department of Public Works comprises the largest portion of General Expenses at \$9.5 million, followed by the Police

DESCRIPTION OF EXPENSE CODES



Department at \$9.2 million. There is an ongoing effort by the County to manage expenses, inventory, and services more efficiently and cost-effectively.



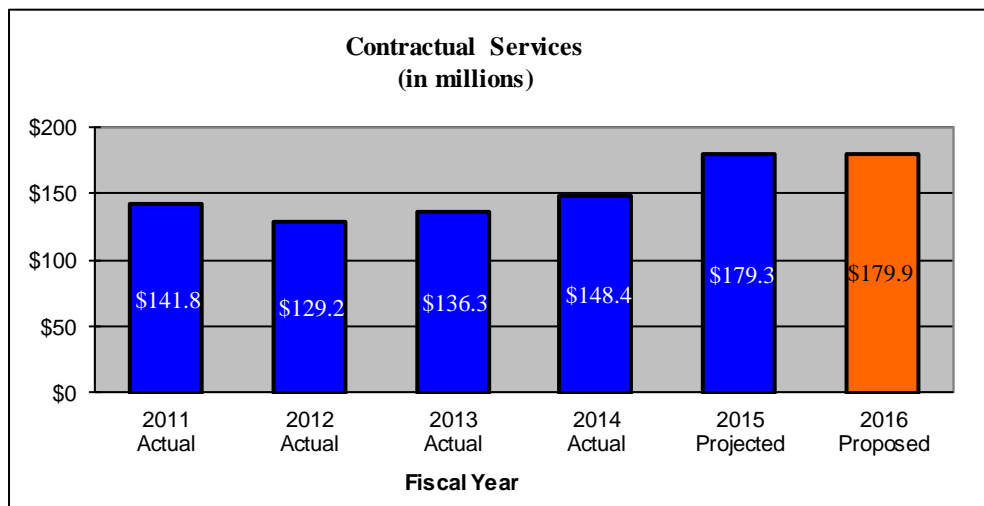
CONTRACTUAL SERVICES

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 Transdev Services, Inc. (formally Veolia Transportation, Inc.) which began operating the County’s NICE (Nassau Inter-County Express) bus system in January 2012. The Transdev Services, Inc. contract is for the Fixed Route Bus and Para-Transit Operation, Management and License agreement. For comparison purposes, all annual amounts discussed below exclude the contract with Transdev Services, Inc. Other examples of services that the County contracts out are the County photo enforcement program, specialized education and training, food and medical services for the Juvenile Detention and Correctional Centers, and counseling services.

HISTORICAL TRENDS

The implementation of a public-private partnership in May of 2011 with Armor Correctional Health Services for the delivery of inmate healthcare services and a reduction in the use of outside counsel in the County Attorney’s Office were the reasons for the decrease in Contractual Service of \$12.6 million in 2012. Contractual costs associated with expanding the Red Light Camera Program as well as implementing the School Zone Speed Safety Program were the main drivers for the increase between 2013 and 2014. However, the programs offset the increase by generating significant revenue for the County. The County Legislature repealed the School Zone Speed Safety Program on December 15, 2014.



*Excludes Transdev (formerly Veolia) Contract

DESCRIPTION OF EXPENSE CODES



The projection for Contractual Services in 2015 is \$179.3 million, excluding the Transdev Services, Inc. contract. The 2015 projection is \$30.9 million or 20.8% higher than the 2014 actual of \$148.4 million. The Nassau County United Water Public-Private Partnership was the main factor in the increase for Contractual Services. The County Legislature approved the 20-year contract in July 2014. The historic agreement will save taxpayers a guaranteed minimum of \$230 million during the terms of the agreement. For 2015, the County projects the \$57.4 million contract to be slightly offset by a projected \$11.7 million decrease for Sludge Disposal and approximately \$16.6 million in contractual services that are now paid for by United Water. The Traffic and Parking Violations Agency Contractual Services decreased \$7.1 million due to the revocation of the School Zone Speed Safety Program.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Contractual Services (net of the TransDev contract for NICE services) is \$179.9 million, a \$621,160, or 0.3% increase from the 2015 projection. Including the TransDev contract, the 2016 Proposed Budget for Contractual Service is \$305.2 million, which is 0.2% higher than the 2015 projection, primarily due to the removal of appropriations from the Technology Fund.

Contractual Services in the Department of Information Technology increased in the 2016 Proposed Budget by \$1.5 million, or 17.9%. Contractual Expenses for Sewer and Storm Water Resource District Fund increased by \$1.6 million, or 2.8%. The increase is primarily due to the professional service contract with United Water receiving a Consumer Price Index (CPI) adjustment; offset by a decrease in the Traffic and Parking Violation Agency, of \$1.7 million, or 14.1%; due to the repeal of the Speed Camera Program and renegotiated terms of the Red Light Camera Program (RLCP).



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 service companies (ESCOs) to supply the County with natural gas to achieve cost savings. The County selected Hess, which Direct Energy Business purchased in 2013, to provide the commodity for its largest consuming facilities, the Cedar Creek Water Pollution Control Plant and Bay Park Sewage Treatment Plant. This change in suppliers has resulted in significant savings to the County. The County's renegotiation of supply rates in 2012 generated additional savings in 2012. The County plans to seek a new energy service provider in the fall of 2015 as the current contract is set to expire in October of 2015.

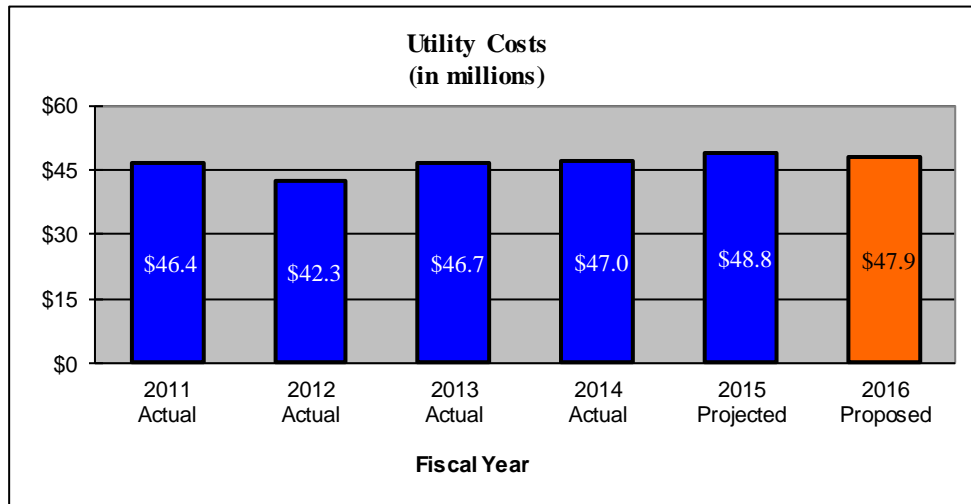
HISTORICAL TRENDS

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 because of a 2011 IT initiative. Conversely, in 2013, Utility Costs increased by \$4.3 million or 10.3% compared to 2012. The increase was primarily 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. A decrease in contractual expenses with the Nassau Health Care Corporation (NHCC) offset that increase. Prior to the initiative, the Correctional Center's shared its primary electric service through a shared meter with NHCC, which then billed the County for the Correctional Center's share on an area basis. In 2014, the County experienced a modest increase of \$281,390

DESCRIPTION OF EXPENSE CODES



or 0.6% compared to 2013. The County is projecting Utility Costs will total \$48.8 million in 2015.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Utility Costs is \$47.9 million, a 1.9% decrease from the 2015 projection. The decrease is due to a newly executed agreement with Suez who operates the County's cogeneration plant. This agreement provides credits and profit sharing in the co-generational electrical production for the County. The decrease is also due to United Water assuming responsibility for the operation of the Bay Park and Cedar Creek Sewage Treatment plants. The increased cost of natural gas, the primary fuel for electric and thermal energy production, offset these decreases.



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. The County currently only uses this object code 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 State 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 contracting with other entities. The County must describe the contract and services the other entities provide in the County's Public Health Services Plan that the State Department of Health approves.

The contracted services include the following:

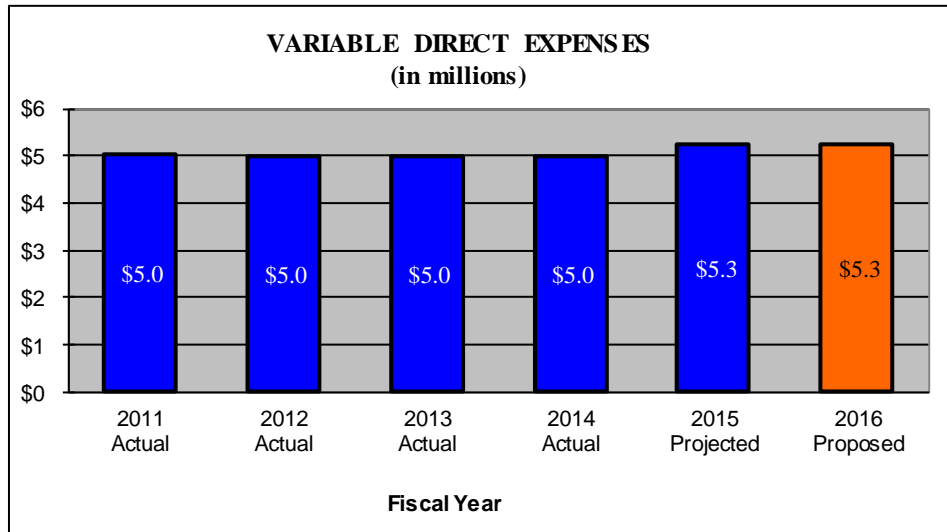
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care, and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages nine months to six years
- Prenatal care including dental services 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 referrals that are not part of a primary service listed above but include 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

Variable Direct Expenses has remained at \$5.0 million from 2011 through 2014, all of which is for NHCC Public Health Service. In 2015, Variable Direct Expenses increased to \$5.3 million due to costs related to the Long Island Regional Planning Board.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Variable Direct Expenses is \$5.3 million. There is no change from the 2015 projection because the Public Health Service Contract with NHCC and the costs related to the Long Island Regional Planning Board remain the same.



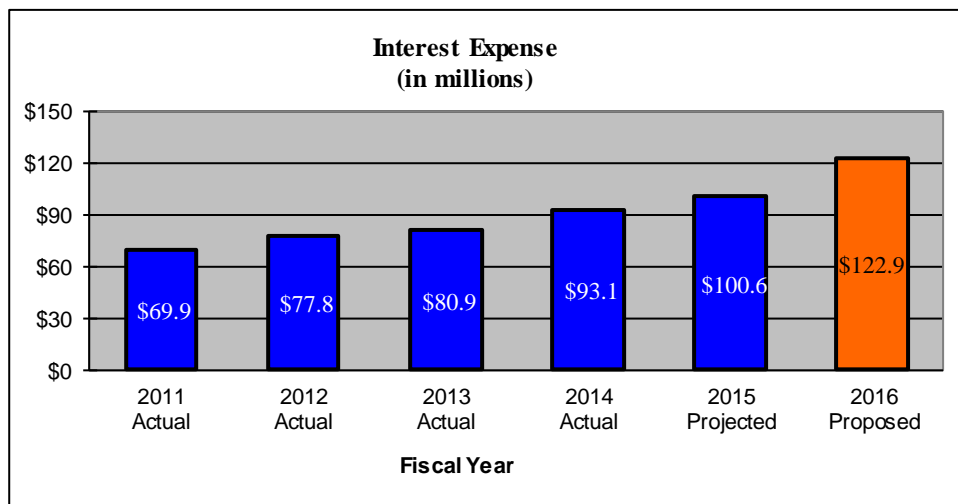
DEBT SERVICE INTEREST

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 bond anticipation notes and cash flow notes.

HISTORICAL TRENDS

The County's Debt Service Interest has increased in recent years to a projected \$100.6 million in 2015. As the County continues to issue debt under its own authority, the amount of interest payments have been increasing each year; however, a decrease in NIFA's debt service will offset this. See "Debt Service Fund" for a further explanation of total debt service.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget includes \$122.9 million in interest payments, a 22.1% increase from the 2015 projection as the County continues to issue debt under its own authority. A decrease in NIFA's debt service will offset this increase in Debt Service Interest. The total consists of \$116.5 million in the Major Funds and \$6.4 million in the Sewer and Storm Water Resources District Fund.



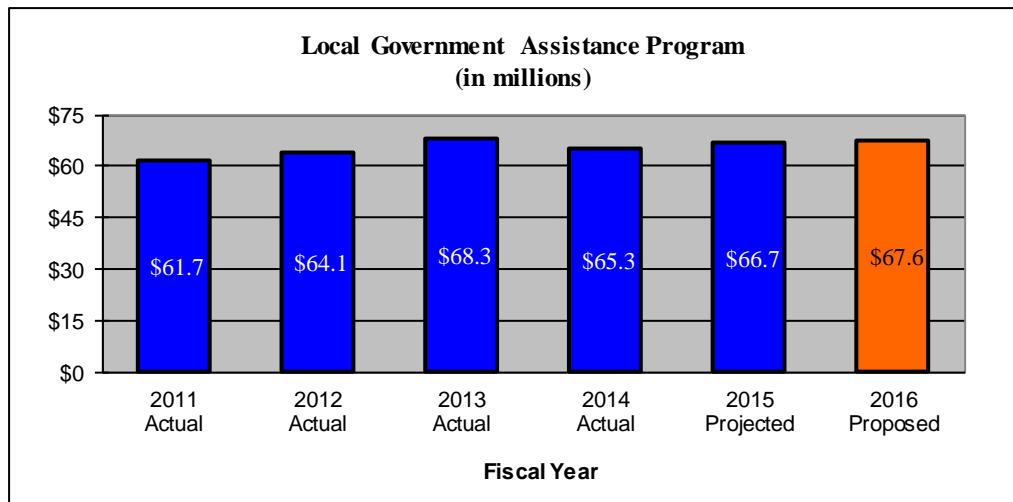
LOCAL GOVERNMENT ASSISTANCE PROGRAM

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 2011 and 2013, these distributions increased an average of 5.2% per year, reflecting a rebound in the County’s sales tax receipts. However, 2014 Local Government Assistance decreased to \$65.3 million or 4.4% under the 2013 distribution amount predicated on a shortfall in 2014 sales tax receipts. The projection for 2015 is \$66.7 million, a 2.2% increase.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Local Government Assistance is \$67.6 million, a 1.3% increase from the 2015 projection. The increase is consistent with the County’s sales tax growth anticipated for 2015. The Aid to Villages portion remains unchanged.



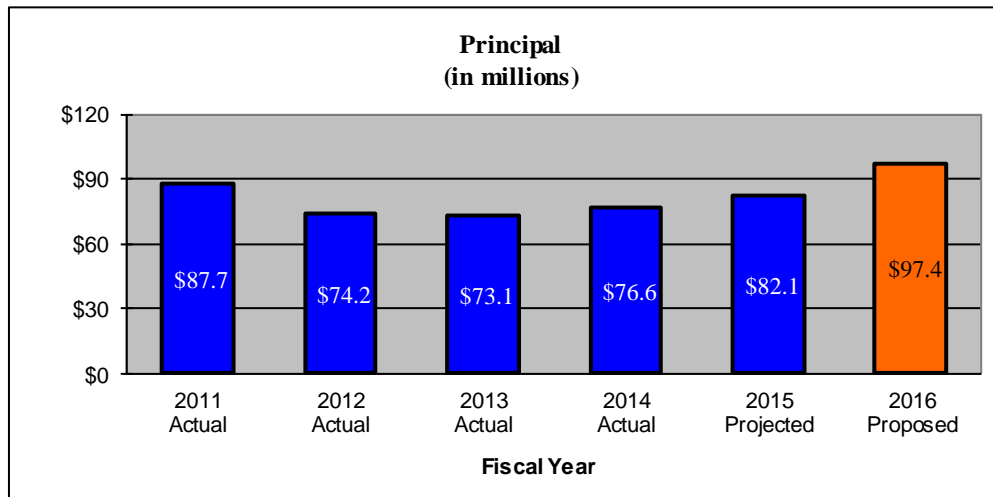
DEBT SERVICE PRINCIPAL

DEFINITION

The County's Debt Service Fund contains appropriations for scheduled principal payments 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.

HISTORICAL TRENDS

The County's Debt Service Principal decreased in recent years from \$87.7 million in 2011 to \$73.1 million in 2013. Principal payments increased slightly in 2014, and the County projects them to be \$82.1 million in 2015. 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, a decrease in NIFA's debt service will offset this. See "Debt Service Fund" for a further explanation of total debt service.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget includes \$97.4 million for principal payments, an 18.6% increase from the 2015 projection as the County continues to issue debt under its own authority. A decrease in NIFA's debt service will offset this increase in Debt Service Principal. The total consists of \$87.0 million in the Major Operating Funds and \$10.4 million in the Sewer and Storm Water Resources District Fund.



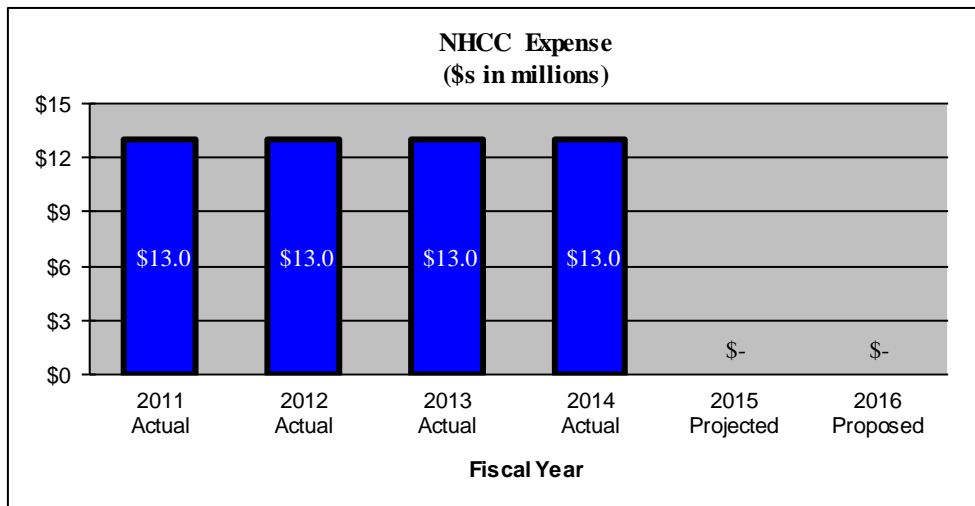
NASSAU HEALTHCARE CORPORATION

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 that expired at the end of 2014. The funds were utilized by NHCC to help offset the cost of medical services it provided to clients who were indigent, uninsured, or not covered by Medicaid.

HISTORICAL TRENDS

The County had an annual \$13.0 million obligation to NHCC in accordance with the aforementioned Successor Agreement through the end of 2014. The County is not projecting this payment in 2015.



2016 BUDGET HIGHLIGHTS

The Successor Agreement with NHCC provided for the Historic Mission payment through 2014, with no subsequent payments in 2016.



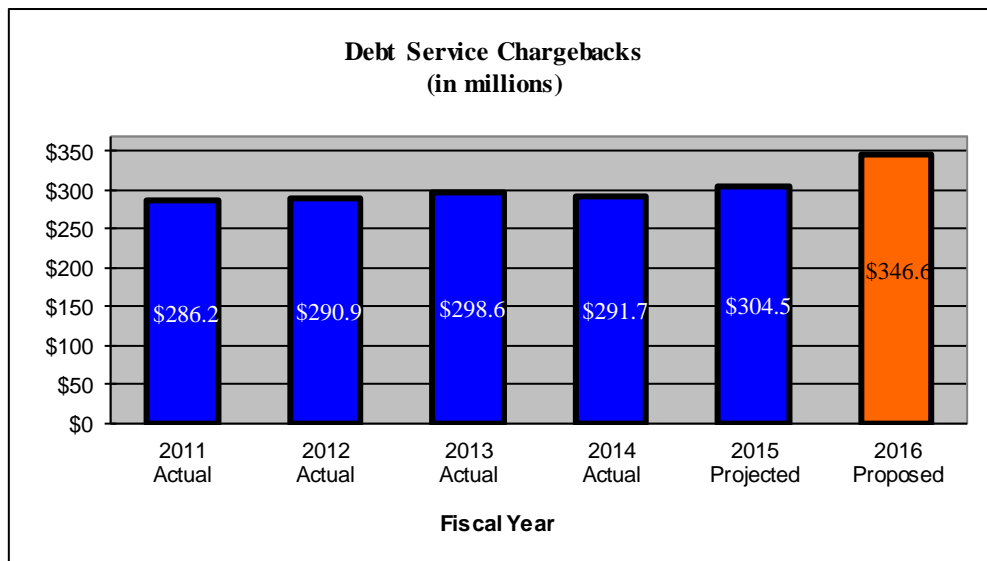
DEBT SERVICE CHARGEBACKS EXPENSE

DEFINITION

The County budgets for and makes all Major Operating Funds debt service interest, principal, and set-aside payments from the Debt Service Fund. The County then charges these expenses 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), the fund directly pays a portion of the debt service. The County expenses and allocates the remainder as described above.

HISTORICAL TRENDS

Debt Service Chargebacks has steadily increased as the County continues to finance capital improvements and certain other expenses. The 2015 projection for Chargebacks is \$304.5 million, a 4.4% increase over 2014. Fluctuations from year-to-year are often due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation of total debt service.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget contains \$346.6 million in Debt Service Chargebacks. This is a 13.8% increase from the 2015 projection. Excluding a reporting change, related to debt for Other Judgments and Settlements in the 2015 projected results, the increase would have been only 7.5%.



INTERDEPARTMENTAL CHARGES

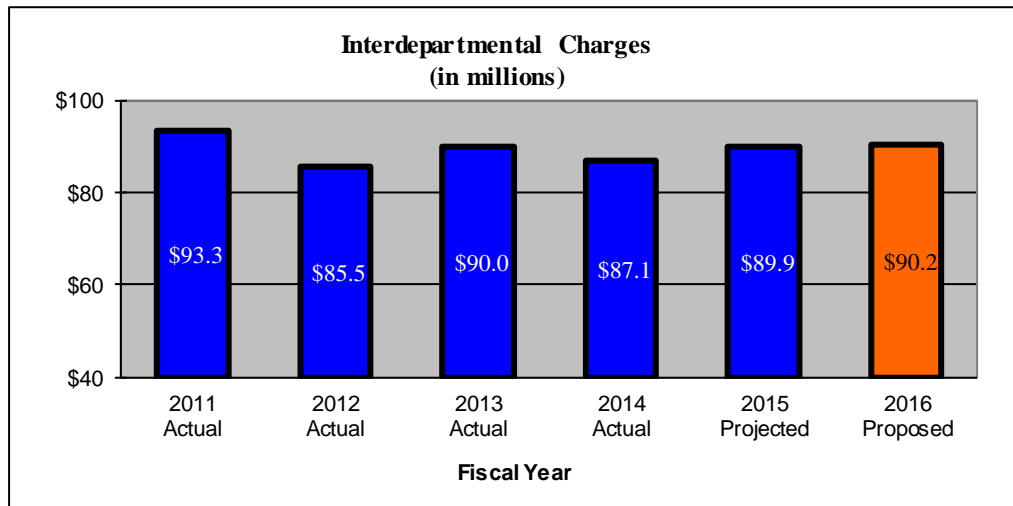
DEFINITION

Interdepartmental Charges are expenditures related to services that one County department performs 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 Resources District and/or other distinct County entities, such as the Nassau Community College. The corresponding revenue earned by the department that performs the service is shown as Interdepartmental revenue.

HISTORICAL TRENDS

The trend for Interdepartmental Charges reflects the changes that occur in the County's shared services environment. Interdepartmental Charges (down 6.7% between 2011 and 2014) have fluctuated up and down over these years, decreasing in 2012, increasing in 2013 and decreasing in 2014. The decrease in 2012 was due to lower Human Services costs related to legislative and policy decisions and lower Social Services costs. Higher costs in the Police District and Social Services were the reason for the increase in 2013. Interdepartmental Charges decreased in 2014 due to lower Police District Fund costs. The County projects Interdepartmental Charges for 2015 to be \$89.9 million, an increase of 3.2%. This is primarily due to an increase in Information Technology and Building Occupancy charges, partially offset by a decrease in Indirect Costs.

DESCRIPTION OF EXPENSE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Interdepartmental Charges is \$90.2 million, which is relatively flat with the projected expense in 2015.

**2016
INTERDEPARTMENTAL EXPENSES & REVENUES
(\$ in thousands)**

| BUYER | SELLER DEPARTMENTS | | | | | | | | | | | | TOTAL |
|--------------|--------------------|----------------|--------------|-----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|--------------|-----------------|-----------------|
| | CF | IT | HS | PW | PDD | PDH | BU ¹ | AT | DA | CC | SS | BU ² | |
| PB | \$0 | \$126 | \$0 | \$470 | \$0 | \$67 | \$205 | \$0 | \$0 | \$150 | \$152 | \$0 | \$1,171 |
| FC | \$50 | \$552 | \$0 | \$1,017 | \$0 | \$21 | \$672 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,312 |
| HS | \$41 | \$290 | \$0 | \$1,537 | \$0 | \$106 | \$1,037 | \$0 | \$0 | \$0 | \$32 | \$0 | \$3,044 |
| BU | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,581 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,581 |
| HE | \$145 | \$1,380 | \$0 | \$1,538 | \$0 | \$41 | \$2,023 | \$0 | \$0 | \$0 | \$18 | \$257 | \$5,146 |
| PW | \$0 | \$2,194 | \$0 | \$0 | \$0 | \$2,161 | \$10,031 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,385 |
| SS | \$306 | \$3,198 | \$100 | \$7,633 | \$402 | \$565 | \$3,099 | \$591 | \$270 | \$0 | \$0 | \$520 | \$16,164 |
| PDD | \$0 | \$40 | \$0 | \$1,520 | \$0 | \$6,201 | \$12,995 | \$0 | \$0 | \$0 | \$1 | \$0 | \$20,757 |
| PDH | \$100 | \$584 | \$0 | \$4,703 | \$0 | \$13 | \$17,512 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,912 |
| TOTAL | \$643 | \$8,364 | \$100 | \$18,419 | \$402 | \$12,756 | \$47,574 | \$591 | \$270 | \$150 | \$203 | \$776 | \$90,248 |

BU¹ Indirect Cost; BU² Workers Comp.



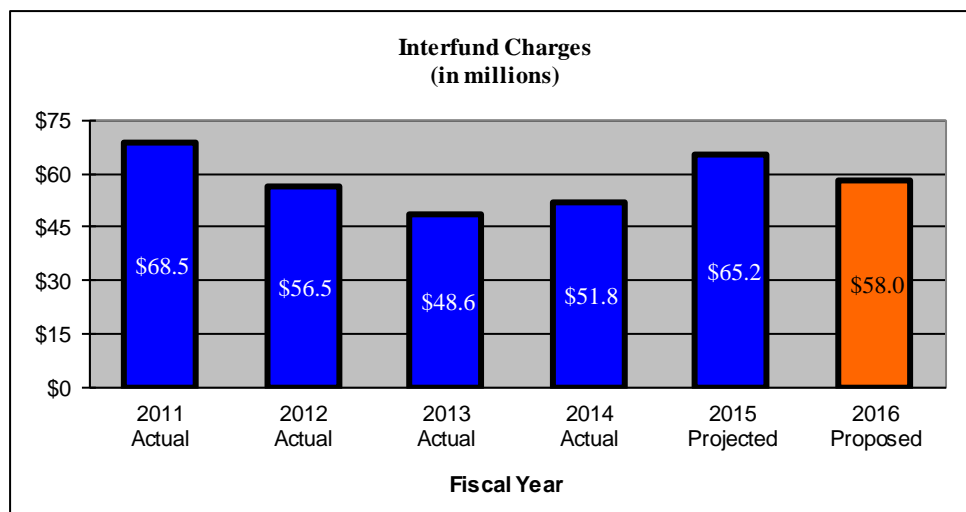
INTERFUND CHARGES

DEFINITION

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

HISTORICAL TRENDS

Effective with the 2012 Budget Adoption process, the County made a policy decision that changed the methodology by which it records Red Light Camera 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 the County's responsibility to fund 10% 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 share of Superstorm Sandy-related expenses and lower Debt Service Charges for the Nassau Health Care and Nassau Regional Off-Track Betting Corporations. Interfund Charges in 2014 increased by \$3.2 million or 6.5% when compared to 2013. This increase is attributable to higher Debt Service Charges to the Storm Water Resources District Fund offset by a lower County share of Superstorm Sandy-related expenses. The 2015 projection is \$65.2 million, an increase of \$13.4 million, or 25.9% compared to 2014. The increase is due to higher Debt Service Charges for the NHCC and OTB.



DESCRIPTION OF EXPENSE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Interfund Charges is \$58.0 million, an 11.0% decrease from the 2015 projection, primarily due to lower debt and indirect cost chargebacks in NHCC. The 2016 Proposed Budget includes \$24.0 million for NHCC debt paid by the County and reimbursed by NHCC. It also includes \$10.8 million for indirect costs, \$18.6 million for Sewer Debt Service and \$1.7 million for OTB Debt Service, which OTB reimburses to the County.



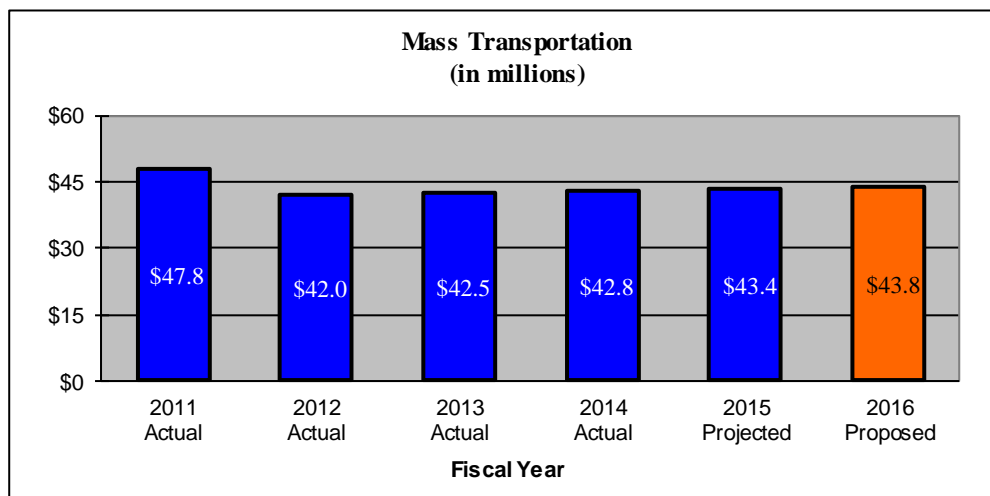
MASS TRANSPORTATION

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 Transportation Administration (MTA), and the New York State Department of Transportation (NYSDOT). New York State Law mandates payments to MTA/Long Island Rail Road (LIRR) 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 amount based on the change in the regional Consumer Price Index (CPI) each year.

HISTORICAL TRENDS

Mass Transportation costs in 2011 were \$47.8 million and decreased by \$5.8 million or 12.1% to \$42.0 million in 2012. The decrease was primarily attributable to the County lowering its annual subsidy to the Metropolitan Suburban Bus Authority to comply with the minimal required amount of \$2.5 million as opposed to the higher \$9.1 million subsidy made in 2011. Since 2012, there has been a slight year-over-year increase due to CPI increases for LIRR Station Maintenance. The 2015 Projection of \$43.4 million continues this trend.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Mass Transportation is \$43.8 million, a 1.0% increase from the 2015 projection. The MTA-LIRR operating assistance totals \$11.6 million and \$29.6 million for mandated LIRR Station Maintenance, which is subject to the Consumer Price Index (CPI). The required State Transportation and Operating Assistance (STOA) match consists of \$1.9 million

DESCRIPTION OF EXPENSE CODES



for fixed routes and \$609,500 for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County Express (NICE) Bus services.



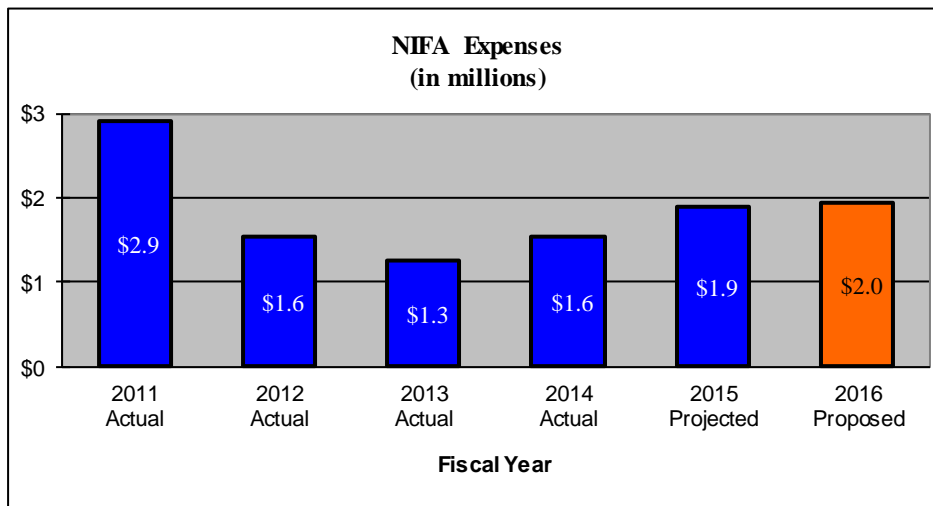
NIFA EXPENDITURES

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 \$2.9 million in 2011, significantly more than the years 2012, 2013, and 2014. The reason for the large expense in 2011 was legal expenses associated with NIFA becoming a control board instead of an oversight board. The projection for 2015 is \$1.9 million.



2016 BUDGET HIGHLIGHTS

The Fiscal 2016 Proposed Budget assumes \$2.0 million for NIFA operating expenses, a 2.6% increase from the 2015 projection.



OTHER EXPENSES

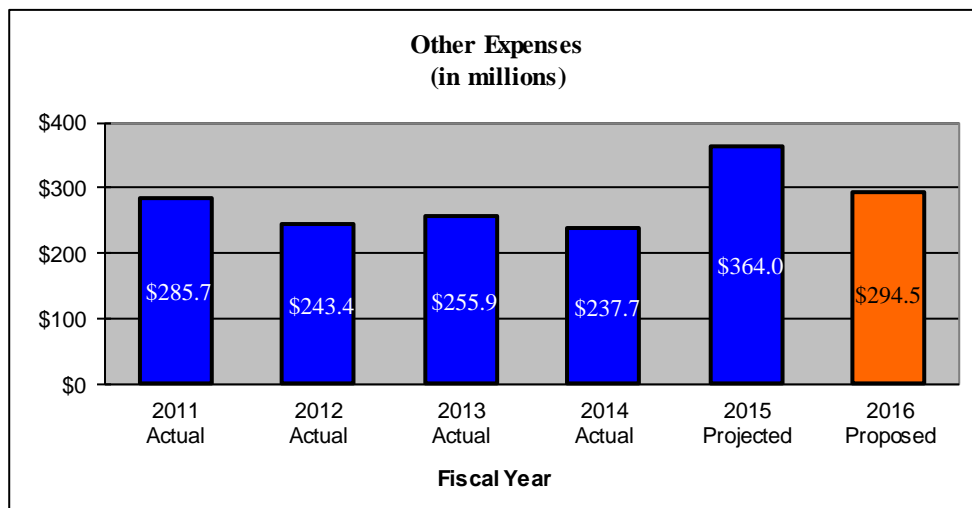
DEFINITION

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 County Interim Finance Authority (see Debt Fund), lawsuits and damages, building rentals, indigent legal defense, community college tuition chargebacks, County association memberships, etc.

HISTORICAL TRENDS

Total Other Expenses was \$285.7 million in 2011 and declined to \$237.7 million in 2014. The lower amounts since 2011 have mostly been due to changes in the treatment of the recording of expenses in the categories of tax certiorari payments and accruals as well as judgments and settlements and decreases in NIFA set-asides.

In 2015, the County is projecting \$364.0 million in Other Expenses. The major increase in the projection is \$100.0 million in tax certiorari payment funded through bond proceeds, \$15.0 million in contingency reserves, and \$16.8 million in Suits and Damages.



2016 BUDGET HIGHLIGHTS

Other Expenses are \$294.5 million in the 2016 Proposed Budget, a 19.1% decrease from the 2015 projection. The major components of the decrease are \$30.0 million in tax certiorari payments adjusted to comply with the transitional borrowing plan agreed upon by NIFA, \$10.4

DESCRIPTION OF EXPENSE CODES



million in NIFA-Set Asides, \$7.7 million in contingency reserves, and Other Suits and Damages now funded by the Litigation Fund

The largest components of the Other Expenses are \$179.1 million for NIFA sales tax set-asides, \$70.0 million for tax certiorari payments, \$14.7 million for building rentals and insurance, \$13.8 million for indigent criminal defense (\$6.5 million for Legal Aid Society and \$7.3 million for Bar Association Assigned Counsel Defender Plan), and \$10.7 million in resident and Fashion Institute of Technology tuitions. In addition, the 2016 Proposed Budget provides \$4.0 million as a contingency appropriation.

DESCRIPTION OF EXPENSE CODES



APPENDIX OO - OTHER EXPENSE

| Fund | Subject | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|--------------------|--------------------------------------|--------------------|---------------------|--------------------------|----------------------|
| DSV | 88988 EXPENSE OF LOANS | 2,741,016 | 4,224,000 | 3,960,420 | 4,483,620 |
| | 88989 NIFA SET-ASIDES | 185,327,869 | 189,330,277 | 189,330,279 | 178,933,211 |
| | 88993 NIFA REFUNDING | 0 | 0 | 0 | (3,000,000) |
| DSV Total | | 188,068,885 | 193,554,277 | 193,290,699 | 180,416,831 |
| 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 | 62,260 | 65,000 | 64,128 | 67,000 |
| | 66966 LEGAL AID SOC OF NC | 6,205,830 | 6,360,976 | 6,360,976 | 6,520,000 |
| | 67967 BAR ASSN NC PUB DFDR | 8,037,140 | 7,282,186 | 7,282,186 | 7,300,000 |
| | 70970 RESIDENT TUITION | 2,371,816 | 4,598,000 | 4,598,000 | 2,500,000 |
| | 80981 COLISEUM REPAIR EXPENSES | 0 | 100,000 | 297,963 | 0 |
| | 87985 OTHER PAYMENTS | 312,614 | 0 | 0 | 0 |
| | 87987 OTHER SUITS & DAMAGES | 2,953,139 | 120,200,000 | 120,200,000 | 70,000,000 |
| | 93993 INSURANCE ON BLDGS | 500,000 | 346,868 | 346,868 | 346,868 |
| | 94994 RENT | 14,923,608 | 13,994,246 | 13,994,246 | 14,360,564 |
| | 97998 CONTINGENCY RESERVE | 0 | 10,000,000 | 6,694,981 | 0 |
| | 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 | 8,202,380 | 4,114,000 | 4,114,000 | 8,200,000 |
| | 8798A OTHER SUITS & DAMAGES-INTEREST | 3,571,877 | 0 | 0 | 0 |
| | 8798B ATTORNEY FEES | 118,831 | 0 | 0 | 0 |
| | 8798C ATTORNEY GROSS PROCEEDS | 1,081,806 | 0 | 0 | 0 |
| GEN Total | | 48,528,309 | 167,273,284 | 164,165,356 | 109,506,440 |
| PDD | 87985 OTHER PAYMENTS | 4,750 | 0 | 0 | 0 |
| | 87987 OTHER SUITS & DAMAGES | 266,001 | 750,000 | 750,000 | 0 |
| | 97998 CONTINGENCY RESERVE | 0 | 5,000,000 | 5,000,000 | 0 |
| | 8798C ATTORNEY GROSS PROCEEDS | 555,000 | 0 | 0 | 0 |
| PDD Total | | 825,751 | 5,750,000 | 5,750,000 | 0 |
| PDH | 87987 OTHER SUITS & DAMAGES | 32,345 | 250,000 | 250,000 | 0 |
| | 97998 CONTINGENCY RESERVE | 0 | 0 | 0 | 4,000,000 |
| | 8798C ATTORNEY GROSS PROCEEDS | 29,000 | 0 | 0 | 0 |
| PDH Total | | 61,345 | 250,000 | 250,000 | 4,000,000 |
| SSW | 87987 OTHER SUITS & DAMAGES | 250,000 | 538,500 | 538,500 | 538,500 |
| SSW Total | | 250,000 | 538,500 | 538,500 | 538,500 |
| Grand Total | | 237,734,290 | 367,366,061 | 363,994,555 | 294,461,771 |



EARLY INTERVENTION / SPECIAL EDUCATION

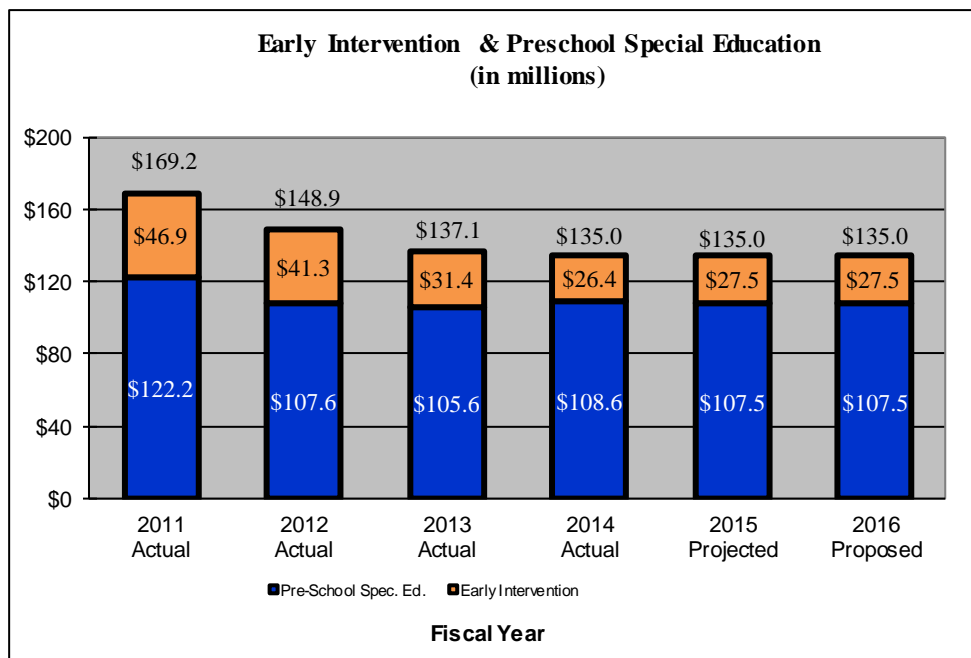
DEFINITION

Section 4410 of the New York State Education Law mandates the Preschool Special Education Program, which provides services to special needs children who are three to five years-old. The program also oversees financial support for Summer School programs for five 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 decreased steadily since 2011 because of changes in the configuration of services provided, services directly paid for by the State and rates set by the State. The projection for these programs in 2015 is \$135.0 million, addressing the anticipated volume of Preschool and Early Intervention caseloads, as well as addressing transportation costs for those same services. This reflects the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



DESCRIPTION OF EXPENSE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Early Intervention and Preschool Special Education is \$135.0 million, flat with the 2015 projection, reflecting the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.

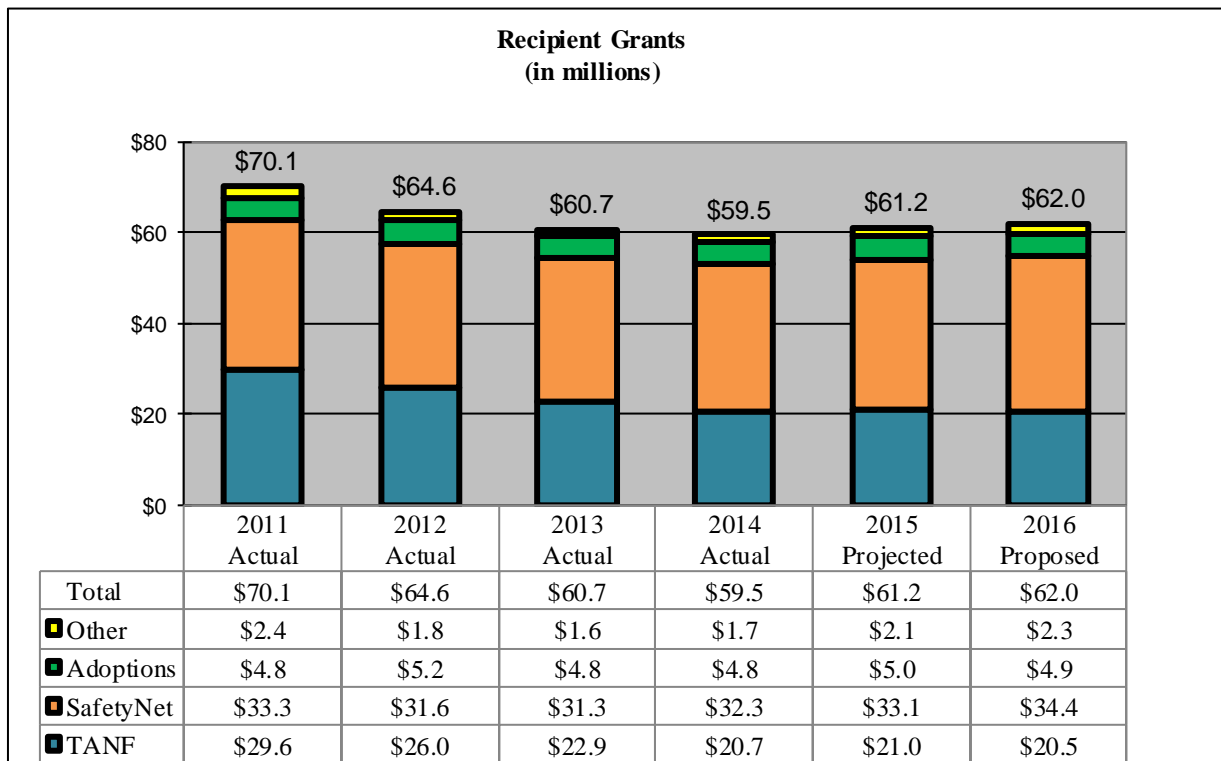


RECIPIENT GRANTS

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 Grants expenses to individuals and families in the TANF and SNA programs decreased 8.4% between 2011 and 2012. This was primarily due to a decrease in TANF caseloads that were directly due to the economic recovery that started in 2011. The actuals in 2013 and 2014 show declines of 5.9% and 2.4%, respectively, due to continued easing of TANF caseloads and a moderation in new applications. The decrease in TANF caseloads between 2011

DESCRIPTION OF EXPENSE CODES



and 2014 is primarily due to the number of caseloads in the program reaching their mandated 60-month limit.

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 2015 projection for Recipient Grants expense is \$61.2 million, a 2.8 % increase from the 2014 actual of \$59.5 million.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Recipient Grants is \$62.0 million, or 1.4% higher than the 2015 projection due to a small increase in caseloads expected in the Safety Net Assistance program. 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. The County also provides Domestic Violence, Adoption, Independent Living, and Homemaking Services.

The County provides Day Care 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 that the County provides 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 their 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.

The County provides Adult Protective Services 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 to provide, supervise, monitor, and evaluate the provision of care for a child. Generally, those children must be age six 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

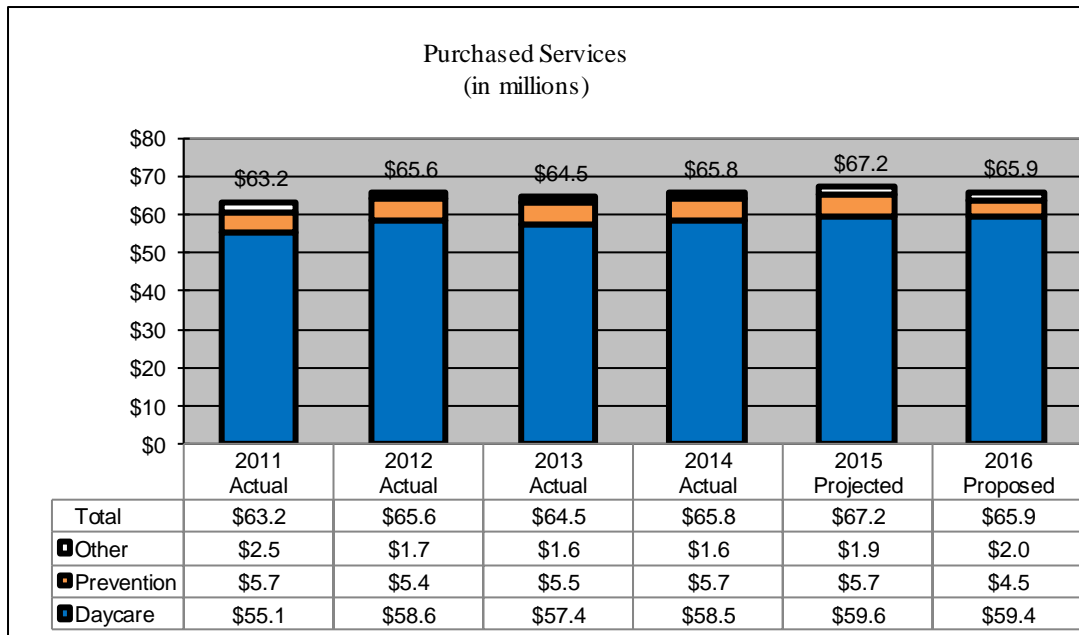


The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

HISTORICAL TRENDS

In 2011, Purchased Services expense was \$63.2 million and increased to \$65.6 million by 2014. This increase was 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 2015 projection for Purchased Services is \$67.2 million, an increase of \$1.5 million, or 2.2% compared to 2014. This increase is due to a less rapid decline in Day Care than anticipated after the County revised the family income eligibility coupled with an increase in the market rate.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Purchased Services is \$65.9 million, or 2.0% lower than the 2015 projection. DSS is projecting a decrease in Day Care caseload recertifications.



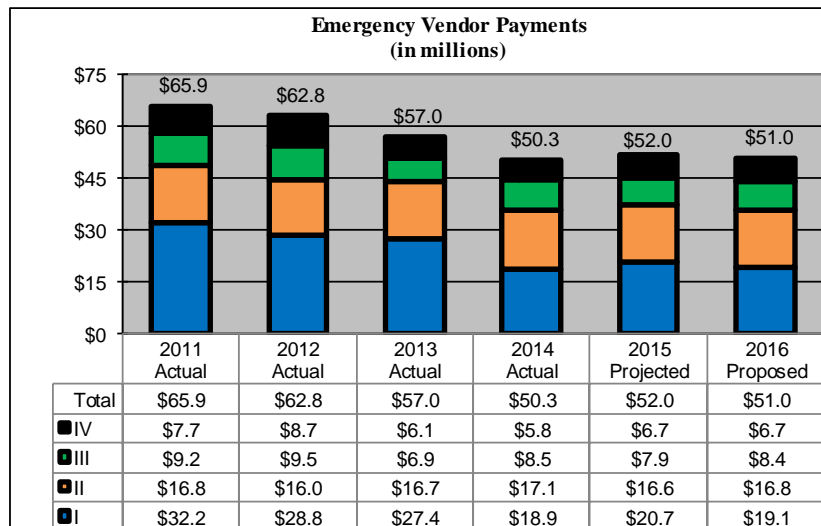
EMERGENCY VENDOR PAYMENTS

DEFINITION

The Department of Social Services (DSS) makes Emergency Vendor Payments to vendors on behalf of clients. Entities, such as courts, may place DSS clients 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 needs and/or social behaviors. In addition, DSS makes Emergency Vendor Payments on behalf of Temporary Assistance for Needy Families (TANF) and Safety Net clients because of an urgent need or situation that a vendor has to address for clients 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 decreasing caseloads from 2011 through 2013 in the TANF and Safety Net Assistance (SNA) programs was primarily responsible for the decrease in Emergency Vendor Payments during those years. This was primarily due to the economic recovery that began in 2011.



- (I) Room and board for JDs/JOs (Juvenile 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 2014, Emergency Vendor Payments was \$50.3 million, an approximate \$6.7 million decrease from 2013 levels primarily due to a continued decrease in the number of TANF, PINS, Juvenile Delinquency, Institutional, and Foster care programs. An increase in SNA caseloads and expenses partially offset this increase. In 2015, the County projects Emergency Vendor Payments to be \$52.0 million, a 3.3% increase from 2014 primarily due to the increase in the number of caseloads in the SNA program partially offset by a decrease in TANF, PINS, Juvenile Delinquency, Institutional, and Foster care programs.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Emergency Vendor Payments is \$51.0 million, a 1.9% decrease compared to the 2015 projection. This is primarily due to lower caseloads under the PINS (Persons in Need of Supervision) and Foster Care programs.



MEDICAID

DEFINITION

Title XIX of the Social Security Act is a Federal and State entitlement program that pays for medical assistance to 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.

The Nassau County Department of Social Services (DSS) administers eligibility for Medicaid. 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 accounts for these amounts to the Medicaid expense line of the General Fund Operating Budget.

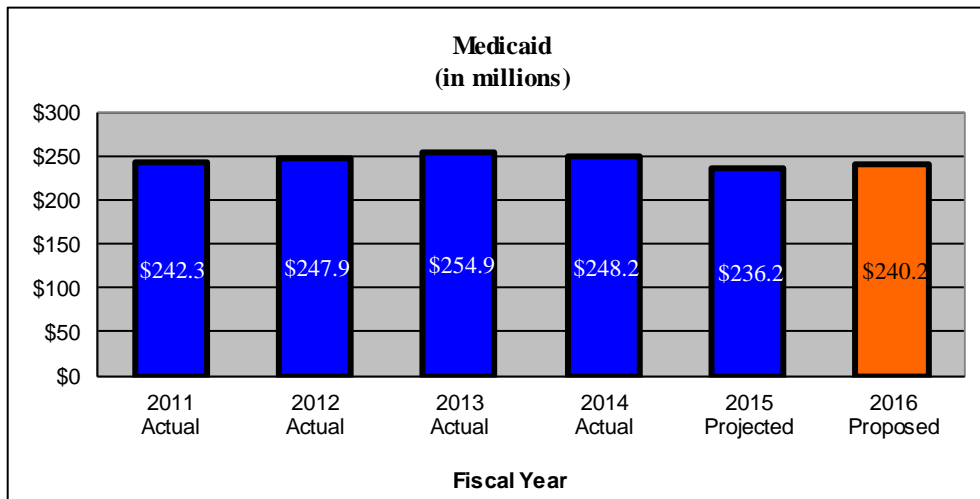
DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

For the years 2012 and 2013, Medicaid grew at an average annual rate of approximately 2.8%. In 2014, there was a decrease of \$6.6 million in Medicaid expenses. This decrease was due to the Medicaid Local Share Cap reduction that the State enacted as part of the NYS 14-15 budget effective April 1, 2014. The State reduced the counties' weekly Medicaid cap payments.

In 2015, the County projects expenses to be \$236.2 million or about \$12.0 million lower than 2014 due to the New York State Mandate Relief Program. The State Legislature enacted this program as part of the State's 2013 Fiscal Year effective April 1, 2013 and the State renewed it in the State's 2014 and 2015 Fiscal Years effective April 1, 2014 and 2015, further reducing the County's weekly Medicaid payments.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Medicaid is \$240.2 million, a 1.7% increase from the 2015 projection. The State re-enacted the Medicaid Mandate Relief Program as part of the 2015-2016 budget effective April 1, 2015.



FUND BALANCE

DEFINITION

Each year, either revenues exceed expenses (budgetary surplus) or expenses exceed revenues (budgetary deficit). Accumulated fund balance is the net total of surpluses and deficits, less any amount of the appropriated Fund Balance used by the budget to cover expenses within the fiscal year (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 that balance to the accumulated Fund Balance bringing the total to \$126.6 million. At the end of 2014, the total Fund Balance for the County's primary operating funds was \$121 million, which is 4.29% of 2013 normal recurring expenditures. This level of fund balance is within the County's self-imposed policy. The County appropriated \$15.0 million of this surplus in the 2015 Adopted Budget. This increase reflects the County's ongoing efforts to manage its finances prudently in challenging economic times for local governments.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget appropriates \$2.0 million from Fund Balance in the Sewer and Storm Water Resources Fund.

See Appendix C – Financial Policies for Contributions and Uses



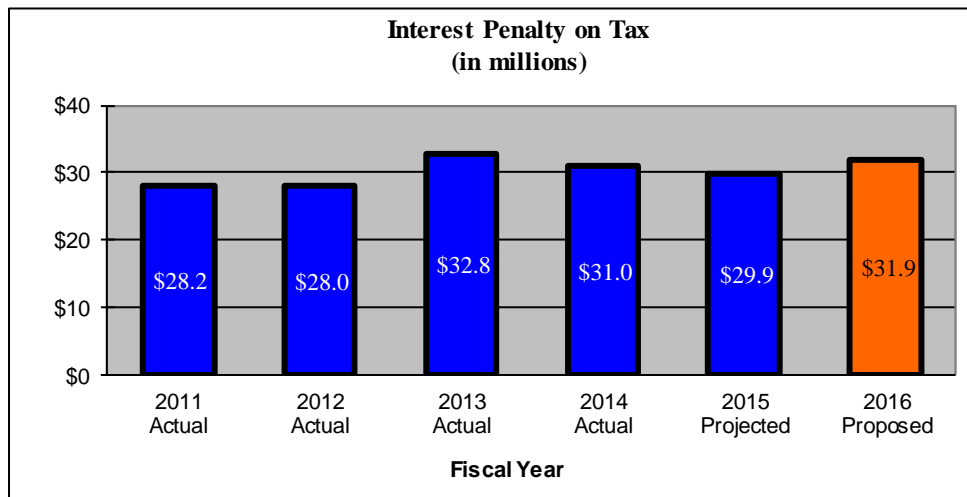
INTEREST PENALTY ON TAX

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, penalties and fees are applied. The towns and cities impose and collect a one percent penalty, calculated from the original due date, when they receive taxes that are one to 20 days overdue (beyond the 40 day grace period). Subsequently, the municipalities transfer the delinquent tax to the County, where the County imposes a five percent penalty on the total amount then due (the original principal plus the one percent penalty) and adds a \$90 listing fee at the time of transfer. The county adds a \$90 advertising fee to the total in December of that year. Thereafter, the County imposes a one percent penalty on the first day of each subsequent month on the total balance, net of the listing and advertising fees. The County sells all open taxes as of the last business day before the lien sale, which begins on the third Tuesday in February of each year, to investors, with an additional 10% interest added to the total. The County retains the difference in interest between the winning bid rate and the 10% interest assessed on the lien.

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 2011 and 2012 was relatively flat. Interest Penalty on Tax revenue grew 17.2% in 2013 to \$32.8 million, reflecting an upward trend in delinquent tax payments. There was a 5.6% decline in 2014 to \$31.0 million, with the County projecting a 3.6% decline in 2015 to \$29.9 million.



DESCRIPTION OF REVENUE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Interest Penalty on Tax is \$31.9 million, a 6.9 % increase from the 2015 projection, reflecting an anticipated increase in the settlement of delinquent tax payments.



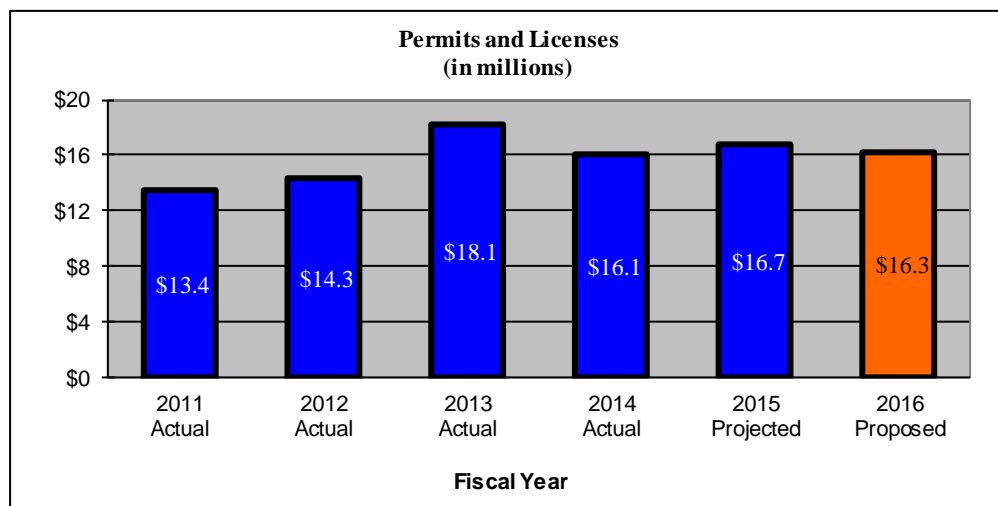
PERMITS AND LICENSES

DEFINITION

Permits and Licenses is revenue the County collects when individuals and/or businesses require special permission or professional certification to perform specific types of services. Often, permits and licenses are required where the County requires/mandates applicants 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, the County uses revenue it collects from the issuance of licenses and permits 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 \$13.4 million in 2011 and increased to \$16.1 million in 2014. The County projects these revenues to be \$16.7 million for 2015. The County attributes some of the year-to-year fluctuations to renewal cycles of licenses, which produce peaks in receipts and volume. There was also mid-year fee increases in 2012, which the County fully implemented in 2013. In 2015, 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 County projects the Police Department to generate \$4.7 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs expects to generate \$4.8 million in revenue from a range of fees with Home Improvements and Weights and Measures being the largest contributors. The County derives the balance of the revenue within this category primarily from the Department of Public Works issuing permits for road openings and verification of sewer connections.

2016 BUDGET HIGHLIGHTS

Permits and Licenses Fees in the 2016 Proposed Budget are \$16.3 million, a 2.7% decrease from the 2015 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 \$4.6 million in alarm and pistol permit fees. The Office of Consumer Affairs' 2016 proposed revenue is \$3.6 million, a 25.6% decrease from the 2015 projection, primarily due to a lower renewal of home improvement licenses because of the cyclical two-year renewal, which produces approximately 1,500 less licenses in 2016. The Department of Public Works revenue is \$2.2 million for road openings, sewage connections, and verification of permits. The newly created Department of Taxi & Limousine Commission revenue for 2016 is \$361,500.



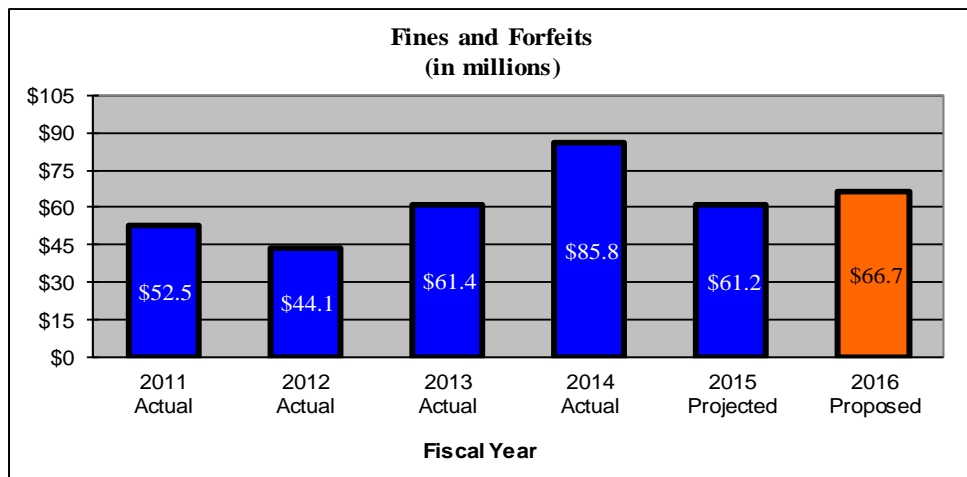
FINES AND FORFEITS

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

In 2011, Fines and Forfeits were \$52.5 million. 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. In 2014, the revenue was \$85.8 million due to the expansion of the RLCP cameras to 240 and the implementation of the School Zone Speed Safety Program. The latter involved the installation of 56 speed camera zones (one for each school district) approved by the County Legislature on May 19, 2014, in which rollout began in September so that the program could conform to school openings. In 2015, the County projects Fines and Forfeits are to decrease by \$24.6 million, when compared to 2014. The decrease is primarily due to the repeal of the School Zone Speed Safety Program on December 15, 2014 by the County Legislature that resulted in a gross revenue loss of \$40.0 million.



DESCRIPTION OF REVENUE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Fines and Forfeits is \$66.7 million, an 8.9%, or \$5.4 million increase from the 2015 projection. This increase is primarily due to the continued expansion of the Red Light Camera Program, which will add 25 cameras totaling 270 for the year and a proposed increase in existing administrative fees for parking and traffic from \$30 to \$45 per violation. A decrease in County Attorney revenue due to a decline in property forfeitures offsets this increase. Other revenue included in this object code are from fines and/or forfeitures paid to Consumer Affairs, County Clerk, Department of Health, Police Department, Sheriff's Office, and the Treasurer's Office.



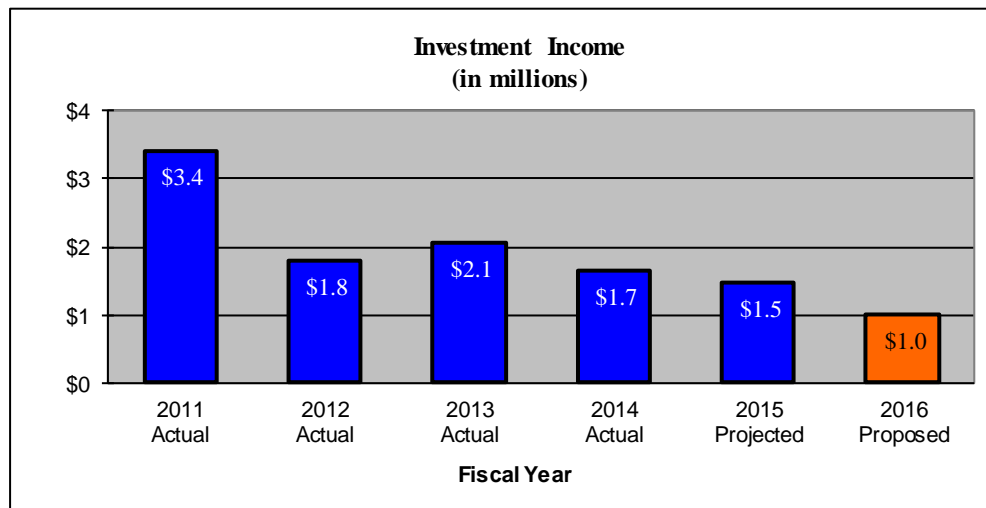
INVESTMENT INCOME

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 County needs the funds for cash payment purposes.

HISTORICAL TRENDS

The balances in County investments, money market, and interest bearing checking accounts average \$600 million a year. Starting with the 2008 recession and continuing through 2015, short-term interest rates have been at record lows. Consequently, investment income declined sharply from \$3.4 million in 2011 to the 2015 projection of \$1.5 million.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Investment Income is \$1.0 million, a decrease of \$467,400 or 31.6% from the 2015 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.

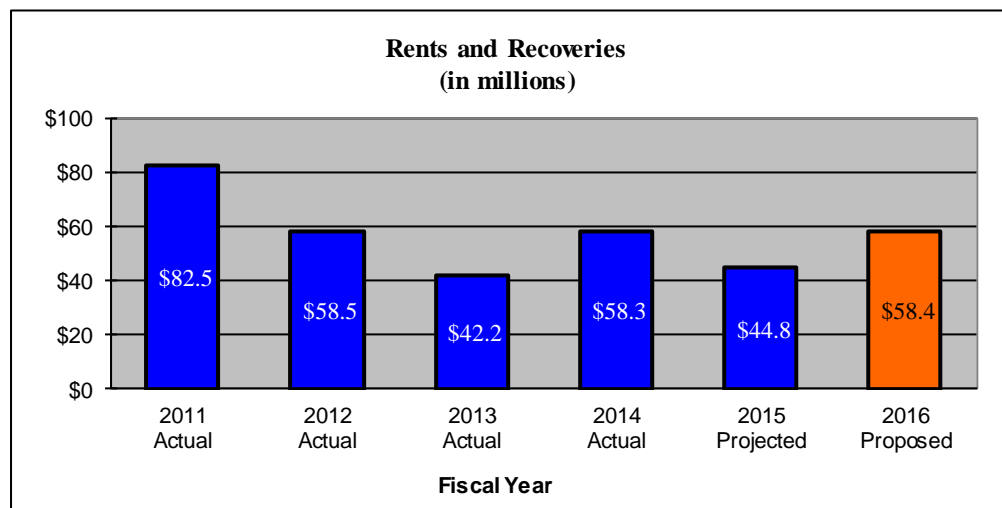
The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal 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, the County reverses encumbrance balances and recognizes them as recoveries in the current fiscal year. Contractual dis-encumbrances 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 decreased from 2011 to 2012 by \$24.0 million or 29.1%. In 2011, the County securitized various Mitchel Field Leases, which generated \$38 million.



DESCRIPTION OF REVENUE CODES



In addition, the County sold some Grumman Property, which yielded \$9.5 million in revenues to the General Fund. In 2012 Rents and Recoveries was \$58.5 million, which included \$29.7 million of prior year encumbrances and \$11.6 million from various land sales. Rents and Recoveries in 2013 were \$42.2 million, which included \$25.6 million of cancellations of prior year encumbrances. In 2014, Rents and Recoveries were \$58.3 million. The increase is mainly attributable to the cancellation of prior year encumbrances. The 2015 projection is \$44.8 million, a decrease of \$13.5 million, or 23.2% compared to 2014. The decrease is due to decreased cancellations of prior year encumbrances, which are offset by \$10.0 million of immediate savings (treated as revenue), based on the contractual commitment of United Water to reduce County staffing costs within Sewer and Storm Water District Resources Fund.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Rents and Recoveries is \$58.4 million, a 30.3% increase from the 2015 projection. The increase is primarily due to the use of Tobacco Settlement Revenue of \$18.0 million, offset by a decrease in prior year recoveries. In addition, the Sewer and Storm Water Resources District (SSW) includes \$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 2016 Proposed Budget includes departmental prior year recoveries of \$5.0 million in the Office of Management and Budget, \$750,000 in SSW, \$500,000 in Social Services, and \$300,000 in Department of Public Works.

The 2016 Proposed Budget also includes \$5.0 million in the Department of Public Works – Real Estate for land sales. The rents for County-owned property are \$8.0 million, \$5.8 million in the Department of Public Works and \$2.2 million in the Parks Department, both of which increased due to a change in accounting treatment from 2015 projections.



REVENUE OFFSET TO EXPENSES

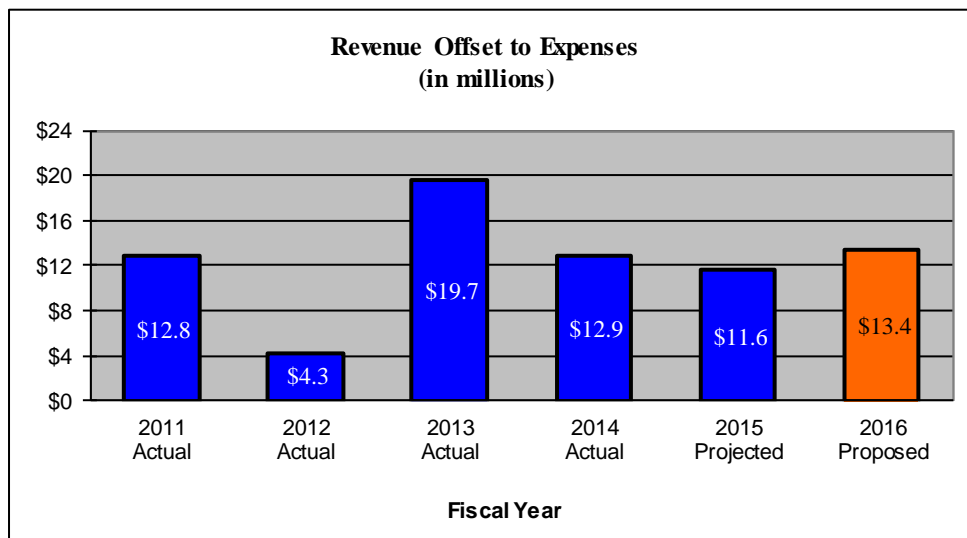
DEFINITION

The appropriation of revenue occurs at several places in the budget to offset explicit or partially offset 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 \$12.8 million in 2011 before decreasing to \$4.3 million in 2012. The decrease in 2012 was due to 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 before decreasing to \$12.9 million in 2014. The increase in 2013 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 2015 is \$11.6 million.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Revenue Offset to Expenses is \$13.4 million, a 15.6% increase from the 2015 projection. Tuition Reimbursements represents the majority at \$10.7 million, and \$2.1 million is for the Flexible Benefits Program.

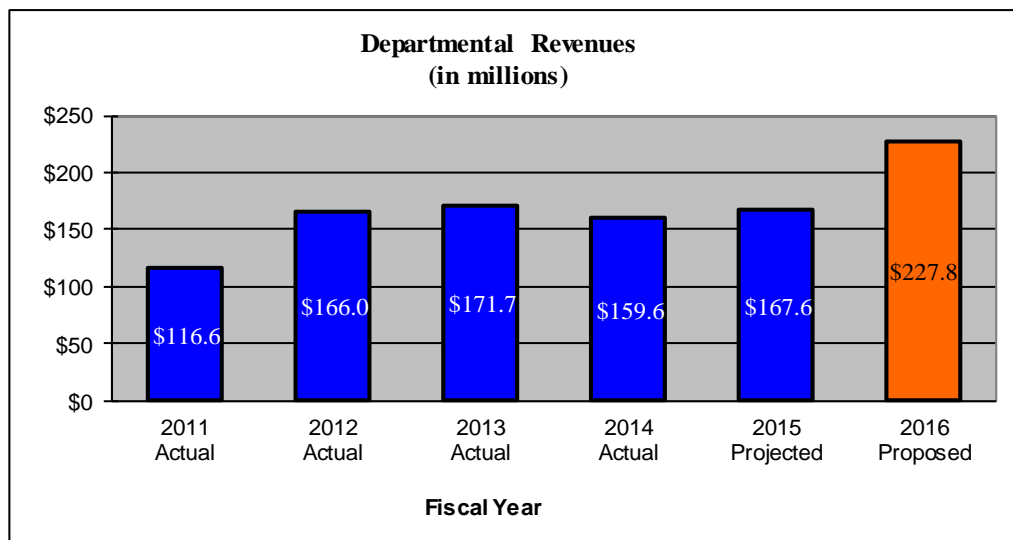


DEPARTMENTAL REVENUES

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. Many County departments collect revenue. The largest revenue collecting departments are Office of the County Clerk, Police Department, Department of Parks, Recreation and Museums, Department of Social Services, and Health Department. Examples of receipts categorized as Departmental Revenues include fees for ambulance services, mortgage-recording fees, fees for park-related activities, registrations, licensing, permits, and reimbursements from various social service programs such as Medicaid, Early Intervention, and Preschool.

HISTORICAL TRENDS



Between 2011 and 2013, Departmental Revenues increased 47.3 %, from \$116.6 million to \$171.7 million. This increase was primarily due to fare box revenue for the Nassau Inter-County Express (NICE) bus service, various fee increases in the Office of the County Clerk, and higher collected ambulance fees in the Police Department. In 2014, Departmental Revenues decreased 7.0%, from \$171.7 million in 2013 to \$159.6 million. This decrease was primarily due to less revenue collected by the Office of the County Clerk, Health Department, and Department of Parks, Recreation and Museums. The 2015 projected Departmental Revenues is \$167.6 million, which includes \$48.0 million for NICE bus services of which \$47.5 million is fare box. The County uses all fare box revenue to fund the Fixed Route Bus and Paratransit operations, 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. The 2015 projection represents a 5.0% increase from the 2014 actual. This increase is also due to the increased projection of Departmental

DESCRIPTION OF REVENUE CODES



Revenues in the Department of Parks, Recreation and Museums and the Department of Assessment due to the Tax Map Verification fee.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Departmental Revenue is \$227.8 million, which is 35.9%, or \$60.2 million higher than the 2015 projection. The increase is primarily due to various changes within departments, as described below.

The Department of Assessment will account for a projected \$24.2 million increase in revenue over the 2015 projection due to an amendment to the Tax Map Verification Fee from \$75 to \$225. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording.

The County projects revenues for the Office of the County Clerk to increase by \$19.3 million from the 2015 projections based on an amendment to the Mortgage-Recording Fee from \$150 to \$300.

The Department of Public Works will account for a projected \$16.3 million increase in Departmental Revenue from the 2015 projections. Farebox revenue is \$51.0 million, a \$3.5 million, or 7.3% increase compared to the 2015 projection. This increase reflects the MTA fare increase imposed on April 1, 2015 as voted on by the Nassau County Transit Committee. In the Sewer and Storm Water Resource District, the imposition of sewage facility service charges on exempt users did not occur in 2015. The County expects the injunction to be lifted and for the fee to be imposed in 2016.

The Department of Social Services will account for a \$1.6 million increase in Departmental Revenues from the 2015 projections due to an increase in school district and client collections in the TANF, SNA, and Education for Handicapped Children Programs, partially offset by decreases in Institutional and Foster Care programs.

The County projects the Department of Parks, Recreation & Museums Department Revenues to increase by \$525,104 from the 2015 projections primarily due to the anticipation of more collections from Concessions and Greens Fees.

The Civil Service Commission accounts for a \$365,800 increase due to the anticipation of holding a Police Officer Civil Service Exam at some point in 2016.

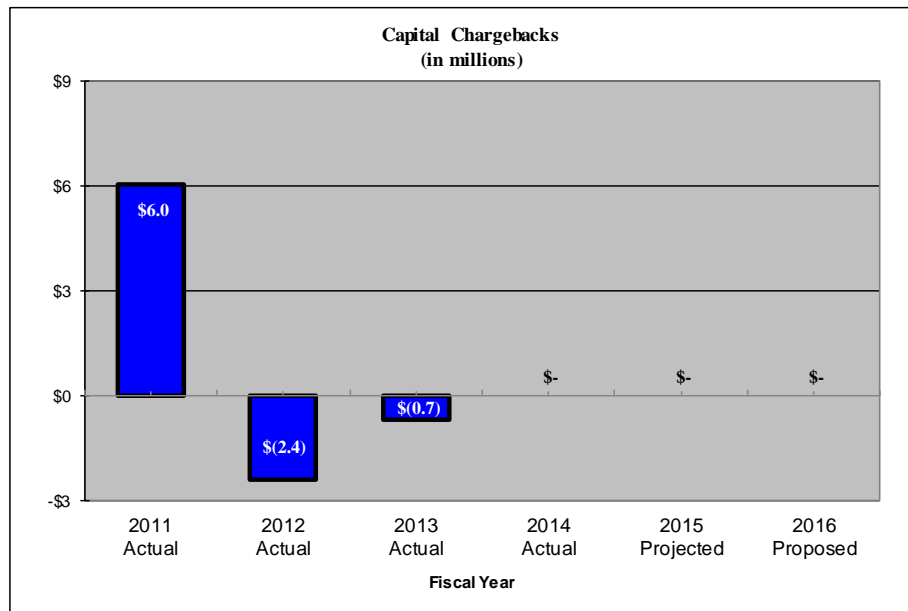


CAPITAL BACKCHARGES

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, the County charges back or cost allocates department direct and specifically related indirect operating costs related to capital project planning and execution to the corresponding 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 benefits 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.



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

DESCRIPTION OF REVENUE CODES



recognizing revenue, the County recognizes Capital Backcharges for Salaries and Fringe Benefits as offsets to Operating Fund costs. Charges not related to Salaries or Fringe Benefits continue to be recognized by the County under Capital Backcharges Revenue. The 2012 and 2013 actual included the reversal of the prior year accrual. The County discontinued using this code in 2014.

2016 BUDGET HIGHLIGHTS

Capital Backcharges are not budgeted for in the 2016 Proposed Budget.



INTERDEPARTMENTAL REVENUES

DEFINITION

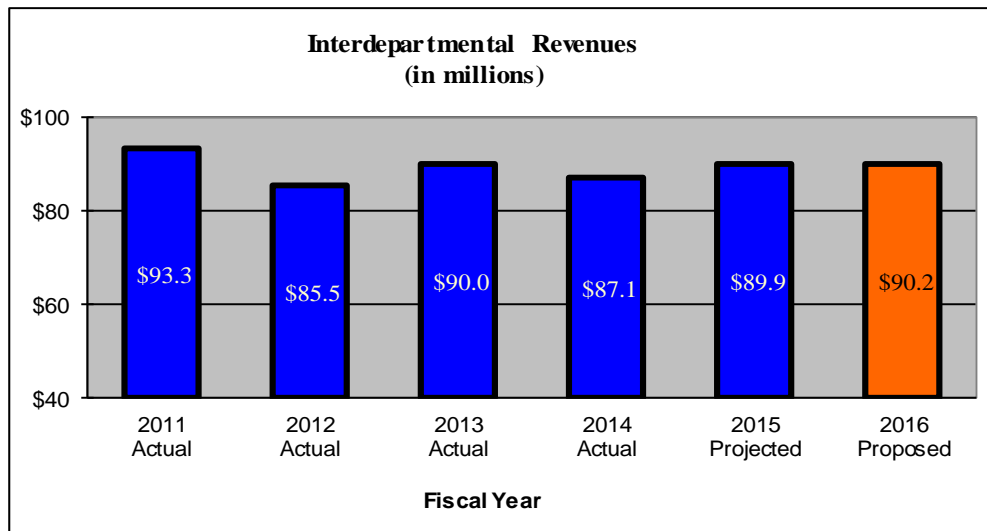
Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverables. County departments 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 services, 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 constituent services or program deliverables. The corresponding expenditure for the receiving department is shown as Interdepartmental charges.

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 Revenues will reflect the changes that occur in the County's shared services environment. This trend is likely to increase as staffing decreases and departments share more services.

HISTORICAL TRENDS

Between 2011 and 2012, Interdepartmental Revenues decreased 8.3%. The 2013 Interdepartmental Revenues were \$90.0 million, an increase of \$4.5 million compared to 2012, primarily 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 was \$87.1 million, a decrease of 3.2% primarily due to a decrease in the Police Department District Fund Indirect Costs expense. The County projects Interdepartmental Revenue in 2015 to be \$89.9 million, an increase of 3.2%. This is primarily due to an increase in Information Technology and Building Occupancy charges, partially offset by a decrease in indirect Costs.

DESCRIPTION OF REVENUE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Interdepartmental Revenues is \$90.2 million, which is relatively flat with the projected revenue in 2015.

**2016
INTERDEPARTMENTAL EXPENSES & REVENUES
(\$ in thousands)**

| BUYER | SELLER DEPARTMENTS | | | | | | | | | | | | TOTAL |
|--------------|--------------------|----------------|--------------|-----------------|--------------|-----------------|-----------------|--------------|--------------|--------------|--------------|-----------------|-----------------|
| | CF | IT | HS | PW | PDD | PDH | BU ¹ | AT | DA | CC | SS | BU ² | |
| PB | \$0 | \$126 | \$0 | \$470 | \$0 | \$67 | \$205 | \$0 | \$0 | \$150 | \$152 | \$0 | \$1,171 |
| FC | \$50 | \$552 | \$0 | \$1,017 | \$0 | \$21 | \$672 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,312 |
| HS | \$41 | \$290 | \$0 | \$1,537 | \$0 | \$106 | \$1,037 | \$0 | \$0 | \$0 | \$32 | \$0 | \$3,044 |
| BU | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,581 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,581 |
| HE | \$145 | \$1,380 | \$0 | \$1,538 | \$0 | \$41 | \$2,023 | \$0 | \$0 | \$0 | \$18 | \$257 | \$5,146 |
| PW | \$0 | \$2,194 | \$0 | \$0 | \$0 | \$2,161 | \$10,031 | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,385 |
| SS | \$306 | \$3,198 | \$100 | \$7,633 | \$402 | \$565 | \$3,099 | \$591 | \$270 | \$0 | \$0 | \$520 | \$16,164 |
| PDD | \$0 | \$40 | \$0 | \$1,520 | \$0 | \$6,201 | \$12,995 | \$0 | \$0 | \$0 | \$1 | \$0 | \$20,757 |
| PDH | \$100 | \$584 | \$0 | \$4,703 | \$0 | \$13 | \$17,512 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,912 |
| TOTAL | \$643 | \$8,364 | \$100 | \$18,419 | \$402 | \$12,756 | \$47,574 | \$591 | \$270 | \$150 | \$203 | \$776 | \$90,248 |

BU¹ Indirect Cost; BU² Workers Comp.



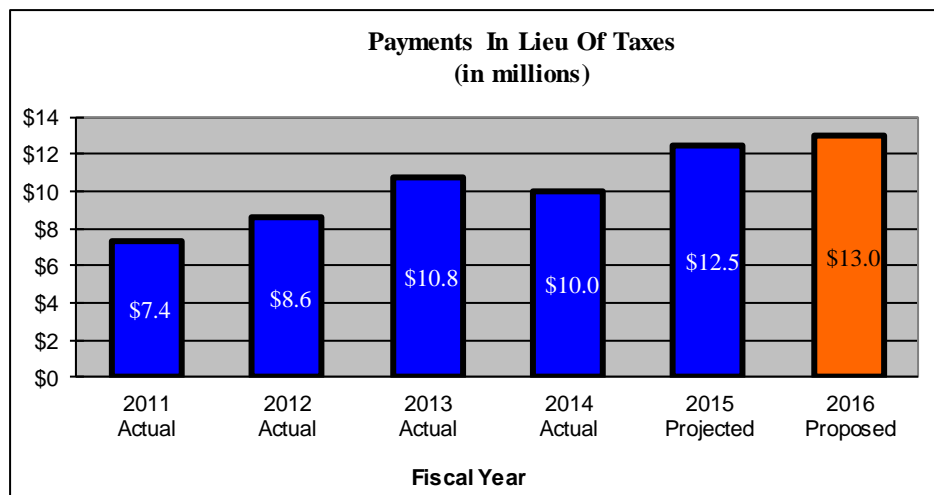
PAYMENTS IN LIEU OF TAXES

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 that 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 2011 and 2013, PILOT revenue increased 46.4% from \$7.4 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 2014 revenues were \$10.0 million or 7.3% lower than the 2013 level. The County projects 2015 revenue to be \$12.5 million. Payments associated with PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for PILOT revenue is \$13.0 million, an increase of 3.8% from the 2015 projection. This amount reflects 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead.



CAPITAL RESOURCES FOR DEBT

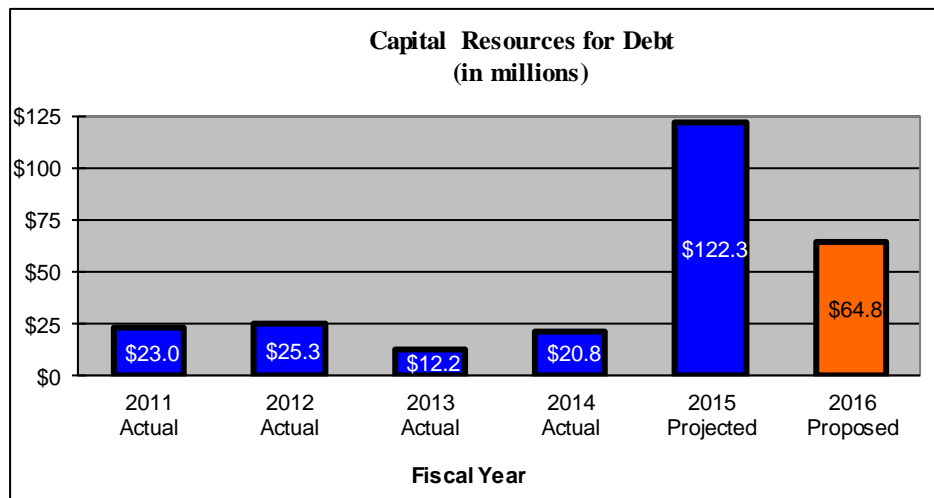
DEFINITION

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. Unanticipated Federal Aid, State Aid, betterment agreements with other municipalities, or positive expense budget variances can generate unexpended capital cash. Premiums are amounts paid by investors that are in excess of the par amount of short-term notes or long-term bonds.

HISTORICAL TRENDS

Capital Resources for Debt were essentially flat between 2011 and 2012. The 2013 revenues decreased over 50% due to a decrease in proceeds received from the closing of capital projects. In 2014, revenues increased to \$20.8 million and the County projects revenues of \$122.3 million in 2015 primarily due to the budgeted use of bond proceeds for tax certiorari payments, which, in other years, the County expensed directly from the Capital Fund and not transferred back as a source of revenue to the Operating Fund.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget contains \$64.8 million in Capital Resources for Debt, which is primarily bond proceeds that the County anticipates using to pay for tax certiorari refunds. The decrease of \$57.5 million, or 47.0%, from the 2015 projection is primarily due to a decrease in tax certiorari borrowing to comply with the transitional borrowing plan agreed upon with NIFA.



DUE FROM OTHER GOVERNMENTS

DEFINITION

Pursuant to an inter-municipal agreement (IMA) with each of the Villages of Cedarhurst and Lawrence, the County took over the operation of each village's sewer treatment plant and collections systems in 2012. Both villages collect sewer rents and pay the County according to the terms of the respective IMA.

HISTORICAL TRENDS

The 2011 year-end results reflect funds received from New York City to reimburse Nassau County for snow response assistance. In 2012 the County signed an inter-municipal agreement with the Villages of Cedarhurst and Lawrence, where the County took over the operation of each village's sewer treatment plant and collections systems. The receivable adjustments from 2012 through 2014 have fluctuated depending on the audited financial of the Villages of Cedarhurst and Lawrence. The 2013 results were slightly higher than 2012 results due to funds received from the Town of Hempstead for Super Storm Sandy related expenses.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Due from other Governments is \$2.3 million reflecting the terms of the inter-municipal agreement with the Villages of Cedarhurst and Lawrence.



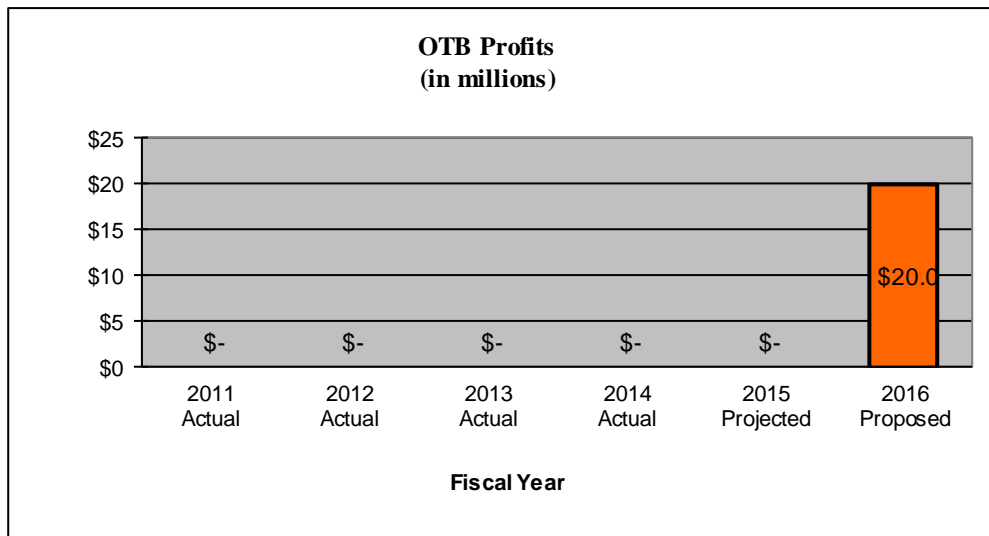
OFF TRACK BETTING (OTB) NON-TAX REVENUE

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 borders.

HISTORICAL TRENDS

Due to significant delays in procuring a suitable location to house a Video Lottery Terminal Facility, the County believes that this venture will not realize revenue in 2015.



2016 BUDGET HIGHLIGHTS

Off-Track Betting Non-Tax Revenues in the 2016 Proposed Budget is \$20.0 million representing the value of this initiative in 2016.



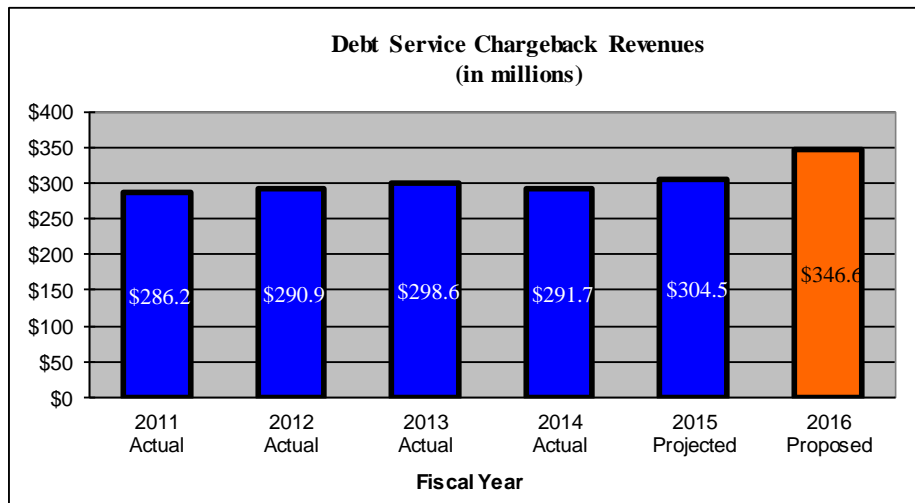
DEBT SERVICE CHARGEBACK REVENUES

DEFINITION

Nassau County budgets debt service interest, principal, and set-aside payments in the Debt Service Fund. The County then charges these expenses to the 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 County budgets the remainder in the Debt Service Fund, which it then charges back to the SSW Fund.

HISTORICAL TRENDS

Debt Service Chargeback Revenues has steadily increased as the County continues to finance capital improvements and certain other expenses. The 2015 projection for Chargebacks is \$304.5 million, a 4.4% increase over 2014 Actual. Fluctuations from year-to-year are often due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation of total debt service.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Debt Service Chargeback Revenues is \$346.6 million, a 13.8% increase from the 2015 projection. Excluding a reporting change, related to debt for Other Judgments and Settlements in the 2015 projected results, the increase would have been only 7.5%.

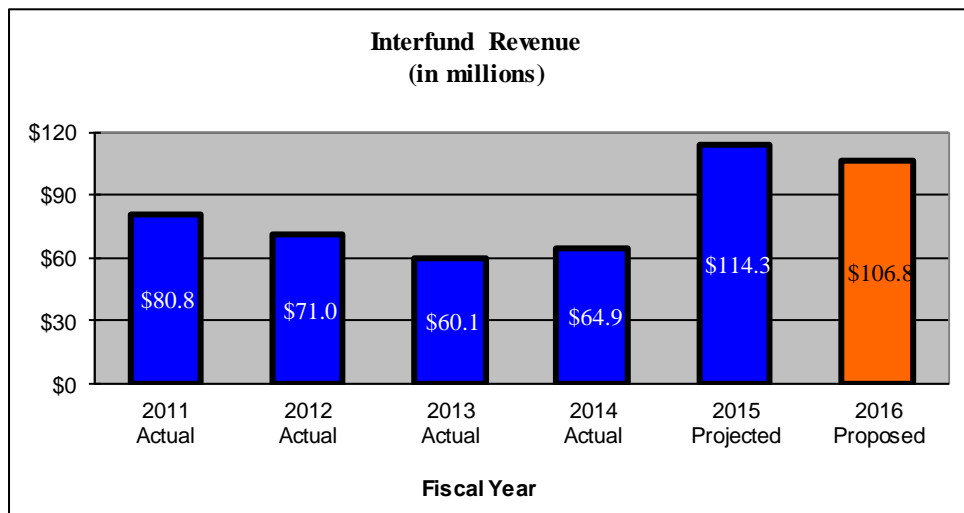


INTERFUND REVENUES

DEFINITION

The County classifies revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities 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 include 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 2011, Interfund Revenue was \$80.8 million, which included \$23.3 million related to the County’s Red Light Camera (RLC) Program; \$21.1 million of Debt Service Chargeback to the Environmental and Sewer and Storm Water Resources District Funds as well as \$32.0 million for the Nassau Health Care Corporation (NHCC) and Nassau Regional Off-Track Betting Corporation (OTB). 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. Interfund Revenues decreased by \$9.8 million between 2011 and 2012, a \$10.4 million transfer from the Employee Benefits Accrued Liability Reserve Fund to provide for compensation for retiring police officers partially offset the change in RLC charges. 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 7.9% increase to \$64.9 million when compared to 2013. This increase is also due to higher

DESCRIPTION OF REVENUE CODES



charges for Interfund Revenues from the Sewer and Storm Water Resource District and Environmental Bond Funds. The 2015 projection is \$114.3 million, an increase of \$49.4 million, or a 76.1% increase from 2014. The increase is mainly due to the bonding of \$32.8 million in termination payments, \$25.0 million of which is in the Police Department, and increases in NHCC and OTB Debt Service.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for Interfund Revenue is \$106.8 million, a 6.5% decrease from the 2015 projections is due to lower debt service in NHCC, Sewer and Storm Water Resource District, and Other Suits and Damages now funded by the Litigation Fund.



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 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. Federal Aid partially or fully funds DSS programs including Temporary Assistance for Needy Families (TANF), Food Stamps (aka SNAP), 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, Department of Human Services, Police Department, and Health Department. The Federal State Criminal Alien Assistance Program (SCAAP) reimburses the Correctional Center for the provision of cell space and for a portion of correction officers' salaries to supervise Federal prisoners who the County detains until Federal officials transfer them to Federal facilities. The Correctional Center also receives some funding from the DSS TANF program to provide assessments of certain inmates. In 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.

The County receives Federal Aid in two ways based on the Federal legislation. It receives the aid 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. The County also receives Federal Aid that the New York State first receives, which 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 federally mandated, the County must submit an application or plan of some type each year for each funding stream.

The Federal Government bases Federal Aid in a given year on the annualized level of expense as well as adjustments to prior year aid. Other factors affecting Federal Aid include the condition of the national and state economies, national and state emergencies, and the funding priorities and

DESCRIPTION OF REVENUE CODES

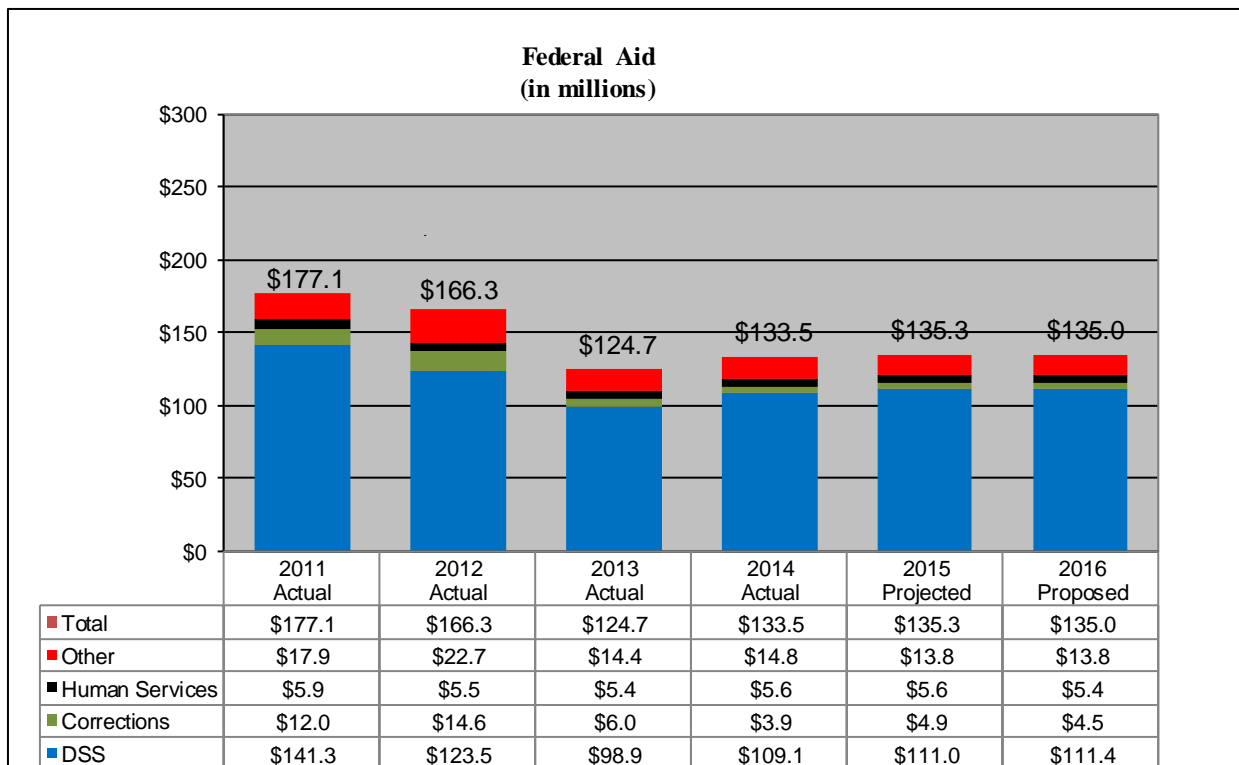


decisions of Congress and the President in each Federal Fiscal Year that commences on October 1. All of these factors can result in Federal Aid fluctuations significantly each year.

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

Since 2011, Federal Aid to DSS has been at least 74% of all Federal Aid that the County received.

Federal Aid for DSS in 2012 was \$123.5 million, a 12.6% decrease from 2011 and was 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

DESCRIPTION OF REVENUE CODES



in 2013 was \$98.9 million, a 19.9% decrease from 2012. The 2013 decrease was primarily due to the continued decline in TANF and other DSS programs including an ARRA reconciliation adjustment decrease of \$8.1 million. Federal Aid for DSS increased in 2014 from 2013 by \$10.2 million or 10.3% and was primarily attributable to an increase in the State Child Care subsidy. The County projects Federal Aid for DSS in 2015 to be \$111.0 million, a 1.7% increase from 2014 that is primarily due to an increase in the State Child Care subsidy.

Other Departments

Between 2011 and 2014, Federal Aid in the Department of Human Services remained relatively stable.

In 2014, Federal Aid to the Correctional Center was \$3.9 million or a 34.5% decrease compared to 2013., primarily due to the discontinued diagnosis program in the amount of \$2.0 million and a lower than anticipated Federal Inmate population. Yearly fluctuations in the number of Federal inmates housed in the Correctional facility account for the variations in Federal Aid (SCAAP) to the Correctional Facility. The County projects Federal Aid for the Correctional Center in 2015 to be \$4.9 million, a 25.7% increase from 2014 due to a projected increase in the Federal inmate population.

Revenue in the Other department's category in 2012 was \$22.7 million, the largest component of which was \$11.6 million to DPW from FEMA for Hurricane Irene costs. In 2013, Federal Aid in the Other category was \$14.4 million, a 36.7% decrease, mostly attributable to the absence of FEMA funds. In 2014, Federal Aid in the Other category was \$14.8 million, and the County projects 2015 funding of \$13.8 million for Other, a 6.7% decline.

2016 BUDGET HIGHLIGHTS

Federal Aid in the 2016 Proposed Budget is \$135.0 million, which is essentially flat from the 2015 projection. Federal Aid for Public Assistance caseloads in DSS accounts for 82.5% of Federal Aid. In 2016, DSS anticipates that those caseloads will decline by 3.1% or \$2.0 million in reimbursement. The Child Subsidy Grant of approximately \$2.0 million offsets this decrease in funding. As the economy continues its slow recovery from the 2008 Recession, the County projects that caseloads will continue to trend downward.



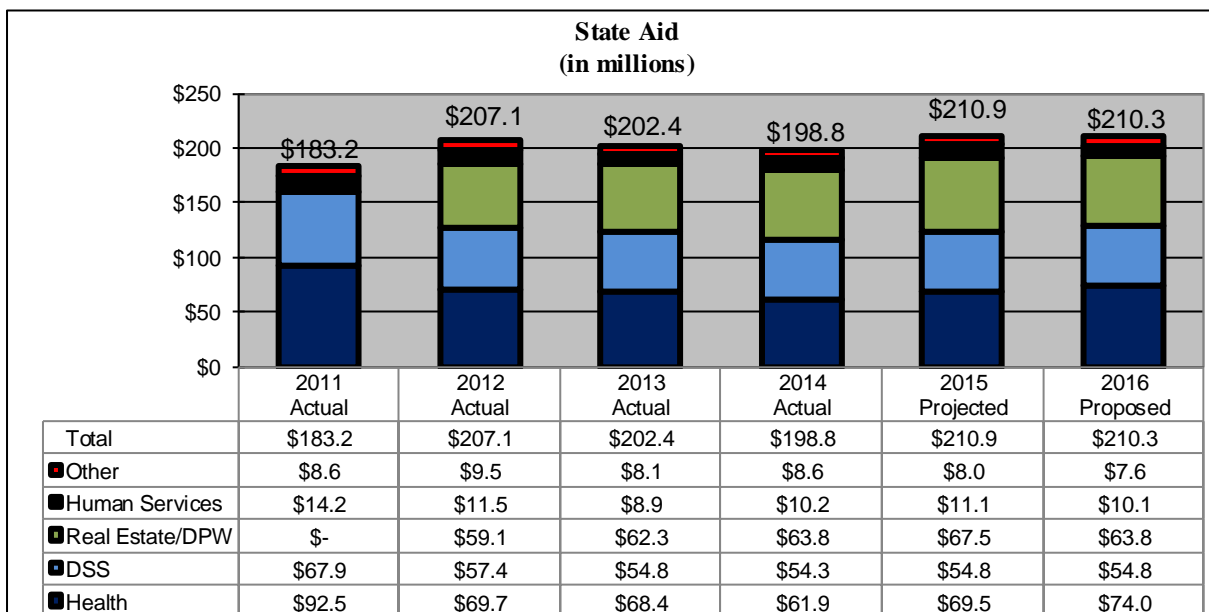
STATE AID

DEFINITION

State Aid refers to financial support extended by the New York State to local public entities, including municipalities such as the County. Those municipalities consider State Aid revenue. 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, the State caps the aid 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 2011 and 2014 increased 8.5%. State Aid increased in 2011 primarily due to State ARRA funding made available by the Federal government to offset State Aid of \$42 million for Pre-School/Special Education program expenses because the State began to pay directly for these services. 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.). A decrease in reimbursable spending for the Pre-School and Early Intervention programs under the Health Department and the Safety Net program through the Department of Social Services partially offset this increase.



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 and a decrease in Social Services reimbursements due to lower salary expense and lower Institutional Care and Foster Care caseloads. State Aid decreased 1.8% to \$198.8 million in 2014, primarily due to continued lower reimbursements in the Health Department for Preschool and Early Intervention. The County projects State Aid to increase 6.1% to \$210.9 million in 2015, primarily due to an increase in reimbursable expenses, primarily in the Health Department for Early Intervention and Preschool.

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for State Aid is essentially flat with the 2015 projection, reflecting the continued efforts by the County to provide all authorized program services to all approved applicants and to maximize reimbursement of all eligible program expenses.



SALES TAX COUNTYWIDE

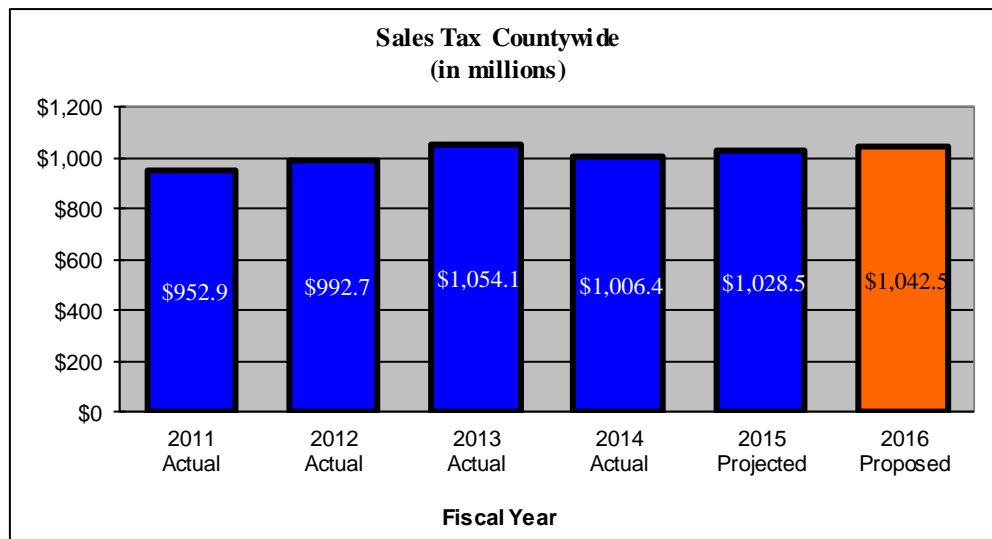
DEFINITION

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 2011 and 2014, Countywide Sales Tax increased 5.6%, from \$952.9 million to \$1.0 billion growing at an average annual rate of 2.0%. Included in this increase was a 2.7% reduction in Countywide Sales Tax between the years 2013 and 2014, which was primarily attributable to the sharp decrease in post-Superstorm Sandy recovery spending.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget includes \$1.04 billion in Countywide Sales Tax revenues, which reflects a 2.0% growth on the possible sales tax shortfall of \$37 million for 2015.



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.

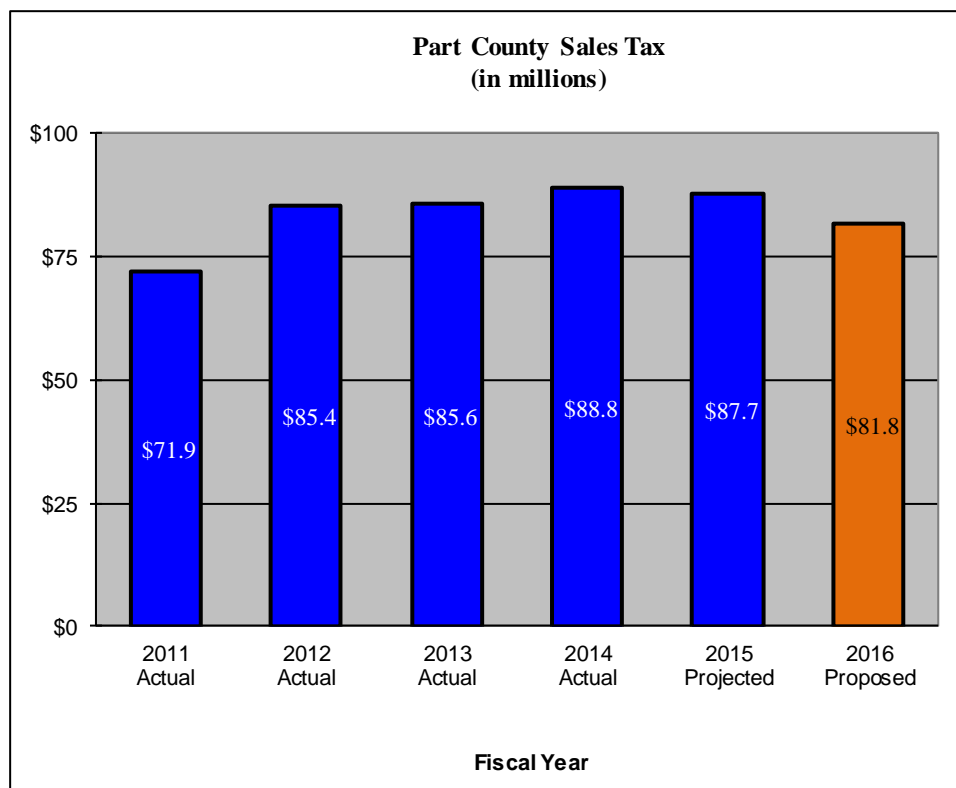
The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax 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 County 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. Due to an approximate \$12 million realization of revenues in 2012 resulting from a significantly understated 2010 budget amount, Part County Sales Taxes have increased at a higher average annual rate than Countywide Sales Tax. Between 2011 and 2014, Part County Sales Taxes have increased 23.6% as compared to a 5.6% increase in Countywide Sales Tax over that same period. The projection for 2015 is \$87.7 million.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Part County Sales Tax Budget is \$81.8 million, an approximate 6.7% decrease from the 2015 August projection. This includes approximately \$4.1 million of credits deferred from 2014, 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 assessed value and the tax rate of the taxing jurisdiction where a specific property is located determine the amount of taxes.

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, the County must assess each property in the same class 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 incomes 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 the 2015-16 school tax invoices (up from \$64,200 in 2014-15). An explanation of the STAR Program is available 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. A statutory formula sets the distribution of the total levy by class.

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

- Class One: One-, two-, and three-family homes and residential condominiums of three stories or less
- Class Two: Apartments, residential cooperatives, and residential condominiums of four stories or more

DESCRIPTION OF REVENUE CODES



- Class Three: Public utility equipment
- Class Four: All other property (principally commercial, industrial, and vacant property)

The County Department of Assessment calculates the tax 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 exemption). 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 \$914.2 million, \$920.6 million, \$920.4 million, and \$920.6 million for the years 2011, 2012, 2013, and 2014, respectively. The 2015 projection for Property Taxes is \$955.7 million.

Note: Overall growth between 2011 and 2014 is due to expansion of the tax base. The adjustment in 2015 is consistent with the Governor's Property Tax Freeze Credit Program, which requires the County to stay within the New York State Property Tax Cap.

2016 BUDGET HIGHLIGHTS

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 2016 Proposed Budget stays within New York State's Property Tax Levy limitation. In connection with the provisions of the program, homeowners eligible for the STAR exemption will receive a credit from New York State. Details of the credit are located at the following links:

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



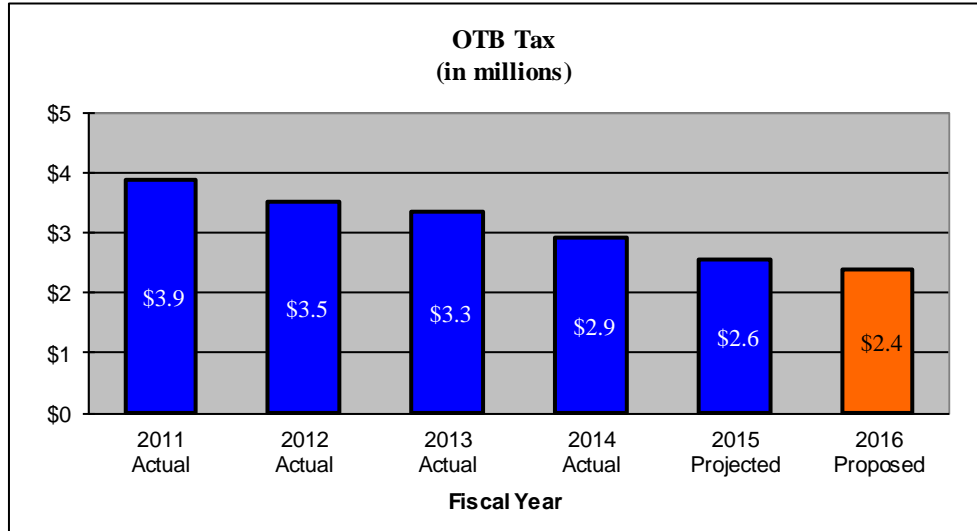
OFF TRACK BETTING (OTB) 5% TAX

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 the County projects revenue for 2015 of \$2.6 million.



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget of \$2.4 million is 6.7% lower than the 2015 projection. This 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 and will continue to affect this revenue source negatively.



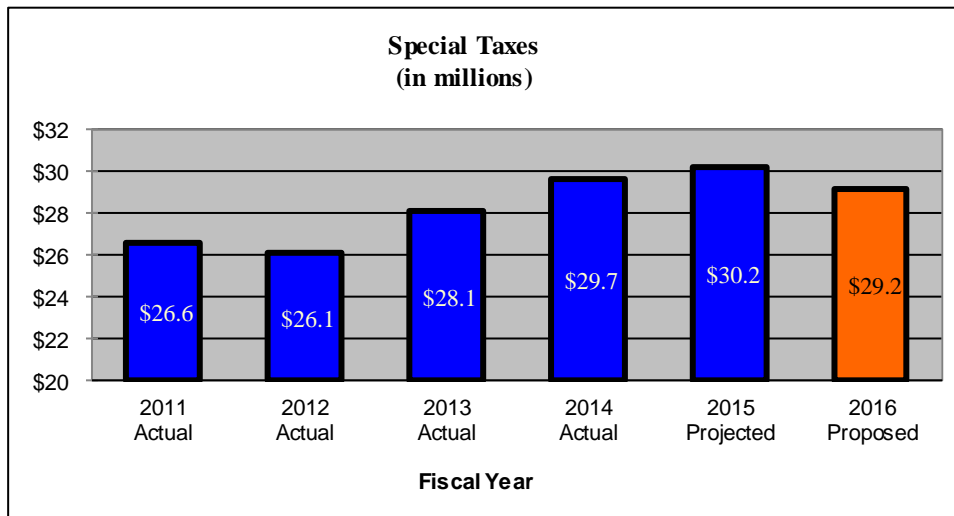
SPECIAL SURCHARGES AND TAXES

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 & Museums and the Office of the Treasurer), and the Entertainment Ticket Tax (Office of the Treasurer).

HISTORICAL TRENDS

Special Surcharge and Tax revenue realized by the Police Department comprised approximately 85% of the total allocations remitted to the County from 2011-2014. In 2012 revenues declined by 2.0% or \$523,952 from 2011. This decline was due to lower revenue realized from the Enhanced 911 Telephone Surcharges and lower Motor Vehicle Registrations. In 2013, revenues increased by 7.8% or \$2.0 million from 2012. This increase was primarily due to growth in revenues the County collected from the Emergency Phone and Enhanced 911 Telephone Surcharges, the Hotel/Motel Room Occupancy Tax, Entertainment Tax and Motor Vehicle Registration Fees. Revenues also increased in 2014 by 5.6% or \$1.6 million. This increase was primarily due to proceeds from Local Law 29-200 for the Hotel/Motel Occupancy Tax that the County had previously recorded in the Grant Fund. The County expects the projected Special Surcharges and Taxes revenue for 2015 to increase \$532,659, or 1.8% from 2014 and is primarily attributable to a projected increase in Emergency Phone Surcharge.



DESCRIPTION OF REVENUE CODES



2016 BUDGET HIGHLIGHTS

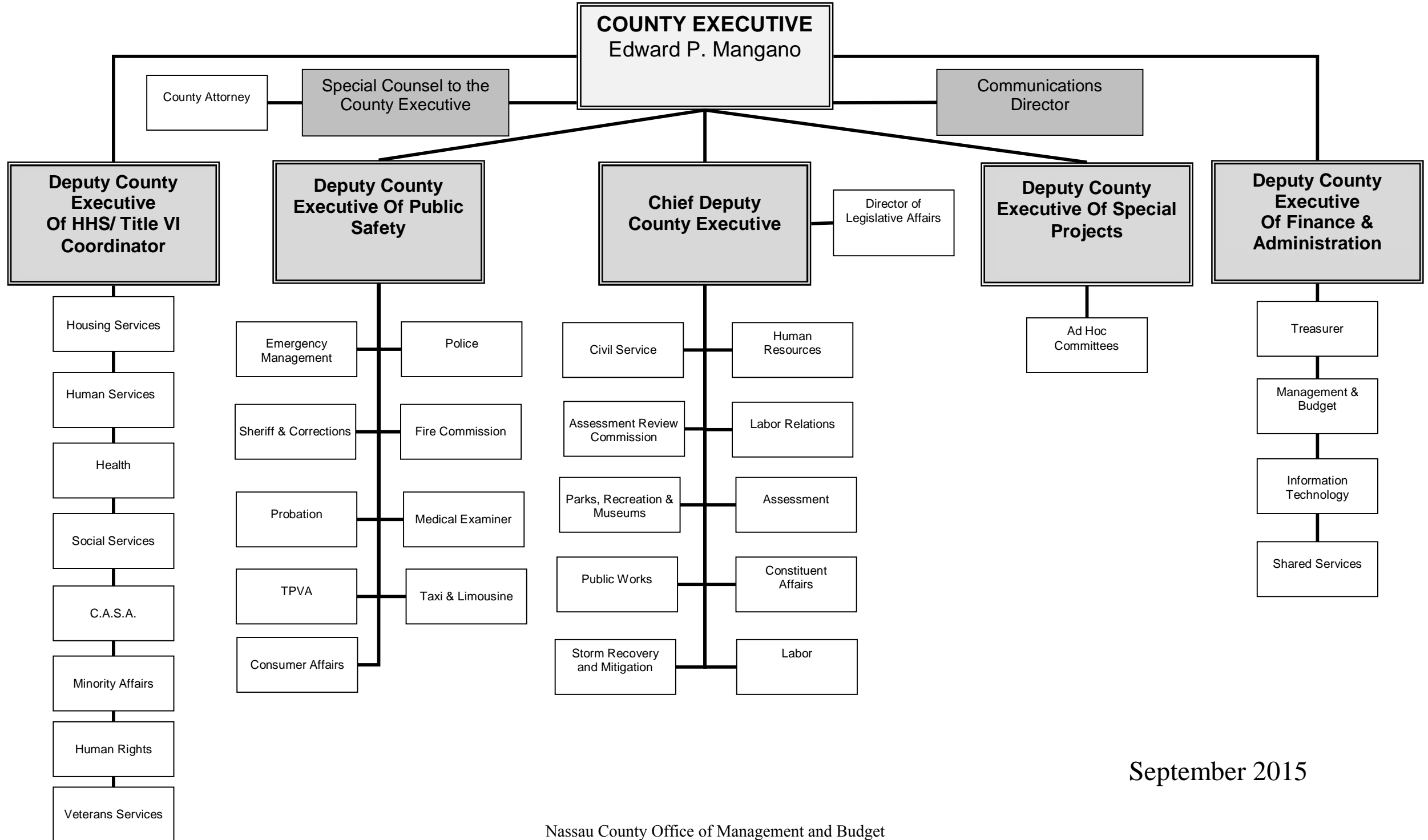
The 2016 Proposed Budget for Special Surcharges and Taxes is \$29.2 million, a 3.5% decrease from the 2015 projection. A \$1.1 million decrease of Entertainment Tax collections is primarily due to the closing of the Nassau Veteran's Memorial Coliseum for renovations. The other venue Entertainment Tax collections remain stable. Bruce Ratner's Nassau Events Center LLC (NEC) won the bid to re-develop the arena and expects to open the new facility in 2017.

DESCRIPTION OF REVENUE CODES



**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County Organizational Chart



September 2015

NASSAU COUNTY ORGANIZATIONAL CHART





VISION

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

MISSION

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



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.

Because of flawed assessment policies back in 2010, the County had to deal with over \$1.6 billion in property tax refund liabilities. To address this, the County Executive implemented the highly successful Residential and Commercial Property Assessment Grievance Negotiation and Settlement Program. This program is now yielding millions in savings for the County in connection with future property tax refund liabilities and 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 Legislature 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 (DAF) 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 55 out of the 56 school districts in the County. This legislation saves the County approximately \$950 million in debt service payments over 20 years. Rating agencies have recognized this as a credit positive as it will provide recurring funding for successful tax challenges.

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 RPTL. Recent changes in State law have resulted in the Department now being responsible for verifying the incomes of over 268,000 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

2016 BUDGET HIGHLIGHTS

The Department of Assessment's 2016 Proposed Budget expense is \$9.8 million, a 4.5% increase from the 2015 projection. Expenses include Salaries, Wages & Fees of \$9.6 million, a 4.8% increase, primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP). Other Than Personal Services (OTPS) expense is \$278,444, a decrease of 4.9% from the 2015 projection, which is primarily due to a reduction in miscellaneous contracts.

Revenue for the Department of Assessment's 2016 Proposed Budget is \$27.6 million, primarily attributable to an increase in the Tax Map Verification Fee from \$75 to \$225. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording record. The annualized revenue for this fee is approximately \$9.8 million.

ASSESSMENT



AS - ASSESSMENT DEPARTMENT

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 9,135,555 | 9,441,592 | 9,120,467 | 9,562,345 |
| | DD - GENERAL EXPENSES | 276,705 | 253,900 | 253,900 | 254,444 |
| | DE - CONTRACTUAL SERVICES | 58,721 | 39,000 | 39,000 | 24,000 |
| EXP Total | | 9,470,982 | 9,734,492 | 9,413,367 | 9,840,789 |
| REV | BH - DEPT REVENUES | 73,153 | 3,365,000 | 3,365,000 | 27,565,000 |
| REV Total | | 73,153 | 3,365,000 | 3,365,000 | 27,565,000 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 142 | 138 | 136 |
| | ORDINANCE | 6 | 6 | 6 |
| Full-time | | 148 | 144 | 142 |
| Part-time | | 0 | 2 | 2 |
| Part-time/Seasonal Total | | 0 | 2 | 2 |



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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Field Inspections Performed | Residential | 27.4% | 17.6% | 30.0% | 15.0% | 30.0% |
| % Field Inspections Performed | Other Properties | 79.7% | 58.7% | 75.0% | 93.5% | 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 property assessment of every property owner in Nassau County who files a duly completed appeal and to 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 an independent, 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 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 exclusively dedicated 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 settlement program has reduced the liability for County taxpayers 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. As a result, residents receive their corrected home values before paying taxes and no longer have to pay money they do not owe to the County and the various taxing jurisdictions.

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
- Annually review all valid filed appeals
- Analyze all data needed for accurate review of appeals from taxpayers
- Correct assessment errors before the tax bills are issued so a property owner does not pay excessive taxes and before the County's refund obligation accrues
- Provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Provide the Nassau 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
- Educate Nassau County property owners about ARC's processes and procedures

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review On the Web (AROW) system
- Streamline the Commercial process by creating an online system for the electronic filing of Commercial discovery
- 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
- Create online videos for property owners so that they understand the filing process

ASSESSMENT REVIEW COMMISSION



2016 BUDGET HIGHLIGHTS

The Assessment Review Commission's 2016 Proposed Budget expense is \$2.3 million, a 4.9% increase from the 2015 projection. Salary, Wages and Fees is \$2.3 million, a 5.0% increase from the 2015 projection. Salary adjustments in the Department are in alignment with current labor agreements. Other than Personal Services (OTPS) remains flat at \$47,533.

| AR - ASSESSMENT REVIEW COMMISSION | | | | | |
|-----------------------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 2,165,416 | 2,226,736 | 2,149,855 | 2,256,699 |
| | DD - GENERAL EXPENSES | 27,380 | 35,033 | 35,033 | 35,033 |
| | DE - CONTRACTUAL SERVICES | 42,250 | 12,500 | 12,500 | 12,500 |
| EXP Total | | 2,235,046 | 2,274,269 | 2,197,388 | 2,304,232 |
| REV | BF - RENTS & RECOVERIES | 566,777 | 0 | 0 | 0 |
| REV Total | | 566,777 | 0 | 0 | 0 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | BOARD | 7 | 5 | 6 |
| | CSEA | 21 | 22 | 22 |
| | ORDINANCE | 2 | 3 | 1 |
| Full-time | | 30 | 30 | 29 |
| Part-time | | 1 | 0 | 1 |
| Part-time/Seasonal Total | | 1 | 0 | 1 |

ASSESSMENT REVIEW COMMISSION



PERFORMANCE MANAGEMENT

| Assessment Review Commission | | | |
|-------------------------------------|----------------------------------|---|--|
| Category | Performance Measures | Description | Goal Statement |
| Government Efficiency | % of Grievances Reviewed | The percentage of assessment grievances reviewed by the Assessment Review Commission. | Provide reviews of assessments to ensure that Nassau County taxpayers are receiving fair and accurate assessments. |
| Government Efficiency | % Appeals Receiving Offers | The percentage of grievances offered settlements by the Assessment Review Commission. Offered assessments provide taxpayers with current, accurate assessments. | Provide Nassau County taxpayers with accurate reviews of appeals and offer reduced assessments to those who are over-assessed. |
| Government Efficiency | % Accepted Offers | The percentage of appeals resulting in new offers that are accepted by the taxpayer and/or the representative. | Provide Nassau County taxpayers with accurate and fair assessment offers to reduce administrative costs and future refunds. |
| Government Efficiency | % Pro Se AROW Appeals Filed | The percentage of Class One residential Pro Se appeals filed electronically by property owners through AROW (Assessment Review on the Web) as a percentage 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. Reduce paper handling and storage. |
| Government Efficiency | % Offers Resulting in Reductions | The percentage of offers made by the Assessment Review Commission that resulted in reductions. | Reduce assessments to provide Nassau County taxpayers with accurate assessments before they become a future refund liability. |

| Assessment Review Commission | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % of Grievances Reviewed | -- | -- | -- | 99.10% | 90.00% |
| % Appeals Receiving Offers | 72.90% | 84.50% | -- | 88.40% | 80.00% |
| % Accepted Offers | 72.40% | 70.60% | 65.00% | 70.60% | 70.00% |
| % Pro Se AROW Appeals Filed | 68.42% | 70.07% | 65.00% | 69.90% | 75.00% |
| % Offers Resulting in Reductions | 75.48% | 69.77% | -- | 82.29% | 70.00% |



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 examinations 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 process personnel efficiently



- 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 and 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 times and decreasing workloads
- Utilize online application submissions as a method to achieve paperless application processing

2016 BUDGET HIGHLIGHTS

The expenses in the 2016 Proposed Budget for the Civil Service Commission are \$5.0 million, a 4.0% decrease from the 2015 projection. Expenses include Salaries, Wages & Fees of \$4.5 million, a 7.5% decrease from the 2015 projection. This decrease is primarily due to the inclusion of Capital Backcharges to the People Soft Project and attrition savings from the Voluntary Separation Incentive Program (VSIP), partially offset by the impact of current labor agreements.

Other Than Personal Services (OTPS) is \$503,616, a 49.7% increase from the 2015 projection, primarily due to equipment maintenance and rental expenses.

Revenues in the 2016 Proposed Budget for the Civil Service Commission are \$775,914, a 64.0% increase from the 2015 projection, primarily due to an expected police exam in 2016, a higher number of Civil Service exam dates in 2016, and the anticipation that the Department will be processing more law enforcement candidates in 2016.

CIVIL SERVICE COMMISSION



CS - CIVIL SERVICE

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 4,431,256 | 4,857,725 | 4,857,725 | 4,493,832 |
| | DD - GENERAL EXPENSES | 234,274 | 336,335 | 336,335 | 416,650 |
| | DE - CONTRACTUAL SERVICES | 0 | 0 | 0 | 86,966 |
| | HH - INTERFUND CHARGES | 0 | 10,000 | 10,000 | 0 |
| EXP Total | | 4,665,530 | 5,204,060 | 5,204,060 | 4,997,448 |
| REV | BF - RENTS & RECOVERIES | 109,871 | 138,000 | 138,000 | 75,114 |
| | BH - DEPT REVENUES | 280,001 | 335,000 | 335,000 | 700,800 |
| REV Total | | 389,872 | 473,000 | 473,000 | 775,914 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 49 | 50 | 49 |
| | ORDINANCE | 2 | 2 | 2 |
| Full-time | | 51 | 52 | 51 |
| Part-time | | 46 | 41 | 48 |
| Seasonal | | 1 | 1 | 1 |
| Part-time/Seasonal Total | | 47 | 42 | 49 |



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. |

CIVIL SERVICE COMMISSION



| Category | Performance Measures | Description | Goal Statement |
|-----------------------|-----------------------|--|---|
| 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. |
| 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Applications Reviewed | 15,188 | 12,267 | 13,200 | 7,217 | 13,500 |
| Candidates Scheduled | 8,070 | 5,238 | 5,200 | 3,350 | 4,800 |
| Class Specs Reviewed/Revised | 102 | 128 | 80 | 48 | 80 |
| Criminal & Rsdncy Invest | 571 | 614 | 550 | 284 | 575 |
| CS-4'S Reviewed | 2,832 | 2,911 | 1,500 | 1,638 | 1,500 |
| Employment Investigations | 18,176 | 18,605 | 18,000 | 10,901 | 13,000 |
| Examinations Announced | 171 | 245 | 150 | 142 | 180 |
| Fingerprinting | 481 | 462 | 450 | 133 | 450 |
| Positions Audited | 18 | 26 | 10 | 35 | 10 |
| Psychological Testing | 748 | 912 | 400 | 494 | 500 |



VISION

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



2016 BUDGET HIGHLIGHTS

Expenses in the 2016 Proposed Budget for the Office of Constituent Affairs are \$3.6 million, which is relatively flat with the 2015 projection. Salaries, Wages & Fees has decreased 10.6% compared to the 2015 Adopted Budget primarily due to attrition in the Bureau of Printing & Graphics. Salary adjustments in the Department are in alignment with current labor agreements.

Other Than Personal Services (OTPS) expenses are \$1.5 million, which is relatively flat with the 2015 projection.

Revenues in the 2016 Proposed Budget for the Office of Constituent Affairs are \$642,970, a 31.6% decrease compared to the 2015 projection. This is primarily due to a decrease in printing costs throughout the departments.

| CF - OFFICE OF CONSTITUENT AFFAIRS | | | | | |
|------------------------------------|--|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 2,073,002 | 2,281,479 | 2,009,912 | 2,039,319 |
| | DD - GENERAL EXPENSES | 1,362,528 | 1,542,100 | 1,542,100 | 1,540,495 |
| EXP Total | | 3,435,530 | 3,823,579 | 3,552,012 | 3,579,814 |
| REV | BJ - INTERDEPT REVENUES | 330,877 | 939,604 | 939,604 | 642,970 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 25,835 | 0 | 0 | 0 |
| REV Total | | 356,712 | 939,604 | 939,604 | 642,970 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 26 | 24 | 23 |
| | ORDINANCE | 12 | 11 | 11 |
| Full-time | | 38 | 35 | 34 |
| Part-time | | 3 | 3 | 3 |
| Part-time/Seasonal Total | | 3 | 3 | 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, generate 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 five responsibility centers.

CONSUMER PROTECTION

The Commissioner's Office manages and monitors the Office's operations, gives guidance to the office staff, supports investigative activities, carries out civil remedies and penalties, and pursues criminal prosecution through the District Attorney's office.

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, COMPLAINTS AND ENFORCEMENT

The Investigations, Complaints and Enforcement Division reviews, investigates, mediates, and resolves consumer complaints. Consumer Affairs enforces over 27 consumer protection and licensing laws that regulate business establishments in Nassau County. The Division protects consumers from unfair, deceptive, and unconscionable trade practices. If a violation of the law occurs, the Division conducts a hearing with the business.

LICENSING

The Licensing Division accepts and reviews applications for businesses that the law requires be licensed. This Division is responsible for ensuring that applicants have the requisite experience, required insurance, and financial stability and are of good moral character. Some of these businesses include

- Home Improvement Contractors
- Second-Hand Precious Metal and Gem Dealers
- Scrap Metal Processors, Vehicle Dismantlers, and Junk Dealers
- Dry Cleaners and Laundromats
- Storage Warehouses
- Home Service Contractors
- Electronics or Home Appliance Repair Dealers
- Environmental Hazard Remediation Providers and Technicians
- ATM Machines
- Pet Stores and Pet 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 Division responds to inquiries regarding the historical recording of complaints made against a vendor.

GOALS

- To be at the forefront of protecting consumer rights
- To develop new protections for emerging issues
- To work with consumers and businesses to mediate fair resolutions and promote fair business practices

OBJECTIVE

The following guidelines assist the OCA in achieving its objectives.

- Protect the interests of Nassau County consumers through education and enforcement of our various Local Laws
- Encourage local businesses to maintain high standards of honesty and fair business practices
- Enforce consumer protection laws on both a proactive and reactive basis and advocate for emerging consumer-related issues
- Mediate consumer complaints against businesses for a fair resolution

2016 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2016 Proposed Budget are \$1.8 million, a \$2.4% increase from the 2015 projection. Salaries, Wages & Fees is \$1.7 million, a 2.6% increase from the 2015 projection. Salary adjustments in the Department are in alignment with current labor agreements. Other Than Personal Services (OTPS) expense is \$15,594, a 12.4% decrease from the 2015 projection due to the appropriation transfer from the Office of Consumer Affairs to the newly created Taxi & Limousine Commission.

CONSUMER AFFAIRS



CA - OFFICE OF CONSUMER AFFAIRS

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 1,656,959 | 1,703,556 | 1,700,891 | 1,744,752 |
| | BB - EQUIPMENT | 3,116 | 2,400 | 2,400 | 2,200 |
| | DD - GENERAL EXPENSES | 17,305 | 15,400 | 15,400 | 13,394 |
| EXP Total | | 1,677,381 | 1,721,356 | 1,718,691 | 1,760,346 |
| REV | BC - PERMITS & LICENSES | 3,804,740 | 5,145,000 | 4,793,725 | 3,565,000 |
| | BD - FINES & FORFEITS | 305,500 | 600,000 | 300,000 | 300,505 |
| | BH - DEPT REVENUES | 219 | 200 | 200 | 200 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 70,311 | 45,000 | 45,000 | 45,000 |
| REV Total | | 4,180,771 | 5,790,200 | 5,138,925 | 3,910,705 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 23 | 23 | 23 |
| | ORDINANCE | 2 | 2 | 2 |
| Full-time | | 25 | 25 | 25 |

The revenues for the Office of Consumer Affairs in the 2016 Proposed Budget are \$3.9 million, a 23.9% decrease from the 2015 projection. The decrease is due to the Department estimating a lower renewal of home improvement licenses in 2016 due to the cyclical two-year renewal cycle, which will result in approximately 1,500 less license renewals in 2016 and the removal of the Taxi & Limousine Commission revenues from Consumer Affairs.



PERFORMANCE MANAGEMENT

| Office of Consumer Affairs | | | |
|-----------------------------------|-------------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Public Safety | Home Improvement Applications-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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Home Imprvmt Apps-Total | 6,016 | 4,328 | 5,500 | 3,224 | 4,400 |
| Violations Issued | 1,490 | 1,156 | 1,100 | 565 | 650 |



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 and support for Nassau County departments in cultural competency

OBJECTIVES

- Support departments in creating and implementing outreach plans (e.g., bilingual 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



2016 BUDGET HIGHLIGHTS

The expenses in the 2016 Proposed Budget for the Coordinating Agency for Spanish Americans are \$274,450, a 1.1% increase from the 2015 projection. Salaries, Wages & Fees are \$258,508, a 1.2% increase from the 2015 projection, primarily due to an increase in terminal leave. Other Than Personal Services (OTPS) expenses remains flat at \$15,942.

The revenues in the 2016 Proposed Budget for the Coordinating Agency for Spanish Americans are \$24,000, a 21.4% decrease from the 2015 projection. The decline is primarily due to previously performed services for the notarization of court papers and completion of evictions now handled by County Attorney.

| SA - COORDINATING AGENCY FOR SPANISH AMERICANS | | | | | |
|--|-----------------------------|----------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 217,570 | 264,731 | 255,434 | 258,508 |
| | DD - GENERAL EXPENSES | 1,542 | 3,442 | 3,442 | 3,442 |
| | DE - CONTRACTUAL SERVICES | 10,500 | 12,500 | 12,500 | 12,500 |
| EXP Total | | 229,612 | 280,673 | 271,376 | 274,450 |
| REV | BF - RENTS & RECOVERIES | 3,500 | 0 | 0 | 0 |
| | BH - DEPT REVENUES | 34,668 | 18,615 | 30,540 | 24,000 |
| REV Total | | 38,168 | 18,615 | 30,540 | 24,000 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed 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, Departments, Agencies, and the Legislature.



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of seven 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, budget, and 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 coordination with Risk Management). 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 (age 15 and younger) 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. Litigation has also assumed control of the former Vehicle Forfeitures Bureau.

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 County 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 in 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.

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. The 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
- Work to increase vehicle forfeiture revenues for the County with more aggressive litigation



- Increase the number of tax certiorari cases resolved and vigorously review property tax challenges to ensure equitable tax refunds
- Utilize e-discovery tools to track discoverable materials and manage litigation holds on e-documents
- Assist in educating/training all County personnel in County policies such as those related to workplace violence and social media
- Promote the legal education of attorneys

2016 BUDGET HIGHLIGHTS

The expenses of the Office of the County Attorney in the 2016 Proposed Budget are \$14.0 million, a 2.2% increase from the 2015 projection. The 2016 salary appropriation of \$7.9 million is a 3.6% increase from the 2015 projection, primarily due to including previously budgeted but vacant positions and the impact of current labor agreements.

The 2016 Proposed Budget funds \$6.0 million in Other Than Personal Services, a 0.5% increase primarily due to an increase in investigative expenses associated with pending litigation.

The 2016 Proposed Budget assumes that the Office of the County Attorney will realize \$2.6 million in revenue, a 22.0% decrease from the 2015 projection. Fines & Forfeits and Rents & Recoveries have significantly decreased due to the decline in property forfeitures and settlements due to the County.

| AT - COUNTY ATTORNEY | | | | | |
|----------------------|--|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 7,504,538 | 7,995,875 | 7,634,482 | 7,911,211 |
| | BB - EQUIPMENT | 764 | 15,000 | 15,000 | 15,000 |
| | DD - GENERAL EXPENSES | 688,105 | 600,000 | 600,000 | 627,000 |
| | DE - CONTRACTUAL SERVICES | 5,209,661 | 5,350,000 | 5,350,000 | 5,350,000 |
| EXP Total | | 13,403,068 | 13,960,875 | 13,599,482 | 13,903,211 |
| REV | BD - FINES & FORFEITS | 283,221 | 1,080,000 | 1,080,000 | 500,000 |
| | BF - RENTS & RECOVERIES | 1,068,867 | 1,235,000 | 1,235,000 | 1,030,000 |
| | BH - DEPT REVENUES | 157,702 | 130,000 | 130,000 | 200,000 |
| | BJ - INTERDEPT REVENUES | 569,688 | 502,269 | 502,269 | 590,658 |
| | BW - INTERFUND CHARGES REVENUE | 83,802 | 50,000 | 50,000 | 0 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 203,828 | 300,000 | 300,000 | 250,000 |
| REV Total | | 2,367,108 | 3,297,269 | 3,297,269 | 2,570,658 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 27 | 27 | 26 |
| | ORDINANCE | 71 | 67 | 68 |
| Full-time | | 98 | 94 | 94 |
| Part-time | | 8 | 3 | 8 |
| Seasonal | | 0 | 0 | 0 |
| Part-time/Seasonal Total | | 8 | 3 | 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., 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 ensure 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. It records and maintains all real estate transactions, including deeds, land contracts, mortgages, mortgage assignments and mortgage satisfactions, 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. More than half of the recorded documents are e-recorded.
- 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 and various other media, as well as maintains County land and subdivision maps.
- Imaging uses state-of-the-art technology to scan documents, creating electronic availability and preserving these records.

LAW AND EQUITY

The County Clerk serves as Clerk for Supreme and County Courts. The Clerk's Office indexes and maintains a record of all civil court actions for those courts and handles the indices for criminal court actions. It also records matrimonial actions and judgments, and issues certified copies of divorce. The Office's duty to receive and maintain the files of all paperwork pertaining to these cases requires meticulous attention to 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 "name change" through 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 mandatory e-filing of court documents

BUSINESS & LICENSE SERVICES

The Business and License Filing Division assists both professionals and individuals with various transactions and 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 registering and filing 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, ensuring their preservation and providing public access through the comprehensive use of cost-effective technology

- As one of the highest volume e-recording and e-filing counties in the state, ongoing expansion of these methods
- Ensure availability of information to the private, public and professional sectors of the County
- Provide information to the public about the services available
- Utilize current technology to communicate with and serve the constituency in Nassau County
- Maintain sufficient resources to handle the Clerk's Office mandated responsibilities

OBJECTIVES

- Convert 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 through expansion of e-filing
- Continually expand e-recording of land records and other electronic file interfaces to enhance efficiencies and green initiatives
- Streamline processes through (could use further) development of a system that permits faster and more efficient processing of services
- Enhance public accessibility to information maintained by the Clerk's Office through technology



2016 BUDGET HIGHLIGHTS

The expenses for the Office of the County Clerk in the 2016 Proposed Budget are \$6.5 million. The total includes \$5.7 million in salary-related expenses, a \$264,553 or 4.9% increase from the 2015 projection. The 2016 salary increase is primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP). Other Than Personal Services (OTPS) is \$860,000, which is the same as the 2015 projection.

Revenues for the 2016 Proposed Budget for the Office of the County Clerk are \$50.1 million, an increase of \$19.3 million or 62.6% from the 2015 projection. The increase is attributable to a proposed amendment to the Mortgage-Recording Fee that raises the fee from \$150 to \$300.

| CL - COUNTY CLERK | | | | | |
|--------------------------|-----------------------------|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 5,099,147 | 5,652,866 | 5,408,238 | 5,672,791 |
| | BB - EQUIPMENT | 46,625 | 50,000 | 50,000 | 50,000 |
| | DD - GENERAL EXPENSES | 221,706 | 305,000 | 305,000 | 305,000 |
| | DE - CONTRACTUAL SERVICES | 299,046 | 505,000 | 505,000 | 505,000 |
| EXP Total | | 5,666,524 | 6,512,866 | 6,268,238 | 6,532,791 |
| REV | BD - FINES & FORFEITS | 44,781 | 100,000 | 100,000 | 60,000 |
| | BF - RENTS & RECOVERIES | 1,500 | 0 | 1,313 | 0 |
| | BH - DEPT REVENUES | 30,560,721 | 31,528,000 | 30,778,000 | 50,030,000 |
| REV Total | | 30,607,002 | 31,628,000 | 30,879,313 | 50,090,000 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|--------------|----------------------------|-----------------------------|-----------------------------|
| Full-time | CSEA | 75 | 67 | 72 |
| | ELECTED | 1 | 1 | 1 |
| | ORDINANCE | 8 | 8 | 8 |
| Full-time | | 84 | 76 | 81 |
| Part-time | | 40 | 20 | 40 |
| Seasonal | | 20 | 14 | 20 |
| Part-time/Seasonal Total | | 60 | 34 | 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 2016 audit plan focusing on areas of greatest risk to the County's taxpayers
- Generate the County's Annual Financial Report

2016 BUDGET HIGHLIGHTS

The expenses for the Office of the Comptroller in the 2016 Proposed Budget are \$8.1 million, an 8.2% increase from the 2015 projection. The 2016 salary appropriation of \$7.2 million is a 9.3% increase from the 2015 projection. This increase is primarily due to the impact of current labor agreements and funding of vacant positions to remain in compliance with the Office's mandates, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

Other Than Personnel Services (OTPS) is \$938,800, virtually unchanged from the 2015 projections.

COUNTY COMPTROLLER



The revenues for Office of the Comptroller in the 2016 Proposed Budget are \$266,300, unchanged from the 2015 projection. The primary source of revenue is Rent & Recoveries associated with FICA refunds from the prior year attributable to converting employee sick leave pay retroactively to workers' compensation, which is not subject to FICA tax.

CO - COUNTY COMPTROLLER

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 5,805,468 | 7,399,027 | 6,547,688 | 7,154,640 |
| | BB - EQUIPMENT | 0 | 5,000 | 5,000 | 5,000 |
| | DD - GENERAL EXPENSES | 42,925 | 137,500 | 137,500 | 137,500 |
| | DE - CONTRACTUAL SERVICES | 696,474 | 790,300 | 790,300 | 796,300 |
| EXP Total | | 6,544,867 | 8,331,827 | 7,480,488 | 8,093,440 |
| REV | BF - RENTS & RECOVERIES | 1,071,534 | 250,000 | 250,000 | 250,000 |
| | BH - DEPT REVENUES | 10,736 | 16,300 | 16,300 | 16,300 |
| REV Total | | 1,082,269 | 266,300 | 266,300 | 266,300 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 72 | 59 | 70 |
| | ELECTED | 1 | 1 | 1 |
| | ORDINANCE | 13 | 12 | 14 |
| Full-time | | 86 | 72 | 85 |
| Part-time | | 6 | 5 | 6 |
| Part-time/Seasonal Total | | 6 | 5 | 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 Charter authorizes the County Executive 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 2016, 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 stay within the New York State Property Tax Cap 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](#).



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the County Executive is \$2.2 million and is unchanged from the 2015 Adopted Budget. The 2016 Proposed Budget is \$63,829 or 3.5% more than the 2015 projection, primarily due to the possible backfill of vacant positions. Other Than Personal Services (OTPS) is \$305,000, which is flat with the 2015 projection.

| CE - COUNTY EXECUTIVE | | | | | |
|------------------------------|-----------------------------|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 1,560,868 | 1,908,129 | 1,844,300 | 1,908,129 |
| | DD - GENERAL EXPENSES | 35,540 | 80,000 | 80,000 | 80,000 |
| | DE - CONTRACTUAL SERVICES | 225,000 | 225,000 | 225,000 | 225,000 |
| EXP Total | | 1,821,408 | 2,213,129 | 2,149,300 | 2,213,129 |
| REV | BF - RENTS & RECOVERIES | 5,985 | 0 | 0 | 0 |
| REV Total | | 5,985 | 0 | 0 | 0 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|--------------|----------------------------|-----------------------------|-----------------------------|
| Full-time | ELECTED | 1 | 1 | 1 |
| | ORDINANCE | 17 | 14 | 17 |
| Full-time | | 18 | 15 | 18 |
| Part-time | | 2 | 2 | 2 |
| Seasonal | | 2 | 1 | 2 |
| Part-time/Seasonal Total | | 4 | 3 | 4 |



VISION

The County Legislature ensures 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

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the County Legislature is \$9.1 million and unchanged from the 2015 Adopted Budget. The expenses for the County Legislature are \$576,372 or 6.8% more than the 2015 projection. Salaries, Wages & Fees are \$6.3 million, a 10.8% increase from the 2015 projection. The increase is due to the funding of vacant positions. Other Than Personal Services (OTPS) are \$2.7 million, which is a \$42,304 or 1.5% decrease from the 2015 projection.

| LE - COUNTY LEGISLATURE | | | | | |
|-------------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 5,433,101 | 6,304,544 | 5,728,243 | 6,346,919 |
| | BB - EQUIPMENT | 44,620 | 54,503 | 54,503 | 55,510 |
| | DD - GENERAL EXPENSES | 2,099,051 | 1,688,631 | 1,688,631 | 1,681,866 |
| | DE - CONTRACTUAL SERVICES | 805,000 | 1,044,700 | 1,044,700 | 1,008,154 |
| EXP Total | | 8,381,772 | 9,092,378 | 8,516,077 | 9,092,449 |
| REV | BF - RENTS & RECOVERIES | 332,006 | 0 | 0 | 0 |
| REV Total | | 332,006 | 0 | 0 | 0 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ELECTED | 19 | 19 | 19 |
| | ORDINANCE | 76 | 66 | 73 |
| Full-time | | 95 | 85 | 92 |
| Part-time | | 1 | 7 | 1 |
| Seasonal | | 19 | 27 | 24 |
| Part-time/Seasonal Total | | 20 | 34 | 25 |



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 and 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 and responds to FOILS (Freedom of Information Law Requests) from the public 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 (NIFA) 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

- Document and update policies and procedures for the Treasurer's Office
- Streamline processes, automate functions, and maximize resources
- Review and reengineer redundant, outdated, and manual processes
- Maximize investment income by reviewing banking relationships
- Transition check payments to an Automated Clearing House (ACH), Payment Cards, and Direct Deposits
- Convert paper-based payroll notification to electronic notification



- Place the yearly tax lien sale auction online
- Manage certificates for FIT and community colleges

OBJECTIVES

- Monitor and determine optimum cash levels by projecting cash flow and other cash requirements
- Process tax certiorari refunds (judgments, petitions, and small claims) as efficiently as possible
- Post tax delinquent payments in a quick and efficient manner
- 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 opening and closing of bank 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
- Identify potential savings and opportunities

2016 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2016 Proposed Budget are \$72.8 million, a decrease of \$29.8 million from the 2015 projection. This decrease is primarily due to a decrease in funding in the Other Expense category from \$100 million to \$70 million resulting from tax certiorari payments adjusted to comply with the transitional borrowing plan agreed upon by NIFA. Salaries, Wages & Fees in the 2016 Proposed Budget is \$2.2 million, an 8.3% increase primarily due to the labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

The 2016 Proposed Budget funds approximately \$658,000 in Other Than Personal Services (OTPS), excluding the Other Expense category, is relatively flat with the 2015 projected expense.

The 2016 Proposed Budget projects the Office of the County Treasurer revenue to be \$95.4 million, a decrease of \$39.2 million primarily due to a decrease in the Tax Certiorari payments funded through bond proceeds of \$40 million consistent with the transitional borrowing plan agreed upon by NIFA. The County projects that other revenue will decrease slightly in 2016 due to lower Investment Income, partially offset by an increase in Interest on Taxes for delinquent tax payments.

COUNTY TREASURER



TR - COUNTY TREASURER

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|---------------------------------|-------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 2,048,307 | 2,145,051 | 2,004,343 | 2,170,443 |
| | BB - EQUIPMENT | 8,918 | 8,800 | 8,800 | 2,000 |
| | DD - GENERAL EXPENSES | 260,894 | 393,300 | 393,300 | 415,600 |
| | DE - CONTRACTUAL SERVICES | 167,595 | 257,000 | 257,000 | 240,400 |
| | OO - OTHER EXPENSE | 4,006,585 | 100,000,000 | 100,000,000 | 70,000,000 |
| EXP Total | | 6,492,298 | 102,804,151 | 102,663,443 | 72,828,443 |
| REV | BA - INT PENALTY ON TAX | 30,977,920 | 29,100,000 | 29,850,000 | 31,900,000 |
| | BD - FINES & FORFEITS | 12,718 | 17,000 | 17,000 | 10,000 |
| | BE - INVEST INCOME | 1,514,856 | 1,830,000 | 1,080,000 | 947,000 |
| | BF - RENTS & RECOVERIES | 66,894 | 20,000 | 20,000 | 0 |
| | BH - DEPT REVENUES | 493,444 | 625,000 | 625,000 | 626,620 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 0 | 100,000,000 | 100,000,000 | 60,000,000 |
| | TX - SPECIAL TAXES | 3,066,339 | 2,998,000 | 2,998,000 | 1,890,000 |
| REV Total | | 36,132,170 | 134,590,000 | 134,590,000 | 95,373,620 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 28 | 24 | 24 |
| | ORDINANCE | 3 | 3 | 3 |
| Full-time | | 31 | 27 | 27 |
| Part-time | | 1 | 2 | 2 |
| Seasonal | | 0 | 0 | 1 |
| Part-time/Seasonal Total | | 1 | 2 | 2 |



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 Deposits as a percentage of total Payroll. | Increase efficiency through automation. |
| Government Efficiency | % Paperless Payroll Advice | Includes the number of Paperless Payroll Advice as a percentage of total Direct Deposits. | 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| # of Bank Accounts | 94 | 110 | 100 | 110 | 105 |
| % Bank Accounts Reconciled | 100.0% | 99.1% | 95.0% | 97.3% | 95.0% |
| % Direct Payroll Deposits | 78.8% | 73.4% | 80.0% | 81.2% | 80.0% |
| % Paperless Payroll Advice | -- | -- | -- | 2.6% | 10.0% |
| % Tax Pay Received Online | 4.1% | 4.7% | 3.0% | 2.0% | 3.0% |
| Investment Balance Rate | 0.30% | 0.17% | 0.30% | 0.17% | 0.20% |



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 State taking over the Court System.

2016 BUDGET HIGHLIGHTS

Fringe Benefits for the Courts for the 2016 Proposed Budget is \$1.3 million, a 17.2% increase from the 2015 projection. Concomitant state reimbursement is \$1.3 million, a \$192,154 or 12.9% decrease from the 2015 projection.

| CT - COURTS | | | | | |
|------------------|--|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AB - FRINGE BENEFITS | 1,435,057 | 1,518,003 | 1,518,003 | 1,321,305 |
| EXP Total | | 1,435,057 | 1,518,003 | 1,518,003 | 1,321,305 |
| REV | SA - STATE AID REIMBURSEMENT OF EXPENSES | 1,394,751 | 1,487,033 | 1,487,033 | 1,294,879 |
| REV Total | | 1,394,751 | 1,487,033 | 1,487,033 | 1,294,879 |



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 District Attorney is responsible for all criminal and minor offense prosecutions that occur within the courts of Nassau County. To this end, the Office regularly interacts with over 25 law enforcement agencies that operate within the County borders, as well as countless law enforcement agencies based outside the County. The Office brings criminal charges to the various courts with jurisdiction in and over Nassau County, including the City Courts of Long Beach and Glen Cove, the Nassau County District Court, the Nassau County Supreme Court, the Nassau County Court, the Appellate Division, and the New York State Court of Appeals.

The Nassau County District Attorney's Office is one of the largest in the nation. With a full-time staff of over 370, the Office prosecutes approximately 30,000 cases each year, ranging from misdemeanor theft, assault, weapons, drugs, and vandalism offenses to felony homicides, sex assaults, robberies, burglaries, and vehicular manslaughter. It also proactively investigates violent gang networks, organized crime enterprises, complex embezzlement schemes, government corruption, sophisticated white-collar frauds, and cybercrime, among a large number of other categories. Beyond prosecution, the Office undertakes many crime prevention, civil forfeiture, youth outreach, victim relations, and community affairs programs.

OFFICE MANAGEMENT

The District Attorney administers the Office with an executive staff, comprised of the Chief Assistant District Attorney, the Chief Administrative Officer, the Counsel to the District Attorney, and Executive Assistant District Attorneys for Litigation, Investigations, Intergovernmental Affairs, Conviction Integrity, and Special Investigations. The District Attorney has structured the Office into five operational divisions.

LITIGATION DIVISION

The Litigation Division is responsible for the prosecution of criminal cases in the various courts of Nassau County. It is comprised of eight bureaus, each of which a Bureau Chief oversees. The Executive Assistant District Attorney for Litigation heads the Division and reports to the Chief Assistant District Attorney.

- **County Court Trial Bureau** prosecutes felony cases (i.e., crimes designated by law for which a court may impose a sentence in excess of one year.). Examples of felonies handled by this bureau include burglary, robbery, grand larceny, identity theft, forgery, assault, and weapons possession.
- **District Court Trial Bureau** prosecutes all misdemeanor cases (i.e., crimes designated by law to be punishable by imprisonment not to exceed one year) and non-criminal offenses (i.e., violations and traffic infractions). The Bureau staff also is responsible for the Arraignment Part, which is open seven days a week, 365 days a year, to ensure that a judge promptly arraigns individuals arrested for all crimes, including felonies.



- **Early Case Assessment Bureau's** primary responsibility is to assess and analyze charges at the arrest-stage of a criminal prosecution. The Bureau coordinates with the County's many police agencies to ensure that in every arrest, the Office files a legally sufficient charge and contacts witnesses and victims at the earliest possible time. Additionally, the Bureau is responsible for staffing a 24-hour desk that allows for around the clock communication between the District Attorney's staff and members of Nassau County's law enforcement community.
- **Felony Screening Bureau** evaluates felony arrests made by the various County law enforcement agencies to determine whether the Office can and should prosecute a case as felony offense.
- **Grand Jury Bureau** presents felony cases to the Nassau County Grand Jury for indictment. It is further responsible for handling all fugitive and extradition proceedings.
- **Major Offense Bureau** investigates and prosecutes homicides and other serious violent felonies committed within Nassau County.
- **Special Victims Bureau** prosecutes all domestic violence cases, sex crimes, and elder and child abuse cases. Additionally, the Bureau contains a specialized Human Trafficking Unit.
- **Vehicular Crimes Bureau** prosecutes drunk, drugged, and reckless driving, vehicular assaults, and vehicular homicides.
- **Warrant Desk** has 24/7/365 responsibility for drafting applications for search and arrest warrants and other court orders on behalf of law enforcement organizations.

INVESTIGATIONS DIVISION

The Investigations Division investigates complex criminal activity in Nassau County and prosecutes the resultant cases. It is comprised of seven bureaus and two independent units, each of which a Bureau or Unit Chief oversees. The Executive Assistant District Attorney for Investigations heads the Division and reports to the Chief Assistant District Attorney.

- **Government and Consumer Frauds Bureau** handles a wide category of fraud topics, including insurance, welfare, Medicaid, immigration, workers' compensation, and home improvement fraud and embezzlement. It also contains the Vehicle Theft and Fraud Unit.
- **Public Corruption Bureau** uncovers and prosecutes corruption in Nassau County. The Bureau handles cases involving police misconduct, political corruption, school and special district fraud, crimes committed at the jail, as well as crimes committed by employees of public entities who abuse their positions.
- **Street Narcotics and Gangs Bureau** investigates and prosecutes all felony arrests involving narcotics and potential gang suspects in Nassau County. This Bureau also works in close coordination with law enforcement agencies at all levels of government to prosecute crime and to develop strategic initiatives designed to investigate and eventually eliminate gang activity in Nassau County. It also contains



the Evidence Management Unit, the Alternative Sentence Unit, and the Prescription Diversion Unit.

- **Economics Crime Bureau** investigates and prosecutes complex, sophisticated and substantial financial crimes including identity theft, loan fraud, credit card fraud, check fraud, bank fraud, financial internet fraud, extortion, unlicensed practice of professions, unemployment fraud, tax fraud, trademark counterfeiting, and the creation and use of fraudulent identification and other forged documents. The Bureau includes and contains two specialized units. The Public Assistance Fraud Unit focuses on frauds perpetrated by recipients of various government assistance programs, including Medicaid, welfare, food stamps, and childcare. The Environmental Crimes Unit focuses on crimes involving air, land and water contamination resulting from illegal dumping, storage, and transportation of hazardous or toxic chemicals or materials, as well as crimes, which damage the ecosystem of the County.
- **Organized Crime and Rackets Bureau** investigates and prosecutes systematic criminal activity committed by organized crime and criminal enterprises. The Bureau's cases include enterprise corruption, extortion, coercion, gambling, money laundering, bribery, and violations of the New York prevailing wage law. Additionally, the Bureau contains two specialized units: the Labor Unit and the Money Laundering and Cyber Crime Unit.
- **Civil Forfeiture Bureau** secures the forfeiture of vehicles, and other personal property, used as instrumentality of a crime. It is also the Civil Forfeiture Bureau's responsibility to prepare and submit requests for Federal asset forfeiture sharing and to ensure the deposit and dispersal of forfeited proceeds and the liquidation of other items forfeited through its efforts. The Bureau is also responsible for effecting the eviction of tenants using rental property to operate any illegal business.
- **Criminal Complaint Unit** serves as an "open door" to the District Attorney's office. The Unit is available to assist the public in filing criminal complaints, both written and in person. This Unit will provide an initial assessment of the complaint for possible criminality and, if appropriate, forward the matter for follow-up to one of the investigative bureaus within the Office. If a case is not appropriate for the Office, the Criminal Complaint Unit will refer the complainant to the appropriate agency or office.
- **Animal Crimes Unit** investigates and prosecutes criminal offenses perpetrated against animals, including dogfighting, cockfighting, severe torture, criminal neglect, hoarding, illegal possession of wildlife, and competitive animal abuse.
- **Investigations Bureau** is responsible for the field and forensic operations of the Investigation Division. Detective Investigators, Financial Investigators, and other technical specialists staff the Bureau.



CONVICTION INTEGRITY DIVISION

The District Attorney's Office devotes significant resources to ensure it legally and properly obtains criminal convictions. To that end, the Office maintains an elite Appeals Bureau and a Conviction Integrity Unit, which collectively report to the Executive Assistant District Attorney for Conviction Integrity, who reports to the Chief Assistant District Attorney.

- **Appeals Bureau** primarily handles the appeals afforded to defendants adjudicated guilty of crimes prosecuted by the Office. This litigation can take place at every level of the State and Federal court system, and oftentimes occurs many years after the conviction and sentencing of a defendant. This Bureau also serves an important role in advising Assistant District Attorneys on legal issues throughout the investigative and trial stages of a case. Bureau staff also supervises the Mental Health Unit.
- **Conviction Integrity Unit** reviews and thoroughly investigates post-conviction claims of innocence. The Unit also keeps apprised of developments in forensic science, which could affect the use, import, or interpretation of evidence in past cases.

ADMINISTRATION DIVISION

The Administration Division is responsible for all administrative aspects of office management, and is comprised of the Office of Technology Services, the Department of Office Services (which includes Human Resources), and the Process Bureau. The Chief Administrative Officer heads the Division and reports to the Chief Assistant District Attorney.

- **Office of Technology Services** is responsible for the information technology utilized by the office, including hardware and software applications. It is also responsible for system security and the various communication platforms employed by the office.
- **Department of Office Services** is responsible for human resource, office supply, fiscal administration, budget preparation, contracting, billing, and payroll services.
- **Process Bureau** is primarily responsible for service of process, archiving, and interdepartmental file transfers. It also staffs the front desk of the District Attorney's main office facility at 262 Old Country Road.

COMMUNITY RELATIONS DIVISION

The Community Relations Division of the Office is comprised of the Office of Community Affairs, the Office of Immigrant Affairs, the Office of Youth Development, and the Council of Thought and Action. These offices are responsible for community initiatives undertaken by the Office, and the District Attorney tasks them with reducing crime, enhancing public safety, and improving the quality of life for County residents.

- **Office of Community Affairs** manages various community relations programs and serves as primary point of contact for community partnership requests. The Office operates community forums such as the Heroin Prevention Task Force and the Long Island Youth Safety Coalition. It also organizes school outreach assemblies, lectures,



and programs, including the “Not My Child” Heroin Education Program, the “Choices and Consequences” Safe Driving Program, the Smart Social Media and Anti-Bullying Workshop, and the “Street Encounter” Police Interaction Program. Finally, the Office of Community Affairs coordinates youth programs such as the NCDA-Molloy College Youth Summer Camp, the NCDA-Mentoring Partnership of Long Island Youth Mentoring Program, and Project Safe Neighborhood.

- **Office of Immigrant Affairs** helps Nassau County’s large immigrant or foreign-born population navigate the criminal justice system, encouraging immigrants to cooperate with law enforcement, and providing aid to limited-English speakers who are witnesses to or victims of crimes.
- **Office of Youth Development** is primarily responsible for the NCDA Youth Court, which provides young people (ages 11-17) who have committed non-violent crimes, with the opportunity to take responsibility for their actions, serve their community, and learn character and career-building skills. The Youth Court program recruits high school students from across the County for the roles of prosecution and defense advocates, as well as bailiff and clerk. Students volunteer for community service credit, college application building, or a letter of recommendation to a future employer, but many volunteer purely out of an interest in the criminal justice system. Besides these inducements, the Office gives high school students the opportunity to have law students mentor them at the Maurice A. Deane School of Law at Hofstra University. The mentorship continues through the actual proceedings, where the law students will “second-seat” the high school advocates during the course of Youth Court. To round-out the cycle, the Youth Court Director administers an externship program at Hofstra called “Youth Court,” for which the law student mentors receive credit and through which they become familiar with the process and benefits of Youth Court and other diversion programs.
- **Council of Thought and Action (COTA)** helps the formerly incarcerated, presently charged, and at-risk move their lives forward in a positive manner. It accomplishes this mission by connecting its members to a network of resources and service providers, including social, housing, employment search and readiness, educational, vocational, mentoring, chemical dependency, parenting, anger management, and mental health services.

GOALS

- Fairly, efficiently, and ethically prosecute all offenses occurring within Nassau County
- Secure just convictions through the plea, trial, and appellate processes
- Achieve across-the-board reduction in Nassau County crime rates through application and oversight of comprehensive crime prevention strategy
- Promote public confidence in the criminal justice system through transparency, accountability, and responsiveness
- Provide professional guidance and essential services to crime victims

**OBJECTIVES**

- Leverage the full potential of 21st century technology to detect, disrupt, and eliminate massive criminal enterprises, enhance communication and coordination between law enforcement partners, and develop intelligence-based law enforcement strategy
- Advance “custom-track” prosecutions through Nassau’s numerous specialized court programs, including Mental Health Court, Veterans Court, Human Trafficking Court, Drug Court, DWI Court, Treatment Court, and Adolescent Diversion, to address the underlying issues at the heart of each crime
- Enhance community outreach programs to reduce criminal justice contact, re-offense, addiction, quality of life crime, and major index crime
- Accelerate workflow (without compromising quality) through integration of new Justware case management system
- Expand and strengthen reporting mechanisms for public use
- Develop and maintain ongoing dialogue with all Nassau residents, regardless of cultural, national, religious, economic, and linguistic differences
- Implement nationwide best practices in matters of discovery, forensic investigation, litigation, analytics, and conviction integrity

2016 BUDGET HIGHLIGHTS

The expenses for the Office of the District Attorney in the 2016 Proposed Budget are \$36.2 million, approximately \$1.7 million or 4.9% higher than the 2015 projection. The 2016 Salaries, Wages & Fees appropriation of \$33.6 million is a 5.2% increase from the 2015 projection, primarily due to an adjustment for non-union employees that aligns with the increase resulting from current labor agreements and funding of backfill positions to remain in compliance with the Office’s mandates. Attrition savings from the Voluntary Separation Incentive Program (VSIP) partially offsets these increases. Salaries chargeable to grants have decreased in the 2016 Proposed Budget due to a reduction in the awards received from New York State Division of Criminal Justice Services (DCJS).

The 2016 Proposed Budget funds \$2.5 million in Other Than Personal Services (OTPS), a 1.2% increase from the 2015 projections. The increase is attributable to costs related to the maintenance and support of the case management system.

Revenues for the Office of the District Attorney in the 2016 Proposed Budget are \$626,633, a \$75,107 decrease, or 10.7% lower than the 2015 projections due to a decrease in Investigations Costs Recovery. The 2015 projections reflect \$70,000 in Forfeited Bail Receipts, which are not included in 2016.

DISTRICT ATTORNEY



DA - DISTRICT ATTORNEY

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|-------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 30,091,728 | 32,135,883 | 31,952,400 | 33,627,171 |
| | BB - EQUIPMENT | 75,348 | 75,500 | 75,500 | 75,500 |
| | DD - GENERAL EXPENSES | 999,676 | 1,013,300 | 1,013,300 | 1,023,000 |
| | DE - CONTRACTUAL SERVICES | 1,141,478 | 1,407,679 | 1,407,679 | 1,426,974 |
| EXP Total | | 32,308,231 | 34,632,362 | 34,448,879 | 36,152,645 |
| REV | BD - FINES & FORFEITS | 0 | 0 | 70,000 | 0 |
| | BF - RENTS & RECOVERIES | 207,547 | 0 | 0 | 0 |
| | BH - DEPT REVENUES | 11,695 | 12,000 | 12,000 | 5,000 |
| | BJ - INTERDEPT REVENUES | 269,001 | 270,033 | 270,033 | 270,033 |
| | BW - INTERFUND CHARGES REVENUE | 275,000 | 250,000 | 250,000 | 250,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 34,400 | 30,600 | 30,600 | 32,500 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 76,793 | 69,100 | 69,100 | 69,100 |
| REV Total | | 874,436 | 631,733 | 701,733 | 626,633 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 120 | 119 | 135 |
| | ELECTED | 1 | 0 | 1 |
| | IPBA | 42 | 40 | 40 |
| | ORDINANCE | 210 | 210 | 195 |
| Full-time | | 373 | 369 | 371 |
| Part-time | | 3 | 5 | 3 |
| Part-time/Seasonal Total | | 3 | 5 | 3 |



VISION

Ensure elections held under the Board of Elections' 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
- Prepare for and implement changes which likely will become necessary due to newly instituted State law relative to the lever voting machines

OBJECTIVES

- Educate and train 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 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 election districts

2016 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2016 Proposed Budget are \$19.1 million, a 6.3% increase from the 2015 projection. Salaries, Wages & Fees is \$15.2 million, a 2.1% increase from the 2015 projection. The 2016 salary increase is due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program

ELECTIONS, BOARD OF



(VSIP). Other Than Personal Services (OTPS) is \$3.9 million, a 26.3% increase from the 2015 projection. The increase in OTPS is primarily due to the costs associated with maintaining and servicing the electronic scanner voting machines that are no longer under warranty.

The revenues for the Board of Elections in the 2016 Proposed Budget are \$190,000, a 21.0% increase from the 2015 projection. The increase in revenue is primarily due to an expected increase in service fees charged to the districts for the 2016 election cycle.

| EL - BOARD OF ELECTIONS | | | | | |
|-------------------------|-----------------------------|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 13,914,902 | 14,866,695 | 14,866,695 | 15,177,233 |
| | BB - EQUIPMENT | 72,096 | 112,500 | 112,500 | 125,000 |
| | DD - GENERAL EXPENSES | 1,870,193 | 2,371,403 | 2,371,403 | 3,208,200 |
| | DE - CONTRACTUAL SERVICES | 339,449 | 606,600 | 606,600 | 570,000 |
| EXP Total | | 16,196,640 | 17,957,198 | 17,957,198 | 19,080,433 |
| REV | BF - RENTS & RECOVERIES | 119,733 | 120,000 | 120,000 | 120,000 |
| | BH - DEPT REVENUES | 48,284 | 35,000 | 37,000 | 70,000 |
| REV Total | | 168,017 | 155,000 | 157,000 | 190,000 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 131 | 136 | 133 |
| | ORDINANCE | 38 | 28 | 30 |
| Full-time | | 169 | 164 | 163 |
| Part-time | | 0 | 42 | 0 |
| Seasonal | | 0 | 37 | 0 |
| Part-time/Seasonal Total | | 0 | 79 | 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, prepare 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 1,700 people in disaster response and awareness. CERT will continue to develop trained team members so that the County is ready to support the community in a disaster.

GOALS

Provide 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 review and, as necessary, revise existing emergency plans including the County's Hazard Mitigation Plan and Comprehensive Emergency Management Plan
- Continue to provide targeted funding to County agencies performing duties relevant to the objectives and guidance stated in the Homeland Security Grant Programs 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) to keep pace with technological advances in communications and incident management
- 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, tarps and pet shelter supplies
- 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

- Identify, assess, and prioritize local and regional vulnerabilities to emergencies or disasters and the resources available to prevent, protect against, mitigate, respond to and recover from incidents
- Provide that the County and local governments will take necessary actions to prevent and mitigate the effects of disasters and be prepared to respond to and recover from them when an emergency or disaster occur
- Provide for the utilization of all available public and private resources to protect against and deal with an emergency or threatening situation
- Provide for the utilization and coordination of state and federal programs to assist victims of disaster and prioritize responses to the needs of the elderly, disabled, poor and other groups that may be especially affected

EMERGENCY MANAGEMENT



- Provide for the utilization and coordination of state and federal programs for recovery from emergency or disaster situations with particular attention to the development of mitigation action programs

2016 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2016 Proposed Budget are \$1.6 million, a 4.0% decrease from the 2015 projection. The decrease in salary expense reflects grant chargebacks in 2016. Other salary adjustments in the Department are due to the impact of current labor agreements. The County established the Interfund Charges budget to reimburse Nassau Community College for tuition payments made on behalf of volunteer fire personnel. The Federal government had historically reimbursed this tuition expense through the Staffing for Adequate Fire and Emergency Response (SAFER) grant; however, the Federal government rejected OEM's request for 2015. The Department has not yet received approval or denial of funding for 2016.

Federal Aid for the Office of Emergency Management in the 2016 Proposed Budget is \$510,522, reflecting a change in accounting for salary chargebacks to grant funds. Salaries that are grant funded reside in the General Fund but the Department reflected the grant chargeback in the Federal Aid budget. The 2016 Proposed Budget currently includes a salary chargeback. The County receives Federal Aid as a pass-thru via New York State that reimburses the County for incurred eligible expenses.

| EM - EMERGENCY MANAGEMENT | | | | | |
|---------------------------|--|----------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 673,086 | 1,036,253 | 941,525 | 831,941 |
| | DD - GENERAL EXPENSES | 735 | 11,200 | 11,200 | 5,000 |
| | HH - INTERFUND CHARGES | 0 | 700,000 | 700,000 | 750,000 |
| EXP Total | | 673,821 | 1,747,453 | 1,652,725 | 1,586,941 |
| REV | BF - RENTS & RECOVERIES | 7,976 | 0 | 0 | 0 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 485,071 | 726,080 | 726,080 | 510,522 |
| REV Total | | 493,047 | 726,080 | 726,080 | 510,522 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 2 | 2 | 2 |
| | ORDINANCE | 9 | 8 | 10 |
| Full-time | | 11 | 10 | 12 |
| Part-time | | 1 | 0 | 1 |
| Part-time/Seasonal Total | | 1 | 0 | 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Communications Tests | 52 | 52 | 52 | 26 | 52 |
| Grants Awarded to OEM | 2 | 3 | 2 | 2 | 2 |
| OEM Employee Training | 22 | 40 | 18 | 8 | 20 |
| OEM EOC Testing | 12 | 12 | 12 | 6 | 12 |
| Recruited Volunteers | 63 | 1,551 | 100 | 234 | 100 |
| Training-ICS | 844 | 512 | 200 | 192 | 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 seventy-one 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 an 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, the public, and 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, 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 requalifying) 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 of social media
- Through continued training, provide expert support services for Fire Service, including communications, hazardous materials response, fire investigation, and EMS instruction
- Provide architects, builders, and contractors, expert business services, project plan review, consultation, and acceptance tests on required new and modified life safety systems

2016 BUDGET HIGHLIGHTS

The expenses for the Fire Commission in the 2016 Proposed Budget are \$25.4 million, or 6.0% higher than the 2015 projection. Salaries Wages & Fees are \$11.4 million, or a 6.2% increase. The 2015 salary increase is due to the impact of current labor agreements including backfills of vacancies, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP). Fringe Benefits in the 2016 Proposed Budget total approximately \$5.7 million, a 13.5% increase from the 2015 projection and are primarily attributable to increases in Health Insurance and Pension costs.

Other Than Personal Services (OTPS) expenses are \$5.2 million, or 0.6% lower than the 2015 projection.

The revenues for the Fire Commission in the 2016 Proposed Budget are \$25.4 million, or 6.4% higher than the 2015 projection, primarily due to the requirement to balance the Fire Fund.

FIRE COMMISSION



| FIRE COMMISSION FUND | | | | | |
|---|--|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 10,104,133 | 10,947,125 | 10,753,590 | 11,415,782 |
| | AB - FRINGE BENEFITS | 4,719,669 | 5,150,492 | 5,060,491 | 5,743,966 |
| | BB - EQUIPMENT | 9,553 | 26,500 | 26,500 | 42,250 |
| | DD - GENERAL EXPENSES | 209,163 | 252,800 | 252,800 | 244,277 |
| | DE - CONTRACTUAL SERVICES | 4,860,554 | 4,925,995 | 4,925,995 | 4,889,088 |
| | HH - INTERFUND CHARGES | 320 | 0 | 0 | 0 |
| | LB - TRANS TO GEN FUND | 1,118,226 | 0 | 0 | 0 |
| Expenses Excluding Interdepartmental Transfers | | 21,021,619 | 21,302,912 | 21,019,376 | 22,335,363 |
| Interdepartmental Transfers | | 2,543,865 | 2,610,584 | 2,981,642 | 3,108,145 |
| Expenses Including Interdepartmental Transfers | | 23,565,484 | 23,913,496 | 24,001,018 | 25,443,508 |
| REV | BE - INVEST INCOME | 321 | 0 | 0 | 0 |
| | BF - RENTS & RECOVERIES | 10,769 | 0 | 989 | 0 |
| | BH - DEPT REVENUES | 7,502,540 | 7,725,600 | 7,725,600 | 7,725,600 |
| | BW - INTERFUND CHARGES REVENUE | 0 | 190,703 | 190,703 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 173,520 | 145,000 | 145,000 | 145,000 |
| | TL - PROPERTY TAX | 15,917,575 | 15,852,193 | 15,852,193 | 17,572,908 |
| Revenues Excluding Interdepartmental Transfers | | 23,604,724 | 23,913,496 | 23,914,485 | 25,443,508 |
| Interdepartmental Transfers | | 0 | 0 | 0 | 0 |
| Total Revenues Including Interdepartmental Transfers | | 23,604,724 | 23,913,496 | 23,914,485 | 25,443,508 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|--------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 92 | 96 | 95 |
| | ORDINANCE | 1 | 1 | 1 |
| Full-time | | 93 | 97 | 96 |
| Part-time | | 37 | 35 | 35 |
| Part-time/Seasonal Total | | 37 | 35 | 35 |



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 | Emergency Light Tests | Includes the number of Emergency Light Systems tested, whether the light is supplied by battery packs or stand-by Generators | Increase the safety of the public throughout the County by better insuring that in cases of power failure/blackout, places of public assembly will be properly illuminated to allow the public to egress. |
| 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



| Fire Commission | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| DEC Inspections | 526 | 320 | 150 | 93 | 100 |
| Emergency Lighting Tests | 2,445 | 2,066 | 2,000 | 1,107 | 2,000 |
| Fire Alarm Permits | 20,992 | 19,046 | 9,500 | 9,281 | 10,000 |
| General Inspections | 5,072 | 5,153 | 4,000 | 2,279 | 4,000 |
| Holiday Safety Inspections | 879 | 505 | 800 | 45 | 600 |
| Night Safety Inspections | 684 | 552 | 650 | 294 | 500 |
| Sprinkler/Standpipe Conn Test | 0 | 0 | 300 | 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, and Innovation.

MISSION

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



DEPARTMENT OF HEALTH

The Nassau County Health Department promotes and protects the health of County residents. 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 receive 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, contact investigation, and outbreak control.
- **Quality Improvement Epidemiology and Research** is responsible for providing quality assurance and improvement 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 to the community; 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. This Division also coordinates accreditation activities.
- **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 \$13 million in grant funding in a variety of areas and is the grantee for the Federal Ryan White Title I funds 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

2016 BUDGET HIGHLIGHTS

Expenses for the Health Department in the 2016 Proposed Budget are \$162.0 million, a 0.4% decrease from the 2015 projection. The 2016 salary appropriation of \$15.2 million is a 5.2% increase from the 2015 projection and is primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

The 2016 Proposed Budget funds \$146.8 million in Other Than Personal Services (OTPS), of which 92.0% or \$135.0 million is for Preschool and Early Intervention services. This funds the anticipated caseload to provide all services as authorized by school districts to all approved applicants. The Department expects caseloads and services to remain flat with 2015 projections.

The 2016 Proposed Budget assumes the Health Department will realize \$83.3 million in revenue, a 3.6% reduction from the 2015 projection. This is primarily due to prior period adjustments in 2015, partially offset by increased State Aid reimbursements.

HEALTH DEPARTMENT



HE - HEALTH DEPARTMENT

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|---|--------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 13,796,444 | 14,760,236 | 14,424,130 | 15,177,951 |
| | BB - EQUIPMENT | 19,732 | 53,000 | 68,000 | 36,000 |
| | DD - GENERAL EXPENSES | 711,874 | 1,331,050 | 1,142,050 | 949,997 |
| | DE - CONTRACTUAL SERVICES | 368,901 | 392,330 | 392,330 | 392,330 |
| | DG - VAR DIRECT EXPENSES | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| | HF - INTER DEPARTMENTAL CHARGES | 5,327,005 | 6,620,845 | 6,620,845 | 5,402,120 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 130,331,014 | 135,000,000 | 135,000,000 | 135,000,000 |
| EXP Total | | 155,554,970 | 163,157,461 | 162,647,355 | 161,958,398 |
| REV | BC - PERMITS & LICENSES | 5,757,905 | 5,480,087 | 5,480,087 | 5,482,750 |
| | BD - FINES & FORFEITS | 228,397 | 250,000 | 220,000 | 250,000 |
| | BF - RENTS & RECOVERIES | 11,138,682 | 470,000 | 8,089,936 | 470,000 |
| | BH - DEPT REVENUES | 3,033,413 | 1,413,700 | 3,019,822 | 3,014,700 |
| | BW - INTERFUND CHARGES REVENUE | 79,843 | 57,100 | 57,100 | 57,516 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 61,940,636 | 72,765,000 | 69,543,620 | 74,027,000 |
| REV Total | | 82,178,876 | 80,435,887 | 86,410,565 | 83,301,966 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 165 | 169 | 172 |
| | ORDINANCE | 5 | 3 | 3 |
| Full-time | | 170 | 172 | 175 |
| Part-time | | 15 | 15 | 17 |
| Seasonal | | 19 | 11 | 19 |
| Part-time/Seasonal Total | | 34 | 26 | 36 |



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-24 Hours | Includes the percent of priority communicable disease reports responded to within 24 hours. | Maintain rapid response to priority communicable disease reports (possible Bio-terrorism events). |
| 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. |

HEALTH DEPARTMENT



| Category | Performance Measures | Description | Goal Statement |
|---------------------------------|----------------------------|---|--|
| 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. |
| 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. FTEs 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. |
| 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 Engr 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. |
| Environmental Health Regulation | Sub-Div Engr 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. |

HEALTH DEPARTMENT



| Category | Performance Measures | Description | Goal Statement |
|---------------------------------|------------------------------|--|--|
| Environmental Health Regulation | Swimming Pool Engnr-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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Call Back Rsp-15 Minutes | 84.4% | 67.6% | 100.0% | 81.0% | 100.0% |
| % CD Rpts Rsp-24 Hours | 100.0% | 100.0% | -- | 100.0% | 100.0% |
| % HIV Partners Contacted | 37.8% | 35.8% | 80.0% | 26.8% | 80.0% |
| % NYSDOH Reports on Time | 104.8% | 100.0% | 100.0% | 100.0% | 100.0% |
| % Sant Cmplnts Investigated | 90.0% | 88.4% | 90.0% | 87.6% | 90.0% |
| % Tobac Vendors Cmplc ATUPA | 95.1% | 95.5% | 92.0% | 96.4% | 92.0% |
| Artl XI Engnr Plans-Backlog | 0.6 | 1.3 | 1.0 | 3.7 | 1.0 |
| Children's Camps Permitted | 129 | 128 | 140 | 118 | 130 |
| DOT Encounters per Staff | 168.6 | 142.6 | 100.0 | 124.9 | 100.0 |
| Drinking Water-SDWIS Tests | 206,529 | 239,582 | 220,000 | 111,505 | 225,000 |
| Enforcement Fines Assessed | \$415,455 | \$269,015 | \$300,000 | \$148,025 | \$300,000 |
| Primary Food Inspections | 6,649 | 7,162 | 7,375 | 3,367 | 7,375 |
| Pub Water Sanitary Surveys | 9 | 22 | 16 | 9 | 16 |
| PWS Engnr Plans-Backlog | 18.5 | 29.1 | 2.0 | 26.0 | 2.0 |
| Sub-Div Engnr Plans-Backlog | 1.8 | 4.9 | 1.0 | 4.0 | 1.0 |
| Swimming Pool Engnr-Backlog | 0.5 | 2.0 | 2.0 | 2.8 | 2.0 |
| Temp Food Svc Permits Issued | 1,231 | 1,622 | 1,125 | 630 | 1,300 |



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.

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 and provides 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

OBJECTIVES

- Increase timeliness of CDBG funding to 5% over HUD benchmark
- Cross train staff as part of redistribution of workload due to staff reduction

HOUSING AND COMMUNITY DEVELOPMENT



2016 BUDGET HIGHLIGHTS

Expenses in the 2016 Proposed Budget for the Office of Housing and Community Development are \$972,076, a 14.8% decrease from the 2015 projection. Expenses include Salary and Wages of \$972,076, a 1.0% decrease compared to the projected expense in 2015 primarily due to a new hire earning a lower salary rate. Other Than Personal Services (OTPS) expenses, including Inter Departmental Charges in 2016, are no longer included. The Homeless and Intervention program staff will be working at the Department of Social Services to enhance client support through a Memorandum of Understanding. The Department of Social Services will now claim the Inter Departmental Charges as a result.

The revenues in the 2016 Proposed Budget for the Office of Housing and Community Development are \$481,975, which is flat with the 2015 projection.

| HI - OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT | | | | | |
|--|--|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 1,230,558 | 819,500 | 982,041 | 972,076 |
| | DD - GENERAL EXPENSES | 0 | 2,000 | 2,000 | 0 |
| | HF - INTER DEPARTMENTAL CHARGES | 143,399 | 156,433 | 156,433 | 0 |
| EXP Total | | 1,373,957 | 977,933 | 1,140,474 | 972,076 |
| REV | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 650,461 | 370,750 | 370,750 | 370,750 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 176,640 | 111,225 | 111,225 | 111,225 |
| REV Total | | 827,101 | 481,975 | 481,975 | 481,975 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ORDINANCE | 14 | 16 | 16 |
| Full-time | | 14 | 16 | 16 |



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
- Ensure that all staff receives appropriate training that includes wellness and professional development
- Examine flexible work shifts/hours for select employees/departments that support constituents, employees, and the environment

OBJECTIVES

- Work with departments to streamline and consolidate same or similar functions
- 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
- Expand supervisory skills training to all Civil Service Employees Association and Ordinance employees

HUMAN RESOURCES



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the Department of Human Resources includes \$847,638 in expenses, a 12.2% decrease from the 2015 projection primarily due to a one-time lump sum termination payment in 2015. Salaries, Wages & Fees of \$822,638 includes nine full-time, two part-time, and one seasonal employee.

| PE - DEPARTMENT OF HUMAN RESOURCES | | | | | |
|------------------------------------|-----------------------------|----------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 650,613 | 863,328 | 934,717 | 822,638 |
| | DD - GENERAL EXPENSES | 9,179 | 18,600 | 18,600 | 13,000 |
| | DE - CONTRACTUAL SERVICES | 0 | 12,500 | 12,500 | 12,000 |
| EXP Total | | 659,792 | 894,428 | 965,817 | 847,638 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ORDINANCE | 9 | 9 | 9 |
| Full-time | | 9 | 9 | 9 |
| Part-time | | 2 | 2 | 2 |
| Seasonal | | 1 | 1 | 1 |
| Part-time/Seasonal Total | | 3 | 3 | 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 equal opportunity for groups who are traditionally the most discriminated against by offering employment assistance



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the Commission on Human Rights includes \$533,735 in expenses, a 6.4% increase from the 2015 projection. Salaries, Wages & Fees is \$518,285, a \$32,110 or a 6.6% increase due to the anticipated promotion of a current employee and the impact of current labor agreements. Other Than Personal Services (OTPS) expense is \$15,450, flat with the 2015 projection.

| HR - COMMISSION ON HUMAN RIGHTS | | | | | |
|--|-----------------------------|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 544,711 | 577,668 | 486,175 | 518,285 |
| | DD - GENERAL EXPENSES | 1,365 | 5,450 | 5,450 | 5,450 |
| | DE - CONTRACTUAL SERVICES | 0 | 10,000 | 10,000 | 10,000 |
| EXP Total | | 546,076 | 593,118 | 501,625 | 533,735 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|--------------|----------------------------|-----------------------------|-----------------------------|
| Full-time | CSEA | 6 | 6 | 5 |
| | ORDINANCE | 2 | 1 | 2 |
| Full-time | | 8 | 7 | 7 |
| Part-time | | 1 | 0 | 0 |
| Part-time/Seasonal Total | | 1 | 0 | 0 |



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 New York 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, and citizenship and dignity, as well as physical, social, and mental well-being among the youth of Nassau County.

GOALS

- Ensure 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 reviews 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 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

2016 BUDGET HIGHLIGHTS

Expenses for the Department of Human Services in the 2016 Proposed Budget are \$34.8 million, a 5.4% decrease from the 2015 projection. Salaries, Wages & Fees is \$4.4 million, a 10.5% decrease from the 2015 projection. The 2016 salary decrease is primarily due to lower terminal

HUMAN SERVICES



leave, a shifting of salaries previously paid in the General Fund to the Grant Fund, and attrition savings from the Voluntary Separation Incentive Program (VSIP), partially offset by the impact of current labor agreements.

Other Than Personal Services (OTPS) expenses including interdepartmental charges are \$30.4 million, a 4.7% decrease from the 2015 projection primarily due to anticipated lower printing and postage expenses. In addition, a change in funding from the New York State Office of Children and Families Services (OCFS) resulted in a shift of expenses to the Grant Fund.

The revenues for the Department of Human Services in the 2016 Proposed Budget are \$15.8 million, a 6.9% reduction from the 2015 projection, due to an appropriation shift from the General Fund to the Grant Fund and a decrease in Federal Aid passed through the New York State Office of the Aging.

| HS - DEPARTMENT OF HUMAN SERVICES | | | | | |
|-----------------------------------|--|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 4,773,274 | 5,157,263 | 4,890,013 | 4,375,567 |
| | BB - EQUIPMENT | 0 | 30,000 | 30,000 | 23,962 |
| | DD - GENERAL EXPENSES | 1,034,443 | 1,069,864 | 1,069,864 | 1,049,864 |
| | DE - CONTRACTUAL SERVICES | 25,104,950 | 26,552,331 | 26,991,259 | 26,262,331 |
| | HF - INTER DEPARTMENTAL CHARGES | 3,400,811 | 3,774,107 | 3,774,107 | 3,044,331 |
| EXP Total | | 34,313,478 | 36,583,565 | 36,755,243 | 34,756,055 |
| REV | BD - FINES & FORFEITS | 18,539 | 40,000 | 40,000 | 40,000 |
| | BF - RENTS & RECOVERIES | 1,778,403 | 0 | 30,299 | 28,941 |
| | BH - DEPT REVENUES | 0 | 0 | 15 | 0 |
| | BJ - INTERDEPT REVENUES | 258,393 | 100,000 | 100,000 | 100,000 |
| | BW - INTERFUND CHARGES REVENUE | 145,000 | 125,000 | 125,000 | 100,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 5,581,395 | 5,577,024 | 5,577,024 | 5,377,911 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 10,142,264 | 10,614,824 | 11,053,752 | 10,114,824 |
| REV Total | | 17,923,993 | 16,456,848 | 16,926,090 | 15,761,676 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 61 | 58 | 53 |
| | ORDINANCE | 9 | 9 | 9 |
| Full-time | | 70 | 67 | 62 |
| Part-time | | 8 | 7 | 7 |
| Part-time Total | | 8 | 7 | 7 |



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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Adult Day Svc-# Svc Hrs | 70,046 | 66,648 | 65,000 | 28,369 | 55,000 |
| Case Management-#Svc Hrs | 22,732 | 19,838 | 23,000 | 9,550 | 20,000 |
| Congregate Meals-# Meals | 202,361 | 193,229 | 185,000 | 88,639 | 170,000 |
| Home Dlvr'd Meals-# Meals | 401,546 | 423,570 | 410,000 | 212,504 | 425,000 |
| Transportation-#1 Way Trips | 139,566 | 137,625 | 130,000 | 62,732 | 120,000 |



| 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| YB-Agency Contacts | 103 | 475 | 60 | 509 | 200 |
| YB-Claim Reviews Audited | 340 | 459 | 175 | 257 | 375 |
| YB-Cnty & Muni Applications | 166 | 23 | 20 | 0 | 20 |
| YB-Community Collaborations | 199 | 225 | 20 | 140 | 100 |
| YB-Contracts Processed | 47 | 60 | 56 | 45 | 45 |
| YB-RHY Service Contacts | 5,787 | 26,596 | 1,700 | 11,190 | 5,000 |
| YB-Youth Served | 26,628 | 55,270 | 10,000 | 33,161 | 46,500 |



| 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. | Having re-established the volunteer parking enforcement program in all eight precincts, our goal is to enlist more volunteers and coordinate a more effective relationship with PD patrol and enforcement personnel. 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. | Continue to expand 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 more user friendly access to services, information, technology and programs as they apply to the disabled community. |

| Office for the Physically Challenged | | | | | |
|---|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| HC Parking Permits-Total | 27,328 | 24,895 | 22,500 | 10,119 | 17,500 |
| HP-Volunteer Prog Tck Issd | 0 | 28 | 750 | 36 | 400 |
| OPC Advocacy & Education | 5,882 | 5,067 | 6,500 | 2,557 | 6,500 |
| OPC Website Hits | 2,550 | 2,526 | 5,500 | 2,558 | 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 <u>monitoring and incident reports</u> . |
| 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. |

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 | 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. |
| 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Utilization-ACT Slots | 98.9% | 97.6% | 95.0% | 97.0% | 95.0% |
| % Utilization-HCBS Slots | 101.2% | 110.2% | 90.0% | 96.1% | 90.0% |
| % Utilizn-Apart Treat Beds | 95.0% | 94.6% | 90.0% | 96.3% | 90.0% |
| % Utilizn-Comm Rsdnc Beds | 93.5% | 94.5% | 90.0% | 96.8% | 90.0% |
| % Utilizn-Suprt Housing Beds | 95.7% | 97.0% | 90.0% | 98.0% | 90.0% |
| Active AOT Orders | 145 | 182 | 115 | 210 | 115 |
| Court Services-Persons Served | 725 | 794 | 500 | 920 | 500 |
| EAP-Persons Treated | 89 | 79 | 55 | 94 | 55 |
| MH Court-Persons Served | 31 | 38 | 20 | 36 | 20 |
| MH Housing Placements | 216 | 205 | 110 | 64 | 110 |
| On-site Rvw-Treat & Prev Prog | 200 | 208 | 79 | 88 | 79 |
| Prog Reviews & Evaluations | 90 | 93 | 65 | 11 | 65 |
| SAC-Persons Served | 608 | 579 | 575 | 555 | 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
- Create, develop or purchase management software tools promote efficiencies for both departmental operations and constituent interactions
- 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 County's employees
- Increase the number of hits to the County website over the prior year's volume



2016 BUDGET HIGHLIGHTS

The expenses in the 2016 Proposed Budget for the Department of Information Technology are \$22.2 million, an 8.0% increase from the 2015 projection. Salaries, Wages & Fees is \$7.5 million, a 1.3% decrease from the 2015 projection, due to an increase in the labor cost allocated to capital projects and by attrition savings from the Voluntary Separation Incentive Program (VSIP). Other Than Personal Services (OTPS) in the 2016 Proposed Budget is \$14.6 million, a 13.5% increase from the 2015 projection, which is primarily due to the Technology Fund no longer paying for contractual services.

The revenues in the 2016 Proposed Budget for the Department of Information Technology are \$8.5 million, a 15.7% increase from the 2015 projection. The increase is primarily due to higher Information Technology expenses that the County allocates throughout the departments that receive revenue reimbursement.

| IT - INFORMATION TECHNOLOGY | | | | | |
|-----------------------------|--------------------------------|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 6,943,217 | 7,175,062 | 7,637,483 | 7,538,669 |
| | DD - GENERAL EXPENSES | 240,235 | 336,200 | 336,200 | 441,200 |
| | DE - CONTRACTUAL SERVICES | 8,751,663 | 8,647,849 | 8,647,849 | 10,192,315 |
| | DF - UTILITY COSTS | 4,100,625 | 3,900,000 | 3,900,000 | 3,992,100 |
| EXP Total | | 20,035,739 | 20,059,111 | 20,521,532 | 22,164,284 |
| REV | BF - RENTS & RECOVERIES | 121,365 | 0 | 0 | 0 |
| | BH - DEPT REVENUES | 379 | 0 | 48,330 | 0 |
| | BJ - INTERDEPT REVENUES | 4,763,298 | 6,834,964 | 6,834,964 | 8,363,595 |
| | BW - INTERFUND CHARGES REVENUE | 210,478 | 488,511 | 488,511 | 167,012 |
| REV Total | | 5,095,519 | 7,323,475 | 7,371,805 | 8,530,607 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 78 | 77 | 76 |
| | ORDINANCE | 4 | 6 | 6 |
| Full-time | | 82 | 83 | 82 |
| Part-time | | 1 | 1 | 1 |
| Part-time/Seasonal Total | | 1 | 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. |

| Department of Information Technology | | | | | |
|---|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| # Users Trained-Technology | 628 | 662 | 1,200 | 207 | 600 |
| % Core Network Uptime | 99.9% | 99.9% | 99.0% | 100.0% | 99.9% |



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 Commissioner 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 services
- The investigation and remediation of fraudulent activities or improper billing by contractors, vendors, and consultants with whom the County does business
- The investigation, with Risk Management, of claims of workplace violence
- The identification and investigation of 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
- Recommend controls and procedures that will reduce opportunities for fraud, waste, and abuse in County operations

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the Commissioner of Investigations is \$5,500 in expenses \$5,000 of which is Contractual Services, which is unchanged from 2015.

| AC - COMMISSIONER OF INVESTIGATIONS | | | | | |
|-------------------------------------|---------------------------|-------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | DD - GENERAL EXPENSES | 0 | 500 | 500 | 500 |
| | DE - CONTRACTUAL SERVICES | 0 | 5,000 | 5,000 | 5,000 |
| EXP Total | | 0 | 5,500 | 5,500 | 5,500 |



VISION

The Office of Labor Relations strives to provide superior labor relation services to all departments and 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 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

LABOR RELATIONS



2016 BUDGET HIGHLIGHTS

Expenses in the 2016 Proposed Budget for the Office of Labor Relations are \$794,796, a 2.6% increase from the 2015 projection. The 2016 salary appropriation of \$389,696 is a 5.5% increase from the 2015 projection and is primarily due to one additional full-time employee. Other Than Personal Services (OTPS) are \$405,100, unchanged from the 2015 projection.

| LR - OFFICE OF LABOR RELATIONS | | | | | | |
|--------------------------------|-----------------------------|----------------|---------------------|--------------------------|----------------------|--|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget | |
| EXP | AA - SALARIES, WAGES & FEES | 321,850 | 403,858 | 369,246 | 389,696 | |
| | DD - GENERAL EXPENSES | 0 | 5,100 | 5,100 | 5,100 | |
| | DE - CONTRACTUAL SERVICES | 333,050 | 400,000 | 400,000 | 400,000 | |
| EXP Total | | 654,900 | 808,958 | 774,346 | 794,796 | |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ORDINANCE | 4 | 4 | 5 |
| Full-time | | 4 | 4 | 5 |
| Seasonal | | 1 | 0 | 0 |
| Part-time/Seasonal Total | | 1 | 0 | 0 |



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; helps department maximize and administer 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 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 reviews; 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 and Multi-Year Financial Plan (MYP), as well as Monthly Financial Reports. Budget accomplishes this by assigning a Budget Examiner to each key County operational area. Budget also works with departments to develop Smart Government Initiatives, which Budget reviews in conjunction with monthly forecasts. The examiners are responsible for approving and processing financial transactions, contracts and purchase orders, and providing expertise on operating and capital budget-related matters as well as revenue management.

Grants Management 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 helps develop, with other departments, administrative, financial, and operational policies and procedures related to grants. It also performs a central role in the administration of grants by 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 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 goals and measureable 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 the County's 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. It continually reviews the TPA reports on medical claims, lost time, medical bill savings reports, nurse case management, and auto accidents. Risk Management 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).

COMPLIANCE

Compliance works to ensure compliance with applicable Federal, State, and local laws and regulations across multiple departments. It works with administrators to develop internal controls, including assisting department heads and managers with establishing compliance procedures specific to their operations. It also conducts reviews to ensure compliance with legal and regulatory requirements, or to assist in demonstrating compliance when necessary to substantiate good stewardship. The Compliance Officer may review, revise, and recommend policies/procedures as needed and investigate and act upon issues related to non-compliance. Compliance may propose corrective and preventive action plans; monitor internal and external audits to identify potential non-compliance issues; and advise and monitor departments relative to compliance problems.



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
- Ensure compliance with applicable Federal, State, and local laws and regulations and County policies and procedures

OBJECTIVES

- Develop a balanced Operating 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 the 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
- Monitor and improve internal controls throughout the County

2016 BUDGET HIGHLIGHTS

Expenses in the 2016 Proposed Budget for OMB are \$491.2 million, a \$13.9 million or 2.9% increase from the 2015 projection. The increase is primarily attributable to \$40.0 million in Debt Service Chargebacks, which is offset by a \$24.7 million decrease in Other Expenses. The reduction in Other Expenses consists of Other Suits and Damages being appropriated into the Litigation Fund and no longer funding a Contingency Reserve. In the 2016 Proposed Budget, Nassau County will no longer appropriate for the Mission payment to Nassau Health Care Corporation (NHCC), according to the Successor agreement. The 2016 Proposed Budget includes \$1.3 million in Countywide attrition savings.



Revenues in the 2016 Proposed Budget for OMB are \$1.4 billion, which is \$32.0 million or 2.3% higher than the 2015 projection. The increase includes \$7.5 million as the first of three payments from the towns and cities for Fashion Institute of Technology (FIT) for prior years' recovery. The payments are a result of successful litigation. The increase also includes \$18 million of remaining proceeds from the Tobacco Settlement, where the Master Settlement Agreement (MSA) was initially entered into in 1998 by forty-six states including New York (along with certain other jurisdictions) and the then four largest United States tobacco manufacturers: Philip Morris USA Inc., Lorillard Tobacco Company, Brown & Williamson Tobacco Corporation, and R.J. Reynolds Tobacco Company. In 1999, Nassau County sold to the Nassau County Tobacco Settlement Corporation (the Corporation), the County's right, title and interest in the future payments it was entitled to receive under the MSA and the related New York consent decree, in exchange for the net proceeds of the Corporation's 1999 bonds and the beneficial interest in a residual trust entitled to receive, among other things, the proceeds of later-issued Corporation bonds. In 2006, the Corporation issued bonds to refund its 1999 bonds and to provide the County with additional bond proceeds as beneficiary of the residual trust. The Administration is appropriating the remaining proceeds of the 2006 bonds of approximately \$18 million in the 2016 Budget.

The Governor's Property Tax Freeze Credit program requires the County to stay within the New York State Property Tax Cap. The 2016 Proposed 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; consequently, the adjustment will not financially affect them.

MANAGEMENT AND BUDGET



BU - OFFICE OF MANAGEMENT AND BUDGET

| E/R | | | | | |
|---|----------------------|----------------------|--------------------------|----------------------|--|
| EXP 10 - OFFICE OF MANAGEMENT AND BUDGET | | | | | |
| OBJECT AND NAME | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget | |
| AA - SALARIES, WAGES & FEES | 4,108,034 | 4,968,928 | 4,866,787 | 4,492,466 | |
| AB - FRINGE BENEFITS | 23,104,118 | 25,232,436 | 25,682,318 | 25,827,010 | |
| AC - WORKERS COMPENSATION | 6,647,358 | 8,688,986 | 8,688,986 | 8,610,155 | |
| BB - EQUIPMENT | 0 | 5,000 | 5,000 | 5,000 | |
| DD - GENERAL EXPENSES | 64,810 | 114,105 | 114,105 | 114,105 | |
| DE - CONTRACTUAL SERVICES | 2,055,080 | 2,909,566 | 2,909,566 | 2,765,927 | |
| GA - LOCAL GOVT ASST PROGRAM | 65,321,196 | 68,501,853 | 66,737,410 | 67,626,890 | |
| HC - NHC ASSN EXP | 13,000,000 | 13,000,000 | 0 | 0 | |
| HD - DEBT SERVICE CHARGEBACKS | 274,280,868 | 315,299,990 | 286,033,791 | 325,978,869 | |
| HF - INTER-DEPARTMENTAL CHARGES | 6,485,800 | 3,255,676 | 3,255,676 | 3,580,566 | |
| HH - INTERFUND CHARGES | 15,690,559 | 27,914,544 | 27,914,544 | 25,712,807 | |
| JA - CONTINGENCIES RESERVE | 160,769 | 0 | 0 | 0 | |
| LH - TRANS TO PDH SUITS & DAMAGES | 11,250,000 | 0 | 0 | 0 | |
| NA - NCIFA EXPENDITURES | 1,550,000 | 1,900,000 | 1,900,000 | 1,950,000 | |
| OO - OTHER EXPENSE | 29,523,115 | 53,104,038 | 49,798,147 | 25,070,876 | |
| 10 - OFFICE OF MANAGEMENT AND BUDGET Total | 453,241,707 | 524,895,122 | 477,906,330 | 491,734,671 | |
| 30 - FISCAL ANALYSIS | | | | | |
| AA - SALARIES, WAGES & FEES | 0 | (1,139,497) | (550,000) | (498,026) | |
| 30 - FISCAL ANALYSIS Total | 0 | (1,139,497) | (550,000) | (498,026) | |
| EXP Total | 453,241,707 | 523,755,625 | 477,356,330 | 491,236,645 | |
| REV 10 - OFFICE OF MANAGEMENT AND BUDGET | | | | | |
| OBJECT AND NAME | | | | | |
| AA - FUND BALANCE | 99,076,664 | 10,000,000 | 6,694,981 | 0 | |
| BD - FINES & FORFEITS | 1,316,018 | 1,190,000 | 1,190,000 | 1,215,000 | |
| BF - RENTS & RECOVERIES | 2,354,027 | 3,714,828 | 3,714,828 | 31,420,224 | |
| BG - REVENUE OFFSET TO EXPENSE | 12,449,672 | 10,812,000 | 10,812,000 | 12,800,000 | |
| BH - DEPT REVENUES | 620,000 | 620,000 | 620,000 | 620,000 | |
| BJ - INTERDEPT REVENUES | 48,219,875 | 48,213,690 | 48,213,690 | 48,350,532 | |
| BO - PAYMENT IN LIEU OF TAXES | 10,006,156 | 11,663,465 | 12,500,000 | 12,980,179 | |
| BQ - CAPITAL RESOURCES FOR DEBT | 0 | 18,000,000 | 0 | 0 | |
| BS - OTB NON-TAX REVENUE | 0 | 9,000,000 | 0 | 20,000,000 | |
| BW - INTERFUND CHARGES REVENUE | 30,964,681 | 52,660,252 | 52,660,252 | 37,342,198 | |
| FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES | 15,073 | 92,400 | 92,400 | 92,400 | |
| IF - INTERFUND TRANSFERS | 11,048,242 | 0 | 0 | 0 | |
| SA - STATE AID - REIMBURSEMENT OF EXPENSES | 652,716 | 232,200 | 232,200 | 232,200 | |
| TA - SALES TAX COUNTYWIDE | 1,006,373,287 | 1,056,147,928 | 1,028,504,814 | 1,042,478,623 | |
| TB - PART COUNTY SALES TAX | 88,819,612 | 90,048,482 | 87,691,596 | 81,809,065 | |
| TL - PROPERTY TAX | 77,801,511 | 106,380,782 | 106,445,558 | 102,207,745 | |
| TO - OTB 5% TAX | 2,922,710 | 2,557,667 | 2,557,667 | 2,385,331 | |
| 10 - OFFICE OF MANAGEMENT AND BUDGET Total | 1,392,640,244 | 1,421,333,694 | 1,361,929,986 | 1,393,933,497 | |
| REV Total | 1,392,640,244 | 1,421,333,694 | 1,361,929,986 | 1,393,933,497 | |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|--------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ORDINANCE | 25 | 26 | 26 |
| Full-time | | 25 | 26 | 26 |
| Part-time | | 5 | 2 | 5 |
| Part-time/Seasonal Total | | 5 | 2 | 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| # New Grants Identified | 128 | 141 | 132 | 79 | 132 |
| % 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Safety Inspc-Cmplnt Driven | 100% | 100% | 100% | 100% | 100% |
| Risk Management Procedures | 25 | 15 | 14 | 6 | 12 |
| Safety Inspc-Reoccurring | 15 | 19 | 15 | 8 | 15 |
| Safety Risk Mgmt Train Classes | 2 | 2 | 2 | 5 | 2 |
| Triad Audits | 84 | 64 | 72 | 30 | 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 work 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 Biology, 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 its complementary functions.

- **Latent Prints:** 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 Biology:** 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 Biology Section.

- 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
- Accredit 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

2016 BUDGET HIGHLIGHTS

The expenses for the Office of the Medical Examiner in the 2016 Proposed Budget are \$8.0 million, a 2.9% increase from the 2015 projection. Expenses include Salaries, Wages & Fees of \$7.1 million, a 3.6% increase from the 2015 projection. The 2016 salary increase is primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

Other Than Personal Services (OTPS) expenses are \$830,315, a 2.8% decrease from the 2015 projection. This is primarily due to anticipated lower operating general expenses in 2016 based on actual trends.

MEDICAL EXAMINER



The 2016 Proposed Budget assumes the Office of the Medical Examiner will collect \$25,000 in fee-related revenue consistent with the 2015 projection and prior year activity.

| ME - MEDICAL EXAMINER | | | | | |
|-----------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 6,592,325 | 7,289,637 | 6,892,253 | 7,138,429 |
| | BB - EQUIPMENT | 38,278 | 46,700 | 46,700 | 40,029 |
| | DD - GENERAL EXPENSES | 614,819 | 707,495 | 707,495 | 688,039 |
| | DE - CONTRACTUAL SERVICES | 60,164 | 100,199 | 100,199 | 102,247 |
| EXP Total | | 7,305,586 | 8,144,031 | 7,746,647 | 7,968,744 |
| REV | BF - RENTS & RECOVERIES | 9,775 | 0 | 57,179 | 0 |
| | BH - DEPT REVENUES | 26,986 | 25,000 | 25,000 | 25,000 |
| REV Total | | 36,761 | 25,000 | 82,179 | 25,000 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 72 | 67 | 68 |
| | ORDINANCE | 3 | 3 | 3 |
| Full-time | | 75 | 70 | 71 |
| Part-time | | 11 | 10 | 10 |
| Part-time/Seasonal Total | | 11 | 10 | 10 |



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 | 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. |

MEDICAL EXAMINER



| Category | Performance Measures | Description | Goal Statement |
|-----------------------|------------------------------|--|--|
| 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. |
| 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 Fmnc-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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Alcohol DWI Cases-Avg Days | 8.7 Days | 6.8 Days | 3.0 Days | 10.8 Days | 3.0 Days |
| Assault Forensics-Avg Days | 67.6 Days | 74.9 Days | 30.0 Days | 59.6 Days | 30.0 Days |
| Autopsy Report-Avg Days | 123.9 Days | 91.0 Days | 90.0 Days | 87.7 Days | 90.0 Days |
| Burglary Forensics-Avg Days | 57.0 Days | 59.3 Days | 30.0 Days | 47.9 Days | 30.0 Days |
| Drug DWI Cases-Avg Days | 62.7 Days | 59.3 Days | 36.0 Days | 57.8 Days | 36.0 Days |
| Homicide Fmnc-Avg Days | 96.7 Days | 62.4 Days | 30.0 Days | 78.9 Days | 60.0 Days |
| Known Exemplar-Avg Days | 86.8 Days | 71.6 Days | 30.0 Days | 65.1 Days | 30.0 Days |
| Latent Print Cases-Avg Days | -- | 176.0 Days | 150.0 Days | 118.9 Days | 90.0 Days |
| Other Forensics-Avg Days | 24.3 Days | 41.5 Days | 30.0 Days | 34.8 Days | 30.0 Days |
| Pend->Final Cause Death-Avg | 83.8 Days | 79.5 Days | 56.0 Days | 77.5 Days | 56.0 Days |
| Robbery Forensics-Avg Days | 58.7 Days | 73.0 Days | 30.0 Days | 50.5 Days | 30.0 Days |
| Sex Assault Fmnc-Avg Days | 83.7 Days | 81.2 Days | 30.0 Days | 59.0 Days | 30.0 Days |
| Toxicology Analysis-Avg Days | 59.7 Days | 59.0 Days | 30.0 Days | 61.2 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

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 assure 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

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 the County's Women, Minority Business Enterprise (M/WBE) program, and the 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, thereby affirming its Vision that all citizens participate in the life of their community while receiving the support they need to be productive and valued community members. 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

- Produce a Disparity Study on the utilization of M/WBEs in County procurement
- Maintain compliance with the Disadvantaged Business Enterprise Program
- Sustain compliance with M/WBE Program
- Provide technical assistance and informational workshops for certified M/WBEs

OBJECTIVES

- Implement and begin analysis of the second phase of data collection for the Disparity Study
- 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
- Conduct Workforce Diversity workshops with all County department heads
- Improve and increase MWBE participation in County contracts, particularly in construction
- Design and execute a Merchant's Commerce Market for all Nassau County MWBEs for them to be able 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 Veolia Transportation, Inc., operator of the County’s bus system, in accordance with Federal law to prevent denial, recapture and sanctioning of funding
- Monitor and assist County departments and agencies with compliance of Federal and State regulations regarding MWBE

2016 BUDGET HIGHLIGHTS

Expenses in the 2016 Proposed Budget for the Office of Minority Affairs are \$570,596, a 3.7% increase from the 2015 projection. Expenses include Salaries, Wages & Fees of \$515,826, a 4.3% increase from the 2015 projection, primarily due to an increase in part-time and seasonal employee expenses. Other Than Personal Services (OTPS), expense is \$54,770, a 2.1% decrease from the 2015 projection attributable to lower traveling expense.

| MA - OFFICE OF MINORITY AFFAIRS | | | | | |
|---------------------------------|-----------------------------|----------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 449,514 | 520,160 | 494,328 | 515,826 |
| | DD - GENERAL EXPENSES | 14,129 | 24,970 | 24,970 | 24,970 |
| | DE - CONTRACTUAL SERVICES | 16,493 | 31,000 | 31,000 | 29,800 |
| EXP Total | | 480,136 | 576,130 | 550,298 | 570,596 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|--------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | ORDINANCE | 6 | 6 | 6 |
| Full-time | | 6 | 6 | 6 |
| Part-time | | 2 | 2 | 2 |
| Seasonal | | 0 | 1 | 1 |
| Part-time/Seasonal Total | | 2 | 3 | 3 |



PERFORMANCE MANAGEMENT

| Office of Minority Affairs | | | |
|-----------------------------------|-------------------------------|---|---|
| Category | Performance Measures | Description | Goal Statement |
| Economic Growth | % Total Payments-MWBE | Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), by the County and New York State. | To increase MWBE business activity in Nassau County. |
| 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 | 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 minority and women owned (MWBE) and Disadvantaged Business Enterprises (DBE) firms by the Office of Minority Affairs. | Provide technical assistance and informational workshops for certified MWBE 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 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 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), by the County and the State. | To increase MWBE business activity in Nassau County. |
| Economic Growth | Pre Bid Conferences | Includes the total number of Pre-Bid Conferences the Office of Minority Affairs attended (including Nassau Community College but excluding non-profits and municipalities), by the County and the State. | To increase MWBE business activity in Nassau County. |
| Economic Growth | Pre Construction Conferences | Includes the total number of Pre-Construction Conferences the Office of Minority Affairs attended (including Nassau Community College but excluding non-profits and municipalities), by the County and the State. | Provide assistance to Primary Contractors in meeting and /or exceeding their MWBE goals. This insures Nassau County achieves State MWBE mandates. |

MINORITY AFFAIRS



| Category | Performance Measures | Description | Goal Statement |
|-----------------|---|--|--|
| Economic Growth | Cultural Celebrations & Community Outreach Programs | Includes the total number of Cultural Celebrations & Community Outreach Programs offered to the residents by the Office of Minority Affairs. | Increase awareness of Diversity and Inclusion in order to promote an accepting diverse Nassau County |
| Economic Growth | Bid Notifications to MWBE's | Includes the total number of Bid Notifications sent to minority and women owned business enterprises (MWBE), including Nassau Community College but excluding non-profits and municipalities, by the County. | To increase MWBE business activity in Nassau County. |
| Economic Growth | Bid Notifications to DBE's | Includes the total number of Bid Notifications sent to Disadvantaged Business Enterprises (DBE), including Nassau Community College but excluding non-profits and municipalities, by the County. | To increase DBE business activity in Nassau County. |
| Economic Growth | Goal Settings DBE | Includes the total number of Disadvantaged Business Enterprises (DBE) Goals calculated and established for NICE by the County. | To increase DBE business activity in Nassau County. |
| Economic Growth | Utilization Plans | Includes the total number of Utilization Plans reviewed (including Nassau Community College but excluding non-profits and municipalities), by the County and the State. | To increase MWBE business activity in Nassau County. |

| Office of Minority Affairs | | | | | |
|---|---------------|---------------|--------------|----------------------|--------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Total Payments-MWBE | 8.19% | 9.32% | 19.00% | 8.19% | 15.00% |
| % Voucher Payments-DBE | 1.06% | 1.37% | 10.00% | 0.65% | 3% |
| Dvrsty Mgmt/Affrmtv Act Wrk Shp | 5 | 4 | 6 | 5 | 5 |
| OMA Bus Dvlop Workshops | 8 | 14 | 10 | 0 | 10 |
| OMA Tot Certifications-Annual | 187 | 204 | 200 | 77 | 200 |
| OMA Total Site Visits | 20 | 16 | 20 | 10 | 40 |
| Voucher Pay-Total DBE | \$ 5,264,672 | \$ 6,435,660 | \$10,000,000 | \$ 1,596,703 | \$10,000,000 |
| Voucher Pay-Total MWBE | \$ 42,697,967 | \$ 46,933,171 | \$55,000,000 | \$ 21,136,212 | \$55,000,000 |
| Pre Bid Conferences | -- | -- | -- | -- | 20 |
| Pre Construction Conferences | -- | -- | -- | -- | 20 |
| Cultural Celebrations & Community Outreach Programs | -- | -- | -- | -- | 10 |
| Bid Notifications to MWBE's | -- | -- | -- | -- | 100 |
| Bid Notifications to DBE's | -- | -- | -- | -- | 10 |
| Goal Settings DBE | -- | -- | -- | -- | 6 |
| Utilization Plans | -- | -- | -- | -- | 30 |



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 Restoration 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 and 2014 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

Recreation Services 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.



MUSEUMS DIVISION

Museums 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 OPERATIONS DIVISION

Golf Operations 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 also utilized the White Course as a qualifier course for tournament play.

GROUNDS AND MAINTENANCE DIVISION

Grounds and Maintenance is responsible for maintaining all County parks, museums, and preserves. The Division 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 revenue through marketing and promotional initiatives
- Pursue partnerships to provide needed services with minimal effect on 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

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

2016 BUDGET HIGHLIGHTS

The expenses for the Department of Parks, Recreation & Museums in the 2016 Proposed Budget are \$31.2 million, relatively flat with the 2015 projection.

Salaries, Wages & Fees is \$21.2 million, relatively flat with the 2015 projection. Full-time employee salary expenses are \$9.1 million, an increase of 7.7% compared to the 2015 projection. This increase is primarily due to the anticipation of transferring three employees to the General Fund from the Grant Fund, the impact of the current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP) and a decrease in hourly employee expenses (Part-Time and Seasonal). Hourly employee expenses are \$10.6 million in the 2016 Proposed Budget, a 6.3% decrease from the 2015 projection.

Other Than Personal Services (OTPS) expenses are \$10.0 million in the 2016 Proposed Budget, which is relatively flat with the 2015 projection. Equipment is \$400,000, which is 28.4% less than the 2015 projection. This decrease is primarily due to a reduction in grounds maintenance and recreation equipment. General Expenses are \$1.8 million, which is relatively flat with the 2015 projection. Contractual Services are \$7.8 million, which is a 2.6% increase compared to the 2015 projection, primarily due to a change in the accounting treatment for the Landmark Property Units (See below).

Revenues for the Department of Parks, Recreation & Museums in the 2016 Proposed Budget are \$26.1 million, an increase of 3.9% from the 2015 projection. Rents & Recoveries are \$2.2 million, which is a 44.4% increase from the 2015 projection. This increase is primarily due to a change in the accounting treatment for the Landmark Property Units (See below).

In 2016, the County is changing the accounting treatment for the Landmark Property Units. Revenues and Expenses are being grossed-up. This will affect Contractual Services and Rents & Recoveries. The full recognition of the rental revenue in Rents & Recoveries will offset the increase in the Contractual Services expense.

Departmental Revenues are \$20.8 million in the 2016 Proposed Budget, a 2.6% increase from the 2015 projection. The increase is primarily due to the anticipation of more revenue from Concessions and Greens Fees in 2016.

PARKS, RECREATION AND MUSEUMS



PK - PARKS, RECREATION AND MUSEUMS

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|-------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 19,931,516 | 16,536,686 | 21,205,076 | 21,230,509 |
| | BB - EQUIPMENT | 291,933 | 558,500 | 558,500 | 400,000 |
| | DD - GENERAL EXPENSES | 1,450,354 | 1,871,250 | 1,871,250 | 1,847,975 |
| | DE - CONTRACTUAL SERVICES | 5,712,237 | 7,563,100 | 7,563,100 | 7,761,600 |
| | HH - INTERFUND CHARGES | 0 | 148,499 | 148,499 | 0 |
| EXP Total | | 27,386,040 | 26,678,035 | 31,346,425 | 31,240,084 |
| REV | BF - RENTS & RECOVERIES | 1,689,610 | 1,616,800 | 1,498,743 | 2,164,136 |
| | BH - DEPT REVENUES | 17,722,392 | 21,137,320 | 20,290,291 | 20,815,395 |
| | BJ - INTERDEPT REVENUES | 65,667 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 42,302 | 0 | 42,302 | 42,302 |
| | TX - SPECIAL TAXES | 2,891,731 | 3,325,000 | 3,325,000 | 3,125,000 |
| REV Total | | 22,411,701 | 26,079,120 | 25,156,336 | 26,146,833 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 150 | 147 | 148 |
| | ORDINANCE | 6 | 5 | 6 |
| Full-time | | 156 | 152 | 154 |
| Part-time | | 208 | 143 | 204 |
| Seasonal | | 876 | 937 | 892 |
| Part-time/Seasonal Total | | 1,084 | 1,080 | 1,096 |

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. |

PARKS, RECREATION AND MUSEUMS



| Department of Parks, Recreation & Museums | | | | | |
|--|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Campsites Rented-Total | 40.3% | 34.4% | 38.0% | 24.1% | 37.0% |
| Field Court Reservations | 11,783 | 10,816 | 8,000 | 4,169 | 10,000 |
| Golf-Rounds Played | 238,761 | 237,902 | 250,000 | 87,017 | 240,000 |
| Leisure Passes Sold | 27,139 | 26,572 | 25,000 | 11,137 | 26,000 |
| Parks Attendance | 651,047 | 698,025 | 650,000 | 276,396 | 650,000 |
| Parks Revenue-Exc Rent | \$ 19,032,329 | \$ 19,664,077 | \$ 22,754,120 | \$ 10,082,573 | \$ 20,815,395 |
| Rec Prog-Children Registered | 1,004 | 888 | 1,000 | 999 | 1,000 |



VISION

The Nassau County Police Department maintains and enhances the confidence and trust of the people served; strengthens and extends partnerships with communities served; 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 six precincts, which cover approximately 85% of the geographical area of the County. Village and city police departments police the remaining areas of the County. 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 and other Services, Highway Patrol, Special Operations, Crisis Negotiation, Police Training and Applicant Investigations.

Two separate and distinct budgets fund the Nassau County Police Department. The Police Headquarters Fund (PDH), which all County taxpayers fund, supports investigations and specialized services for all localities in Nassau County. The Police District Fund (PDD) supports the uniform patrol force for those residents residing within the six precincts.

Commissioner of Police, who the County Executive appoints, manages and administers the Department. 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 and Support Services, each with specific functions and responsibilities.

- **The Patrol Division** primarily provides uniformed police services through the six precincts, Highway Patrol, Marine/Aviation Bureau, Mounted Unit, 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, Narcotics/Vice, and Special Investigations.
- **Support Services** provide a wide range of services vital to the Department's infrastructure and functionality. These include Information Technology, Fleet Service Bureau, Communications Bureau, Arrest Processing, Records Management, and Training.

The Police Department takes great pride in the fact that Nassau County is the safest community of its size in the United States.¹ Taking advantage of new technologies, the Department continues to make improvements to the recently implemented radio system, which continues to increase

¹ New York State, Division of Criminal Justice Services' Uniform Crime Report



public safety. The Department has implemented a new Smart 911 system. Smart 911 allows County residents to register and provide information about themselves, family members, homes, workplaces, medical conditions, and other critical information. This information will provide call takers, dispatchers, and first responders with additional critical caller data about subscribed callers to speed response times and improve response effectiveness. The Nassau County Police Department has supplied all of the villages with both mobile and portable radios, which will enable them to migrate onto the County's system.

The Police Department will continue to reduce crime through both proven patrol and detective techniques and through STRAT-COM, short for Strategic Communication, which is a model based on predictive analysis with the goal of more efficient policing. The STRAT-COM model aims to coordinate Department resources to focus on targeted areas of concern, as well as prolific offenders that drive crime numbers.

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

OBJECTIVES

- Ensure Nassau County residents continue to live in the safest county in America of its size
- Reduce the number of crimes that involve firearms
- Expand Intelligence Led Policing to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers
- Reduce the use of controlled substances, specifically narcotics, through education, the apprehension of those who violate New York State criminal statutes relating to narcotics, and appropriate referrals to treatment facilities
- Increase the apprehension of suspects who have outstanding warrants
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis
- Monitor and reduce non-mandated overtime

**2016 BUDGET HIGHLIGHTS****Police Department – Headquarters Fund and District Fund**

Expenses for both Police Department funds, PDD and PDH, in the 2016 Proposed Budget are \$839.1 million, a 3.5% increase from the 2015 projection. Salaries, Wages & Fees in the 2016 Proposed Budget are \$468.9 million. The salary increase is primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP) as well as the retirement of high-ranking police officers.

The 2016 Proposed 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 121 new police officers in early 2015 and expects to hire an additional 150 police officers in the fall of 2015. The 2016 Proposed Budget assumes hiring of an additional 189 police officers in 2016.

| POLICE DEPARTMENT | | | | | |
|---------------------------------|--------------|----------------------------|-----------------------------|-----------------------------|--|
| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget | |
| Full-time | CSEA | 729 | 758 | 744 | |
| | DAI | 360 | 343 | 360 | |
| | ORDINANCE | 13 | 11 | 11 | |
| | PBA | 1,648 | 1,577 | 1,648 | |
| | SOA | 342 | 324 | 342 | |
| Full-time | | 3,092 | 3,013 | 3,105 | |
| Part-time | | 504 | 446 | 502 | |
| Part-time/Seasonal Total | | 504 | 446 | 502 | |

Salaries, Wages & Fees and Fringe Benefits represent 87.2% of total operating expenses of the Police Department's 2016 Proposed Budget. The County projects the Department's 2015 overtime to be \$60 million. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset the cost of targeted policing initiatives. The County realizes these funding sources as either additional revenue to the Department or an offset against the overtime incurred. The 2016 Proposed Budget funds overtime of \$53.0 million, which represents 11.3% of the Salaries, Wages & Fees.

The 2016 Proposed Budget funds \$12.6 million in Workers' Compensation and \$94.5 million in Other Than Personal Services (OTPS), including \$63.5 million in Inter-Departmental Charges and Debt Service Chargebacks.

Aggregated revenue from both Police Funds in the 2016 Proposed Budget is \$839.1 million, a 3.0% increase from the 2015 projection and includes \$13.2 million in Inter-Departmental Revenues. The major revenue source for the Police Department is the property tax levy that



equates to 87.5% of the total revenue for the Department and is 86.0% of the total tax levy collected for the five major funds.

| POLICE DEPARTMENT | | | | | |
|-------------------|--|--------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 458,588,625 | 461,796,546 | 461,778,443 | 468,903,511 |
| | AB - FRINGE BENEFITS | 237,275,346 | 250,756,023 | 244,559,994 | 263,154,039 |
| | AC - WORKERS COMPENSATION | 10,654,133 | 10,788,979 | 11,388,979 | 12,556,098 |
| | BB - EQUIPMENT | 549,450 | 1,000,000 | 1,000,000 | 850,000 |
| | DD - GENERAL EXPENSES | 8,734,559 | 9,052,900 | 9,052,900 | 9,200,000 |
| | DE - CONTRACTUAL SERVICES | 9,892,790 | 12,792,797 | 12,792,797 | 12,100,000 |
| | DF - UTILITY COSTS | 4,384,980 | 4,706,564 | 4,706,564 | 4,854,564 |
| | HD - DEBT SERVICE CHARGEBACKS | 16,876,009 | 16,875,858 | 17,776,691 | 19,817,181 |
| | HF - INTER DEPARTMENTAL CHARGES | 42,143,142 | 41,964,979 | 41,964,979 | 43,669,171 |
| | HH - INTERFUND CHARGES | 5,816 | 16,985 | 16,985 | 16,985 |
| | LB - TRANS TO GEN FUND | 9,930,016 | 0 | 0 | 0 |
| | OO - OTHER EXPENSE | 887,096 | 6,000,000 | 6,000,000 | 4,000,000 |
| EXP Total | | 799,921,962 | 815,751,631 | 811,038,332 | 839,121,549 |
| REV | AA - OPENING FUND BALANCE | 27,468,770 | 5,000,000 | 5,000,000 | 0 |
| | BC - PERMITS & LICENSES | 4,950,095 | 5,028,500 | 4,728,500 | 4,628,500 |
| | BD - FINES & FORFEITS | 1,535,860 | 1,750,000 | 1,750,000 | 1,000,000 |
| | BE - INVEST INCOME | 31,302 | 288,700 | 288,700 | 32,300 |
| | BF - RENTS & RECOVERIES | 713,629 | 66,140 | 116,140 | 66,140 |
| | BH - DEPT REVENUES | 26,935,180 | 30,265,500 | 29,265,500 | 27,502,500 |
| | BJ - INTERDEPT REVENUES | 13,820,577 | 12,746,849 | 12,746,849 | 13,157,836 |
| | BW - INTERFUND CHARGES REVENUE | 468,400 | 25,007,300 | 25,007,300 | 32,794,298 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 1,021,776 | 1,064,600 | 1,064,600 | 1,064,600 |
| | IF - INTERFUND TRANSFRS | 11,250,000 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 878,712 | 589,000 | 589,000 | 589,000 |
| | TL - PROPERTY TAX | 709,637,861 | 710,044,042 | 710,044,042 | 734,132,875 |
| | TX - SPECIAL TAXES | 23,733,270 | 23,901,000 | 23,901,000 | 24,153,500 |
| REV Total | | 822,445,431 | 815,751,631 | 814,501,631 | 839,121,549 |

Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2016 Proposed Budget are \$436.5 million, a 4.4% increase from the 2015 projection. Salaries, Wages & Fees and Fringe Benefits are \$367.8 million, which represents 84.3% of expenses in the 2016 Proposed Budget. The overtime in the 2016 Proposed Budget is \$24.5 million, which represents 10.7% of the Salary, Wages & Fees. The 2016 Proposed Budget funds \$4.8 million in Workers' Compensation.

Police Headquarters OTPS in the 2016 Proposed Budget is \$63.9 million including \$40.5 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 2016 Proposed Budget are \$436.5 million, which include \$12.8 million from Inter-Departmental Revenues. The largest revenue source in the PDH Fund in the 2016 Proposed Budget is the property tax levy, which is \$353.0 million or 80.9% of the total PDH revenue. Other major revenue sources in the 2016 Proposed Budget are non-tax related

POLICE



department revenues consisting primarily of emergency ambulance fees of \$24.7 million and Special Taxes of \$24.2 million (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users). In addition, the 2016 Proposed Budget includes \$19.3 million in termination pay bonding.

| POLICE HEADQUARTERS FUND | | | | | |
|---|--|--------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 232,745,658 | 230,389,708 | 230,371,605 | 229,707,718 |
| | AB - FRINGE BENEFITS | 122,985,014 | 132,762,921 | 127,001,220 | 138,097,084 |
| | AC - WORKERS COMPENSATION | 3,480,938 | 3,204,850 | 3,804,850 | 4,840,350 |
| | BB - EQUIPMENT | 505,668 | 400,000 | 400,000 | 500,000 |
| | DD - GENERAL EXPENSES | 3,776,567 | 3,952,900 | 3,952,900 | 3,900,000 |
| | DE - CONTRACTUAL SERVICES | 9,489,354 | 11,868,497 | 11,868,497 | 11,500,000 |
| | DF - UTILITY COSTS | 3,134,673 | 3,352,000 | 3,352,000 | 3,500,000 |
| | HH - INTERFUND CHARGES | 5,816 | 16,985 | 16,985 | 16,985 |
| | LB - TRANS TO GEN FUND | 9,930,016 | 0 | 0 | 0 |
| | OO - OTHER EXPENSE | 61,345 | 250,000 | 250,000 | 4,000,000 |
| Expenses Excluding Interdepartmental Transfers | | 386,115,049 | 386,197,861 | 381,018,057 | 396,062,137 |
| Interdepartmental Transfers | | 36,378,626 | 36,273,593 | 37,239,665 | 40,479,109 |
| Expenses Including Interdepartmental Transfers | | 422,493,675 | 422,471,454 | 418,257,722 | 436,541,246 |
| REV | BC - PERMITS & LICENSES | 466,845 | 900,000 | 600,000 | 500,000 |
| | BE - INVEST INCOME | 18,718 | 17,300 | 17,300 | 17,300 |
| | BF - RENTS & RECOVERIES | 309,503 | 66,140 | 66,140 | 66,140 |
| | BH - DEPT REVENUES | 24,470,749 | 26,682,500 | 26,682,500 | 25,102,500 |
| | BW - INTERFUND CHARGES REVENUE | 242,168 | 15,007,300 | 15,007,300 | 19,254,772 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 1,011,046 | 1,064,600 | 1,064,600 | 1,064,600 |
| | IF - INTERFUND TRANSFERS | 11,250,000 | 0 | 0 | 0 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 878,712 | 589,000 | 589,000 | 589,000 |
| | TL - PROPERTY TAX | 348,317,369 | 342,069,082 | 342,069,082 | 353,037,433 |
| | TX - SPECIAL TAXES | 23,733,270 | 23,901,000 | 23,901,000 | 24,153,500 |
| Revenues Excluding Interdepartmental Transfers | | 410,698,380 | 410,296,922 | 409,996,922 | 423,785,245 |
| Interdepartmental Transfers | | 13,533,158 | 12,174,532 | 12,174,532 | 12,756,001 |
| Revenues Including Interdepartmental Transfers | | 424,231,538 | 422,471,454 | 422,171,454 | 436,541,246 |

| POLICE HEADQUARTERS FUND | | | | | |
|--------------------------|-----------|---------------------|----------------------|----------------------|--|
| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget | |
| Full-time | CSEA | 671 | 703 | 698 | |
| | DAI | 360 | 343 | 360 | |
| | ORDINANCE | 12 | 10 | 10 | |
| | PBA | 359 | 363 | 257 | |
| | SOA | 182 | 162 | 179 | |
| Full-time | | 1,584 | 1,581 | 1,504 | |
| Part-time | | 64 | 51 | 52 | |
| Part-time/Seasonal Total | | 64 | 51 | 52 | |

**POLICE DEPARTMENT DISTRICT (PDD)**

Expenses for the PDD Fund in the 2016 Proposed Budget are \$402.6 million, a 2.5% increase from the 2015 projection. Salaries, Wages & Fees and Fringe Benefits are \$364.3 million in the 2016 Proposed Budget, which represents 90.5% of operating expenses. Overtime in the 2016 Proposed Budget is \$28.6 million, which represents 11.9% of Salaries, Wages & Fees. The 2016 Proposed Budget funds \$7.7 million in Workers' Compensation. OTPS in the 2016 Proposed Budget is \$30.6 million including \$23.0 million in Inter-Departmental Charges and Debt Service Chargebacks.

Revenues in the PDD Fund in the 2016 Proposed Budget are \$402.6 million, including \$401,835 from Inter-Departmental Revenues. The property tax levy in the Proposed Budget is \$381.1 million, or 94.7% of the District's revenue. The other major revenue sources include \$13.5 million in termination pay bonding, \$5.1 million in alarm permits and fines, and \$2.4 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.

POLICE



| POLICE DISTRICT FUND | | | | | |
|---|--|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 225,842,967 | 231,406,838 | 231,406,838 | 239,195,793 |
| | AB - FRINGE BENEFITS | 114,290,332 | 117,993,102 | 117,558,774 | 125,056,955 |
| | AC - WORKERS COMPENSATION | 7,173,195 | 7,584,129 | 7,584,129 | 7,715,748 |
| | BB - EQUIPMENT | 43,782 | 600,000 | 600,000 | 350,000 |
| | DD - GENERAL EXPENSES | 4,957,992 | 5,100,000 | 5,100,000 | 5,300,000 |
| | DE - CONTRACTUAL SERVICES | 403,436 | 924,300 | 924,300 | 600,000 |
| | DF - UTILITY COSTS | 1,250,307 | 1,354,564 | 1,354,564 | 1,354,564 |
| | OO - OTHER EXPENSE | 825,751 | 5,750,000 | 5,750,000 | 0 |
| Expenses Excluding Interdepartmental Transfers | | 354,787,762 | 370,712,933 | 370,278,605 | 379,573,060 |
| Interdepartmental Transfers | | 22,640,525 | 22,567,244 | 22,502,005 | 23,007,243 |
| Expenses Including Interdepartmental Transfers | | 377,428,287 | 393,280,177 | 392,780,610 | 402,580,303 |
| REV | AA - FUND BALANCE | 27,468,770 | 5,000,000 | 5,000,000 | 0 |
| | BC - PERMITS & LICENSES | 4,483,250 | 4,128,500 | 4,128,500 | 4,128,500 |
| | BD - FINES & FORFEITS | 1,535,860 | 1,750,000 | 1,750,000 | 1,000,000 |
| | BE - INVEST INCOME | 12,584 | 271,400 | 271,400 | 15,000 |
| | BF - RENTS & RECOVERIES | 404,125 | 0 | 50,000 | 0 |
| | BH - DEPT REVENUES | 2,464,432 | 3,583,000 | 2,583,000 | 2,400,000 |
| | BW - INTERFUND CHARGES REVENUE | 226,233 | 10,000,000 | 10,000,000 | 13,539,526 |
| | FA - FEDERAL AID-REINBURSEMENT OF EXPENSES | 10,730 | 0 | 0 | 0 |
| | TL - PROPERTY TAX | 361,320,492 | 367,974,960 | 367,974,960 | 381,095,442 |
| Revenues Excluding Interdepartmental Transfers | | 397,926,476 | 392,707,860 | 391,757,860 | 402,178,468 |
| Interdepartmental Transfers | | 287,419 | 572,317 | 572,317 | 401,835 |
| Revenues Including Interdepartmental Transfers | | 398,213,895 | 393,280,177 | 392,330,177 | 402,580,303 |

| POLICE DISTRICT FUND | | | | | |
|---------------------------------|--------------|----------------------------|-----------------------------|-----------------------------|--|
| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget | |
| Full-time | CSEA | 58 | 55 | 46 | |
| | ORDINANCE | 1 | 1 | 1 | |
| | PBA | 1,289 | 1,214 | 1,391 | |
| | SOA | 160 | 162 | 163 | |
| Full-time | | 1,508 | 1,432 | 1,601 | |
| Part-time | | 440 | 395 | 450 | |
| Part-time/Seasonal Total | | 440 | 395 | 450 | |



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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % 911 Calls Answ 0-10 Sec | 96.1% | 95.4% | 92.0% | 95.0% | 92.0% |
| % Alarm Calls Answ 0-10 Sec | 86.2% | 87.2% | 82.0% | 87.1% | 82.0% |
| DWI Arrests | 1,629 | 1,630 | 1,980 | 721 | 1,675 |
| Moving Violation Citations | 154,956 | 150,771 | 155,000 | 85,425 | 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 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 \$1.5 million a year in restitution surcharges and fees, which it uses to defray local probation costs, as well as approximately \$2.6 million in State Aid and several hundred thousand dollars in Federal and 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, provides approximately \$2.6 million in revenues (subject to annual State reconciliation).

PRE-DISPOSITIONAL INVESTIGATIONS

Probation prepares court-ordered pre-disposition reports for both the Criminal and the Family Court. These are comprehensive offender evaluations that include actuarially-based risk assessments and identify viable dispositional alternatives. Correctional facilities and New York State Division of 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.

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. Probation intensely supervises young felony offenders, sex offenders, repeat drunk drivers, gang members, the mentally ill, and other high-risk individuals. 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. The Probation Department has one of the highest community supervision positive outcome rates in New York State. If an offender violates probation, the Court issues a warrant. The rate at which the Court upholds Violations of Probation (VOP) in Nassau County is also one of the highest in New York



State. In summary, 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. In addition, support from the District Attorney's Office and Traffic Safety Board helps Probation make unannounced, off-hours visits to the homes of drunk drivers and the homes of sex offenders.

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.

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. Probation also monitors approximately 1,000 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 2014, Probation risk-assesses 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. Many defendants ultimately have their charges dismissed, almost all after making significantly fewer court appearances than would have occurred absent ADP. Probation is collaborating with system stakeholders to achieve better outcomes while preserving system resources.



INTAKE SERVICES

In the role of Family Court “gatekeeper,” Probation’s mandate is to provide adjustment services to divert appropriate Juvenile Delinquents from Family Court. Each intake case is risk-assessed, and Probation adjusts a number of cases without their appearing before a judge. In addition to improved outcomes at the individual level, Intake Services preserves Court resources for those juveniles needing them most. The goal is to match 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 sixteen to eight. 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 became one of six OCFS Juvenile Detention Alternatives Initiative (JDAI) pilot sites. JDAI is continuing to bring State and Annie E. Casey Foundation funding (62%) and technical support to Nassau, facilitating further local system reform and helping to establish a detention model that will affect 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

2016 BUDGET HIGHLIGHTS

Expenses for the Probation Department in the 2016 Proposed Budget are \$19.4 million, a 5.3% increase from the 2015 projection. The 2015 salary appropriation of \$17.3 million is a 5.2% increase from the 2015 projection, primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

The 2016 Proposed Budget funds \$2.1 million in Other Than Personal Services (OTPS) including interdepartmental charges, a 6.4% increase primarily due to an increase in funding for extradition expenses and electronic monitoring.

The 2016 Proposed Budget assumes Probation will realize \$6.6 million in revenue, a 5.8% decrease from 2015, primarily due to lower collection of retribution fees and State Aid reimbursements for the Juvenile Detention Center.

PROBATION



PB - PROBATION

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|-------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 15,689,359 | 17,226,241 | 16,452,718 | 17,307,483 |
| | BB - EQUIPMENT | 28,691 | 30,900 | 30,900 | 32,900 |
| | DD - GENERAL EXPENSES | 282,685 | 290,700 | 290,700 | 310,550 |
| | DE - CONTRACTUAL SERVICES | 493,303 | 503,325 | 503,325 | 559,100 |
| | DF - UTILITY COSTS | 0 | 500 | 500 | 500 |
| | HF - INTER DEPARTMENTAL CHARGES | 1,402,752 | 1,124,541 | 1,124,541 | 1,171,335 |
| EXP Total | | 17,896,791 | 19,176,207 | 18,402,684 | 19,381,868 |
| REV | BF - RENTS & RECOVERIES | 106,143 | 0 | 672 | 0 |
| | BH - DEPT REVENUES | 1,544,910 | 1,674,000 | 1,674,000 | 1,542,200 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 183,625 | 16,000 | 69,865 | 16,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 5,209,459 | 5,207,877 | 5,207,877 | 4,992,877 |
| REV Total | | 7,044,137 | 6,897,877 | 6,952,414 | 6,551,077 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 188 | 183 | 187 |
| | ORDINANCE | 2 | 1 | 2 |
| Full-time | | 190 | 184 | 189 |
| Part-time | | 14 | 12 | 11 |
| Part-time/Seasonal Total | | 14 | 12 | 11 |



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. |
| 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. |

PROBATION



| Category | Performance Measures | Description | Goal Statement |
|---------------|--------------------------------|--|---|
| 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Arrests per Caseload | Criminal | 1.11% | 1.12% | 1.50% | 1.07% | 1.50% |
| % Intvwd of Cs Screened | Criminal | 22.1% | 18.8% | 20.0% | 17.9% | 20.0% |
| % Juveniles Adjusted Intake | Family | 42.6% | 51.2% | 40.0% | 46.6% | 40.0% |
| % Juveniles Placed | Family | 19.8% | 13.2% | 15.0% | 16.7% | 15.0% |
| % Prob Comp of Tot Dischge | Criminal | 89% | 86% | 80% | 85% | 80% |
| % Prob Comp of Tot Dischge | Family | 80% | 87% | 75% | 83% | 75% |
| % Prtrl Part-Fail Return Court | Criminal | 3.8% | 5.0% | 6.0% | 5.8% | 6.0% |
| Cases Adjourned Ratio | Criminal | 0.8% | 0.2% | 2.0% | 0.4% | 2.0% |
| DWI-#Cases per Officer | Criminal | 92 | 93 | 100 | 82 | 90 |
| Fees-Collected % Billed | Criminal | 44.12% | 44.76% | 40.00% | 55.95% | 45.00% |
| FSU-# Cases per Officer | Criminal | 55 | 47 | 50 | 49 | 50 |
| Reg Supvs Crim-#Cs/Ofcr | Criminal | 88 | 102 | 110 | 88 | 100 |
| Restitution-Collected % Billed | Criminal | 69.42% | 38.56% | 25.00% | 31.62% | 30.00% |
| Sex/Viol Cases per Officer | Criminal | 44 | 43 | 50 | 44 | 50 |



VISION

To settle matters professionally, expeditiously, and equitably for estates referred to the Office

MISSION

**Act under and with the authorization of the New York State Surrogate Court Procedure Act,
Article 12, and Sections 1201-1219**



PUBLIC ADMINISTRATOR

The Nassau County Surrogate’s Court entrusts the Office of the Public Administrator (PA) 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

2016 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2016 Proposed Budget are \$496,499, a 1.0% increase from the 2015 projection. Expenses include Salaries, Wages & Fees of \$485,777, a 2.2% increase from the 2015 projection. Salary adjustments in the department are in alignment with current labor agreements. Other Than Personal Services (OTPS) expense is \$10,722 in accordance with prior year spending.

Revenues for the Office of the Public Administrator in the 2016 Proposed Budget remains flat at \$500,000. The revenues are the earned commissions based on the Office’s normal rate of 5% on estates that close.

| PA - PUBLIC ADMINISTRATOR | | | | | | |
|---------------------------|-----------------------------|------------------|---------------------|--------------------------|----------------------|--|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget | |
| EXP | AA - SALARIES, WAGES & FEES | 499,395 | 475,249 | 475,249 | 485,777 | |
| | DD - GENERAL EXPENSES | 2,660 | 9,250 | 9,250 | 3,422 | |
| | DE - CONTRACTUAL SERVICES | 7,300 | 7,300 | 7,300 | 7,300 | |
| EXP Total | | 509,355 | 491,799 | 491,799 | 496,499 | |
| REV | BH - DEPT REVENUES | 1,067,163 | 500,000 | 500,000 | 500,000 | |
| REV Total | | 1,067,163 | 500,000 | 500,000 | 500,000 | |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed 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, and 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 Program using engineering data along with safety statistics.
- **Transit Division** oversees and manages the County's bus contract with Transdev 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.

CONSOLIDATION AND PUBLIC-PRIVATE PARTNERSHIPS

The County consolidated Planning and Development (2012) and the Office of Real Estate (2013) into the Department of Public Works (DPW). The merging of these three departments streamlined redundant processes and cut costs to the County. The headcount for the Department of Public Works includes positions from Real Estate and Planning.



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 in 2012 with Transdev Services, Inc. (formally Veolia Transportation Services, Inc.) that maintained bus service while reducing taxpayer costs. Under the Management and License Agreement, Transdev operates the County’s Fixed Route Bus service (Nassau Inter-County Express NICE) and the County’s Paratransit Operation (Able-Ride).

The County 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 is performing all operating, treatment, and maintenance for the system on behalf of the County. As part of the agreement, United Water agreed to reimburse the County for personnel costs who are now performing their duties for United Water.

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 to 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 Department of Parks, Recreation and Museums with the management of landmark units
- Continue to be in accord with 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 of 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

2016 BUDGET HIGHLIGHTS

The 2016 Proposed expense Budget for the Department of Public Works is \$284.4 million. This includes \$35.6 million in Salaries, Wages & Fees, an increase of \$924,735 or 2.7% from the 2015 projection. The 2016 salary appropriation includes the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

PUBLIC WORKS



PW - PUBLIC WORKS DEPARTMENT

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|--------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 29,544,991 | 31,173,048 | 34,635,395 | 35,560,130 |
| | AC - WORKERS COMPENSATION | 1,531,342 | 1,593,444 | 1,593,444 | 2,141,359 |
| | BB - EQUIPMENT | 74,324 | 109,763 | 109,763 | 87,168 |
| | DD - GENERAL EXPENSES | 6,893,908 | 6,867,531 | 9,067,531 | 8,751,213 |
| | DE - CONTRACTUAL SERVICES | 126,727,713 | 132,151,546 | 133,754,891 | 134,222,045 |
| | DF - UTILITY COSTS | 28,766,331 | 30,251,793 | 29,751,793 | 29,063,292 |
| | DG - VAR DIRECT EXPENSES | 0 | 0 | 250,000 | 250,000 |
| | HF - INTER DEPARTMENTAL CHARGES | 9,081,458 | 12,626,675 | 12,626,675 | 14,384,892 |
| | HH - INTERFUND CHARGES | 0 | 2,000,000 | 2,000,000 | 1,654,476 |
| | MM - MASS TRANSPORTATION | 42,785,669 | 43,371,263 | 43,371,263 | 43,803,242 |
| | OO - OTHER EXPENSE | 14,998,608 | 14,169,246 | 14,367,209 | 14,435,564 |
| EXP Total | | 260,404,343 | 274,314,309 | 281,527,964 | 284,353,381 |
| REV | BC - PERMITS & LICENSES | 603,677 | 621,400 | 621,400 | 1,077,000 |
| | BD - FINES & FORFEITS | 480 | 10,000 | 10,000 | 1,000 |
| | BF - RENTS & RECOVERIES | 9,819,242 | 9,521,589 | 13,026,089 | 11,117,202 |
| | BG - REVENUE OFFSET TO EXPENSE | 155,611 | 300,000 | 300,000 | 300,000 |
| | BH - DEPT REVENUES | 48,424,215 | 53,432,704 | 49,670,544 | 53,420,367 |
| | BJ - INTERDEPT REVENUES | 18,554,863 | 19,947,925 | 19,947,925 | 18,418,904 |
| | BW - INTERFUND CHARGES REVENUE | 5,319,838 | 7,042,183 | 7,042,183 | 6,315,070 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 5,880,684 | 6,367,595 | 6,367,595 | 6,635,000 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 63,759,273 | 63,659,000 | 67,485,323 | 63,789,000 |
| REV Total | | 152,517,883 | 160,902,396 | 164,471,059 | 161,073,543 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 392 | 471 | 448 |
| | ORDINANCE | 9 | 9 | 10 |
| Full-time | | 401 | 480 | 458 |
| Part-time | | 30 | 22 | 22 |
| Seasonal | | 40 | 38 | 38 |
| Part-time/Seasonal Total | | 70 | 60 | 60 |

The 2016 Proposed Budget for Contractual Services of the Department of Public Works includes a \$125.3 million contract to fund the Fixed Route Bus and Paratransit Operation agreement with Transdev. State and Federal dollars largely fund the contract; the funding includes bus service revenues, of which \$51.0 million are bus fares. The County provides a \$2.5 million grant funding match for NICE Bus service, of which \$1.9 million is for fixed routes and \$609,500 is for the Able-Ride Paratransit routes. In addition, the 2016 Proposed Budget supports NICE Bus service with an additional \$3.8 million.

The Operating and Maintenance Agreement with United Water allowed for the reorganization of employees not leased to United Water directly to be appropriated in the Department of Public Works General Fund budget that were formerly in the Sewer and Storm Water Fund.

Other Than Personal Services (OTPS) is \$46.8 million (excluding the Transdev Services Contract) which is \$2.8 million or 6.3% higher than the 2015 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 2016 Proposed Budget are \$39.5 million excluding the revenue that funds the Transdev Services contract. Inter-Departmental and Interfund Charges account for most of the Department's revenue. Of the remaining \$14.8 million, \$10.8 million is from the rental and sale of various County properties.

Rent revenue has increased due to a change in accounting treatment for leased properties. The County now grosses up expenses and revenues, which will increase Contractual Services. Rents and Recoveries will offset that increase.



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, excluding Police vehicles. | 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 | 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, excluding Police vehicles. | To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance |
| 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 | Facilities Work Orders Completed | Includes the number of corrective work orders that were completed by Facilities Management in a reporting calendar month. | Complete corrective work orders to ensure the safety of the public and County employees and to increase efficiencies for County workers at County owned facilities. This will reduce law suits against the county and increase productivity of County employees. |
| Government Efficiency | Road Mntn Work Orders Cmpl | Includes the number of corrective work orders that were completed by Road Maintenance in a reporting calendar month. | Complete corrective work orders to ensure the safety for all citizens who travel Nassau County owned roads and to reduce the amount of law suits against the County. |
| Government Efficiency | Sewer Permits Completed | Includes the number of sewer permits that were completed in a reporting calendar month | Ensure that all sewer connections to county sewers are done in compliance to Nassau County specifications. This reduces the amount of sewer malfunctions and also generates revenue for each permit issued. |

PUBLIC WORKS



| Category | Performance Measures | Description | Goal Statement |
|-----------------------|--------------------------------|---|--|
| Government Efficiency | Road Opening Permits Cmpl | Includes the number of Road Opening permits that were completed in a reporting calendar month | Ensure that all road openings on Nassau County roadways are performed in compliance to Nassau County Specifications and that the traffic flow during this procedure is properly planed for. Each road opening permit that is issued generates revenue for Nassau County. |
| Government Efficiency | Mosquito Cmplnts Cmpl-Avg Days | Includes the average days it takes to respond to a mosquito complaint. | To ensure the health and safety to all by inspecting sites and treating them if the sites test positive for mosquitos. |
| Government Efficiency | Potholes Filled Per Hour | Includes the average number of potholes filled in 1 working hour. | To increase efficiencies within the Department to ensure that potholes get filled at a faster rate. This will cut down on lawsuits. |

| Department of Public Works | | | | | |
|----------------------------------|-------------|-------------|-------------|----------------------|-------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| # of Fleet Vehicles | 1,216 | 1,450 | 1,200 | 1,423 | 1,200 |
| % Capital Projects on Budget | 85.9% | 91.7% | 75.0% | 91.6% | 75.0% |
| % Capital Projects on Time | 74.7% | 79.5% | 70.0% | 77.1% | 70.0% |
| Facility W/O Response Time | 68.9 Days | 242.4 Days | 50.0 Days | 91.0 Days | 60.0 Days |
| Fleet Vehicles-Yearly Avg Age | 9.5 Yrs | 9.9 Yrs | 10.0 Yrs | 10.0 Yrs | 10.0 Yrs |
| Sump Basin Cleanings | 1,742 | 1,147 | 1,500 | 93 | 1,500 |
| Facilities Work Orders Completed | -- | -- | -- | 3,336 | 5,000 |
| Road Mntn Work Orders Cmpl | -- | -- | -- | 7,846 | 12,500 |
| Sewer Permits Completed | -- | -- | -- | 1,476 | 2,000 |
| Road Opening Permits Completed | -- | -- | -- | 173 | 250 |
| Mosquito Cmplnts Cmpl-Avg Days | -- | -- | -- | -- | 4.0 Days |
| Potholes Filled Per Hour | -- | -- | -- | -- | 1.30 |



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 Office maintains the records of County departments 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 for the County. 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 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

- Efficient productivity in processing and maintenance of archive documents by maintaining adequate resources
- Install high-density shelving to accommodate the continually increasing number of documents stored in the County's Records Center in accordance with State retention schedules
- 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
- Enhance electronic inventory management to provide services more efficiently

2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget for the Office of Records Management is \$1.2 million. This includes \$933,480 in Salaries, Wages, & Fees, an increase of \$46,046, or 5.2% from the 2015 projection. The 2016 salary increase is primarily due to the impact of current labor agreements. Other Than Personal Services (OTPS) is \$290,500, consistent with the 2015 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 | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|-----------------------------|----------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 706,921 | 888,915 | 887,434 | 933,480 |
| | BB - EQUIPMENT | 0 | 5,000 | 5,000 | 5,000 |
| | DD - GENERAL EXPENSES | 136,351 | 160,500 | 160,500 | 160,500 |
| | DE - CONTRACTUAL SERVICES | 119,913 | 125,000 | 125,000 | 125,000 |
| EXP Total | | 963,185 | 1,179,415 | 1,177,934 | 1,223,980 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 12 | 11 | 12 |
| Full-time | | 12 | 11 | 12 |
| Part-time | | 13 | 4 | 13 |
| Seasonal | | 8 | 0 | 8 |
| Part-time/Seasonal Total | | 21 | 4 | 21 |



VISION

The Department of Shared Services serves all County agencies in a team environment by delivering timely, efficient, cost-effective procurement services and 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 Department of Shared Services 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
- 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
- Offer pre-procurement planning and workshops to maximize bidding opportunities and minimize emergency purchases

SHARED SERVICES



- 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

2016 BUDGET HIGHLIGHTS

Expenses for the Department of Shared Services (PR) in the 2016 Proposed Budget are \$1.1 million, a 13.7% increase from the 2015 projection. The proposed 2016 Salaries, Wages & Fees expense of \$881,815 is a 5.0% increase from the 2015 projection, primarily due to the impact of current labor agreements.

The 2016 Proposed Budget funds \$207,550 in Other Than Personal Services (OTPS), a 75.8% increase compared to 2015 projected expenses, primarily due to costs associated with the implementation and maintenance of the web-based procurement system.

The 2016 Proposed Budget assumes the Department of Shared Services will realize a 30.0% increase in revenue, primarily due to the continued disposition of County assets through online asset auctions. Department Revenues of \$300,500 are attributable to the Countywide web-based procurement system that has an annual vendor registration fee of \$125.

| PR - SHARED SERVICES | | | | | |
|----------------------|-----------------------------|----------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 928,133 | 948,209 | 839,650 | 881,815 |
| | DD - GENERAL EXPENSES | 19,566 | 18,950 | 18,950 | 19,750 |
| | DE - CONTRACTUAL SERVICES | 1,495 | 37,100 | 99,100 | 187,800 |
| EXP Total | | 949,194 | 1,004,259 | 957,700 | 1,089,365 |
| REV | BF - RENTS & RECOVERIES | 387,291 | 200,000 | 200,000 | 350,000 |
| | BH - DEPT REVENUES | 18,379 | 528,500 | 300,500 | 300,500 |
| REV Total | | 405,670 | 728,500 | 500,500 | 650,500 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 7 | 9 | 9 |
| | ORDINANCE | 2 | 1 | 1 |
| Full-time | | 9 | 10 | 10 |
| Part-time | | 0 | 1 | 1 |
| Part-time/Seasonal Total | | 0 | 1 | 1 |

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. |

| Department of Shared Services | | | | | |
|-------------------------------|--------------|--------------|--------------|----------------------|-------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| \$ Savings-Paid/Encmbrd Price | \$ 1,777,617 | \$ 1,087,521 | \$ 1,000,000 | \$ 193,655 | \$ 500,000 |



VISION

The Office of the Sheriff 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, resulting 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 assigned to this Division is 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, 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

- Create policies and procedures designed to maintain officer safety, maintain or increase the current level of training in those policies and procedures, and hold 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

- Report 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 the amount of savings from housing consolidation
- Manage overtime and continue efforts to reduce it
- Report inmate violence to the State Commission of Corrections and strive to reduce it

2016 BUDGET HIGHLIGHTS

The expenses for the Sheriff’s Office/Correctional Center in the 2016 Proposed Budget are \$148.8 million, a 3.5% increase from the 2015 projection. Expenses include Salaries, Wages & Fees of \$118.1 million, a 2.6% increase from the 2015 projection. The 2016 salary increase is primarily due to the impact of current labor agreements and vacancies for a new class of 66 Correction Officers. The additional costs are partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP). Workers’ Compensation is \$8.3 million, an increase of \$2.4 million or 40.1% from the 2015 projection due to a higher volume and dollar amount of scheduled loss payments and higher indemnity payments due to an increase in the maximum indemnity rate.

| CC - SHERIFF/CORRECTIONAL CENTER | | | | | |
|---|--|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 110,211,769 | 118,881,328 | 115,102,849 | 118,106,026 |
| | AC - WORKERS COMPENSATION | 6,352,072 | 5,905,420 | 5,905,420 | 8,275,342 |
| | BB - EQUIPMENT | 22,514 | 52,000 | 52,000 | 46,235 |
| | DD - GENERAL EXPENSES | 2,876,134 | 3,400,730 | 3,400,730 | 3,278,430 |
| | DE - CONTRACTUAL SERVICES | 16,255,591 | 16,560,645 | 16,560,645 | 16,839,617 |
| | DF - UTILITY COSTS | 1,704,526 | 2,833,883 | 2,833,883 | 2,285,000 |
| | EXP Total | 137,422,607 | 147,634,006 | 143,855,527 | 148,830,650 |
| REV | BD - FINES & FORFEITS | 11,885 | 13,000 | 13,000 | 13,000 |
| | BF - RENTS & RECOVERIES | 274,960 | 0 | 20,861 | 0 |
| | BG - REVENUE OFFSET TO EXPENSE | 300,000 | 300,000 | 300,000 | 300,000 |
| | BH - DEPT REVENUES | 2,349,454 | 2,450,000 | 2,450,000 | 2,250,000 |
| | BJ - INTERDEPT REVENUES | 62,880 | 150,000 | 150,000 | 150,000 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 3,903,848 | 4,909,000 | 4,909,000 | 4,484,430 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | (14,101) | 55,000 | 55,000 | 55,000 |
| | REV Total | 6,888,926 | 7,877,000 | 7,897,861 | 7,252,430 |

SHERIFF/CORRECTIONAL CENTER



| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|--------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 155 | 149 | 147 |
| | ORDINANCE | 2 | 2 | 2 |
| | SHOA | 915 | 876 | 900 |
| Full-time | | 1,072 | 1,027 | 1,049 |
| Part-time | | 6 | 6 | 6 |
| Part-time/Seasonal Total | | 6 | 6 | 6 |

Other Than Personal Services (OTPS) expense is \$22.4 million, a 1.7% decrease from the 2015 projection, primarily due to a decrease in utility costs and general expenses.

The revenues for the Sheriff's Office/Correctional Center in the 2016 Proposed Budget are \$7.3 million, an 8.2% decrease from the 2015 projection. The decrease is primarily due to lower reimbursement in Federal Aid for the State Criminal Alien Assistance Program (SCAAP).



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 | Court Orders Enforced | Includes the number of Court Orders received by the Nassau County Sheriff's Department Enforcement Division. | Expedite the execution/service of Court Orders by the court. |
| 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. |

SHERIFF/CORRECTIONAL CENTER



| Category | Performance Measures | Description | Goal Statement |
|---------------|---------------------------|---|--|
| Public Safety | Summonses Issued | Includes the number of summonses received by the Nassau County Sheriff's Department Enforcement Division. | Expedite the service of Summonses by the court. |
| 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. |

| Office of the Sheriff/Correctional Center | | | | | |
|---|--------------|--------------|--------------|----------------------|--------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % Orders of Protection Served | 0.99 | 0.998 | 0.85 | 0.988 | 0.85 |
| Civil Process Fees & Poundage | \$ 1,792,688 | \$ 1,612,829 | \$ 1,500,000 | \$ 768,465 | \$ 1,500,000 |
| Court Orders Enforced | 25,692 | 7,205 | 6,000 | 3,415 | 6,000 |
| Federal Inmate Housing Rev | \$ 3,661,515 | \$ 2,303,235 | \$ 2,409,000 | \$ 1,118,370 | \$ 1,806,750 |
| Housing Consolidation Savings | \$ 9,298,682 | \$ 8,968,608 | \$ 2,000,000 | \$ 5,051,472 | \$ 2,000,000 |
| Long Tem 207C Employees | 36 | 36 | 35 | 30 | 35 |
| Overtime Hours-NCCC | 257874 | 222536 | 300000 | 67612 | 200000 |
| SCOC-Inmate Violence | 11 | 36 | 20 | 37 | 20 |
| Summonses Issued | 2,432 | 7,465 | 6,000 | 3,557 | 6,000 |
| Warrants Executed/Vacated | 517 | 436 | 450 | 232 | 450 |



VISION

Positively affect 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

Provide financial assistance and support services to residents of Nassau County in accordance with Federal, State, and local regulations and laws as well as protect 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
- 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



- 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
- 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
- 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
- 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

**2016 BUDGET HIGHLIGHTS****Expenses**

DSS expenses for the 2016 Proposed Budget are \$492.0 million, which is relatively flat with the 2015 projection. Expenses in Salaries, Wages & Fees is \$47.9 million, a 7.5% increase primarily due to the impact of current labor agreements, partially offset by attrition savings from the Voluntary Separation Incentive Program (VSIP).

Contractual Services

The Department's 2016 Proposed Budget for Contractual Services is \$7.6 million, a 5.7% decrease compared to the 2015 projection due to anticipated departmental efficiency savings in the miscellaneous, and systems and programming contract budget lines.

Recipient Grants

DSS's 2016 Proposed Budget for Recipient Grants is \$62.0 million, a 1.4% increase from the 2015 projection. Over 88% of Recipient Grant funding is composed of payments made to clients eligible for TANF and the Safety Net Assistance (SNA) programs. In mid-year 2015, Public Assistance caseloads were 7,070 compared to a 2014 caseload average of 7,286, a decrease of 3% primarily due to a 5% decrease in TANF Assistance cases. SNA cases decreased by 1%. The SNA portion of Public Assistance now accounts for 61% of all Public Assistance cases.

Purchased Services

DSS's 2016 Proposed Budget for Purchased Services is \$65.9 million. This is \$1.4 million, or 2.0% below the 2015 projection. This is primarily due to the small decline in the number of Day Care caseloads of 1.7% compared to June of 2014 primarily due to caseload recertification of the family income level from 275% down to 200% of the poverty level. 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.

Emergency Vendor Payments

The Department's 2016 Proposed Budget for Emergency Vendor Payments is \$51.0 million, a 1.9% decrease primarily due to the decrease in room and board for youth in the PINS (People in Need of Supervision) program. 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 2016 Proposed Budget for Medicaid is \$240.2 million, a 1.7% 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 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.

The Medicaid Cap in 2015 is flat. In 2016, the State re-enacted the Medicaid Mandate Relief Program as part of the 2015-2016 budget effective April 1, 2015.

Revenues

DSS's 2016 Proposed Budget for Revenues is \$183.4 million. The Rents and Recoveries Revenues in the 2016 Proposed Budget are \$500,000, a 50% decrease from the 2015 projection due to lower available prior year encumbrances in Foster Care and Juvenile Delinquency. The Federal Aid reimbursement in the 2016 Proposed Budget is \$111.4 million, which is relatively flat from the 2015 projection. State Aid reimbursement and Department Revenues in the 2016 Proposed Budget are \$54.8 million and \$16.6 million respectively. State Aid is relatively flat in the 2016 Proposed Budget with the 2015 projection. The \$1.6 million increase in Department Revenue is primarily due to the increase in school district and client collections from the TANF, SNA, and Education for Handicapped Children programs, partially offset by decreases in Institutional and Foster Care programs. State Aid also includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the health and human 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.

SOCIAL SERVICES



SS - SOCIAL SERVICES

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|------------------|--|--------------------|---------------------|--------------------------|----------------------|
| EXP | AA - SALARIES, WAGES & FEES | 43,995,651 | 45,865,399 | 44,538,875 | 47,857,892 |
| | BB - EQUIPMENT | 302,097 | 24,000 | 24,000 | 24,000 |
| | DD - GENERAL EXPENSES | 707,852 | 768,150 | 768,150 | 772,829 |
| | DE - CONTRACTUAL SERVICES | 8,080,822 | 7,944,143 | 8,094,143 | 7,631,404 |
| | HF - INTER DEPARTMENTAL CHARGES | 17,108,499 | 18,057,551 | 18,057,551 | 16,683,623 |
| | SS - RECIPIENT GRANTS | 59,475,076 | 60,550,000 | 61,150,000 | 62,000,000 |
| | TT - PURCHASED SERVICES | 65,746,404 | 68,402,576 | 67,202,576 | 65,851,121 |
| | WW - EMERGENCY VENDOR PAYMENTS | 50,311,614 | 52,755,000 | 51,955,000 | 50,980,000 |
| | XX - MEDICAID | 248,230,297 | 252,255,731 | 236,240,624 | 240,233,215 |
| EXP Total | | 493,958,313 | 506,622,550 | 488,030,919 | 492,034,084 |
| REV | BF - RENTS & RECOVERIES | 15,841,722 | 1,900,000 | 1,000,000 | 500,000 |
| | BH - DEPT REVENUES | 16,914,699 | 14,988,920 | 14,988,920 | 16,583,040 |
| | BJ - INTERDEPT REVENUES | 169,857 | 203,771 | 203,771 | 203,157 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 109,099,153 | 111,743,088 | 110,954,394 | 111,359,009 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 54,289,992 | 54,916,614 | 54,773,900 | 54,781,867 |
| REV Total | | 196,315,423 | 183,752,393 | 181,920,985 | 183,427,073 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 605 | 594 | 602 |
| | ORDINANCE | 11 | 9 | 11 |
| Full-time | | 616 | 603 | 613 |
| Part-time | | 85 | 62 | 85 |
| Part-time/Seasonal Total | | 85 | 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 | % 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 | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| % 7 Day Safety Assess Overdue | Child Protective Services | 8.7% | 9.1% | 6.0% | 10.6% | 9.0% |
| % Invest Overdue +60 Day | Child Protective Services | 20.5% | 22.9% | 18.0% | 18.4% | 18.0% |
| % Current Payment Level | Child Support Enforce Programs | 73.3% | 75.4% | 80.0% | 72.3% | 80.0% |
| % Paternity Established | Child Support Enforce Programs | 86.1% | 86.0% | 80.0% | 86.3% | 80.0% |
| % Support Order Estb | Child Support Enforce Programs | 83.2% | 82.6% | 80.0% | 82.3% | 80.0% |
| All App: Registered to Disp | Day Care | 20 Days | 15 Days | 30 Days | 15 Days | 30 Days |
| % Homeless Cases-Motels | Housing Shelter & Homeless | 20.4% | 21.3% | 30.0% | 28.4% | 30.0% |
| % Homeless Housed-Motels | Housing Shelter & Homeless | 31.8% | 31.8% | 30.0% | 35.0% | 30.0% |
| All App: Registered to Disp | Medicaid | 17 Days | 13 Days | 45 Days | 15 Days | 45 Days |
| % TANF & SN MOE Employment | Public Assistance | 29.3% | 29.7% | 35.8% | 27.2% | 28.0% |
| All App: Registered to Disp | Public Assistance | 16 Days | 11 Days | 30 Days | 8 Days | 30 Days |



VISION

In partnership with local and regional licensing jurisdictions, the Taxi & Limousine Commission seeks to protect the riding public from unlicensed taxi and limousine drivers operating unregistered, uninsured, and potentially unsafe vehicles.

MISSION

The Taxi & Limousine Commission protects the riding public by registering every taxi operating within Nassau County. The Commission also registers every limousine operating within Nassau County that does not fall under the jurisdiction of the New York State Department of Transportation. By enforcing its rules and regulations, the Taxi & Limousine Commission ensures that for-hire vehicles and their drivers are a safe mode of transportation for the residents of, and visitors to, Nassau County.



TAXI & LIMOUSINE COMMISSION

The Nassau County Taxi & Limousine Commission regulates the registration and operation of for-hire vehicles in Nassau County. The Commission conducts enforcement and compliance operations with the various licensing jurisdictions and police departments throughout the County.

The Commission is responsible for licensing drivers who operate from Nassau County into New York City and Westchester County. Nassau County licensed drivers are drug-tested annually, fingerprinted through the New York State Division of Criminal Justice Services, and required to take a defensive driving course.

GOALS

- 100% up-to-date registration on all for-hire vehicles operating within Nassau County
- Full compliance with the rules and regulations by all registered for-hire vehicles in Nassau County
- Eliminating the unregistered “bandit cab” industry in Nassau County

OBJECTIVES

- Increase the number of registered for-hire vehicles year-over-year
- Increase the number of violations issued against the rules and regulations year-over-year
- Participate in twelve community meetings to increase public education and awareness of the danger presented by the “bandit cab” industry in Nassau County

TAXI & LIMOUSINE COMMISSION



2016 BUDGET HIGHLIGHTS

The 2016 Proposed Budget expense for the Taxi & Limousine Commission is \$621,524. This includes \$397,524 in salaries, which will fund investigators. The investigators generate revenue by issuing fines for violations, which helps to ensure that for-hire vehicles are a safe mode of transportation for the visitors and residents of Nassau County.

| TC - TAXI & LIMOUSINE COMMISSION | | | | | | |
|----------------------------------|-----------------------------|-------------|---------------------|--------------------------|----------------------|--|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget | |
| EXP | AA - SALARIES, WAGES & FEES | 0 | 0 | 189,531 | 397,524 | |
| | BB - EQUIPMENT | 0 | 0 | 2,000 | 4,000 | |
| | DD - GENERAL EXPENSES | 0 | 0 | 10,000 | 20,000 | |
| | DE - CONTRACTUAL SERVICES | 0 | 0 | 100,000 | 200,000 | |
| EXP Total | | 0 | 0 | 301,531 | 621,524 | |
| REV | BC - PERMITS & LICENSES | 0 | 0 | 0 | 361,500 | |
| | BD - FINES & FORFEITS | 0 | 0 | 0 | 285,000 | |
| REV Total | | 0 | 0 | 0 | 646,500 | |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 0 | 0 | 7 |
| | ORDINANCE | 0 | 2 | 2 |
| Full-time | | 0 | 2 | 9 |

TAXI & LIMOUSINE COMMISSION



PERFORMANCE MANAGEMENT

| Taxi and Limousine Commission | | | |
|--------------------------------------|-----------------------------------|--|--|
| Category | Performance Measures | Description | Goal Statement |
| Public Safety | For-Hire Driver's Licenses Issued | Include the number of for-hire vehicle driver's licenses issued by the County. County for-hire vehicle driver's licenses are required for Nassau-based drivers to operate in New York City and Suffolk County. | Increase the number of for-hire vehicle driver's licenses issued by Nassau County. |
| Public Safety | Registered For-hire Vehicles | Includes the number of for-hire vehicles registered within Nassau County by the Taxi and Limousine Commission. | Increase the number of registered for-hire vehicles operating year over year, until 100% registration is achieved. |
| Public Safety | Taxi & Limo Violations Issued | Includes the total number of violations issued against the Rules and Regulations by the Taxi and Limousine Commissions. | Insure full compliance with the Rules and Regulations by all registered for-hire vehicles in Nassau County. |
| Public Safety | T&L Community Meetings | Includes the number of community meetings held to increase public education and awareness of the danger presented by the "Bandit Cab" industry. | Eliminate the unregistered "Bandit Cab" industry in Nassau County |

| Taxi and Limousine Commission | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| For-Hire Vehicle Driver's Licenses | 854 | 569 | -- | 989 | 1,300 |
| Registered For-hire Vehicles | 3,187 | 2,468 | 3,000 | 213 | 2,500 |
| Taxi & Limo Violations Issued | 319 | 328 | 350 | 449 | 600 |
| T&L Community Meetings | -- | -- | -- | 4 | 12 |



VISION

Provide optimum customer service in a prompt and courteous manner and enhance public safety through education and enforcement

MISSION

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 and Photo Enforcement 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).

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 referred to as the Red Light Camera Program (RLCP). In May 2014, Nassau County established a Nassau County School Zone Speed Safety Program, which was the County Legislature repealed on December 15, 2014. The Traffic Safety Board, in the Department of Public Works, manages the RLCP, with violations that the Traffic and Parking Violations Agency adjudicates. The expectation is the program will alter driver behavior, thereby reducing accidents while punitively assessing fines on the violators.

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 Program 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 send billing notices on traffic, parking violations, and Photo Enforcement NOLs

TRAFFIC AND PARKING VIOLATIONS AGENCY



- 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
- Consolidate the ability to review all outstanding violations and NOL's in one system
- Develop 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 Program in an effective and efficient manner by screening alleged offenses prior to the issuance of a NOL and providing timely hearing dates

2016 BUDGET HIGHLIGHTS

The expenses for the Traffic and Parking Violation Agency in the 2016 Proposed Budget are \$14.3 million, a decrease of 7.9% from the 2015 projection. Expenses include Salaries, Wages & Fees of \$3.9 million, an increase of 13.2% from the 2015 projection, primarily due to the impact of current labor agreements.

| TV - TRAFFIC & PARKING VIOLATIONS AGENCY | | | | | |
|--|-----------------------------|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 3,113,412 | 4,318,830 | 3,469,680 | 3,928,770 |
| | BB - EQUIPMENT | 6,513 | 9,100 | 9,100 | 9,700 |
| | DD - GENERAL EXPENSES | 176,211 | 231,450 | 231,450 | 220,020 |
| | DE - CONTRACTUAL SERVICES | 18,874,163 | 22,007,370 | 11,846,570 | 10,175,250 |
| EXP Total | | 22,170,299 | 26,566,750 | 15,556,800 | 14,333,740 |
| REV | BD - FINES & FORFEITS | 82,064,702 | 98,698,400 | 56,442,400 | 62,979,058 |
| | BF - RENTS & RECOVERIES | 258,994 | 35,000 | 35,095 | 35,000 |
| REV Total | | 82,323,695 | 98,733,400 | 56,477,495 | 63,014,058 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed Budget |
|---------------------------------|-----------|---------------------|----------------------|----------------------|
| Full-time | CSEA | 41 | 44 | 44 |
| | ORDINANCE | 6 | 3 | 3 |
| Full-time | | 47 | 47 | 47 |
| Part-time | | 63 | 38 | 40 |
| Part-time/Seasonal Total | | 63 | 38 | 40 |

TRAFFIC AND PARKING VIOLATIONS AGENCY



Other Than Personal Services (OTPS) expenses are \$10.4 million, a 13.9% decrease from the 2015 projection. This is primarily due to the repeal of the Speed Camera Program and renegotiated terms of the contract with American Traffic Solutions that administers the RLCP.

The revenues for the Traffic and Parking Violation Agency for the 2016 Proposed Budget are \$63.0 million, an 11.6% increase from the 2015 projection. This is primarily due to a proposed increase in existing administrative fees for parking and traffic from \$30 to \$45 per violation and the continued expansion of the RLCP adding 25 additional cameras totaling 270.

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 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. |
| 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. |

TRAFFIC AND PARKING VIOLATIONS AGENCY



| Traffic & Parking Violations Agency | | | | | | |
|--|-----------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | Division | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Boots Applied | TPVA | 2,759 | 3,094 | 2,500 | 1,390 | 2,500 |
| Boot Vehicles Towed | TPVA | 96 | 67 | 75 | 15 | 50 |
| Boot & Tow-Net Payment | TPVA | \$ 1,317,463 | \$ 1,499,397 | \$ 3,000,000 | \$ 779,584 | \$ 1,500,000 |
| 1st Billing Notices | Parking | 8.7 Days | 7.9 Days | 9.0 Days | 10.3 Days | 9.0 Days |
| 2nd Billing Notices | Parking | 30.2 Days | 29.8 Days | 31.0 Days | 31.3 Days | 31.0 Days |
| Conference Scheduling Days | Parking | 64.6 Days | 63.3 Days | 66.0 Days | 62.9 Days | 66.0 Days |
| 1st Billing Notices | Traffic | 6.7 Days | 7.0 Days | 8.5 Days | 7.0 Days | 8.5 Days |
| 2nd Billing Notices | Traffic | 37.4 Days | 37.9 Days | 39.0 Days | 37.9 Days | 39.0 Days |
| Conference Scheduling Days | Traffic | 64.8 Days | 63.5 Days | 61.0 Days | 63.7 Days | 61.0 Days |
| Parking and Traffic Fines and Late Fees | TPVA | \$ 21,081,335 | \$ 20,135,047 | \$ 13,300,000 | \$ 10,764,857 | \$ 15,500,000 |
| Red Light Camera Violations | RLC | 484,148 | 414,001 | 436,590 | 211,869 | 289,110 |
| RLC Revenue | RLC | \$ 36,521,642 | \$ 33,927,225 | \$ 32,386,595 | \$ 12,526,239 | \$ 20,695,500 |
| Susp-Aft NON Appear Cnfrnce Dt | Traffic | 113 Days | 62 Days | 75 Days | 62 Days | 75 Days |
| Susp-Aft NON Appear Trial Date | Traffic | 137 Days | 76 Days | 75 Days | 85 Days | 75 Days |
| Suspend-After Pay Due Date | Traffic | 137 Days | 76 Days | 75 Days | 85 Days | 75 Days |
| TPVA Phone Payments | TPVA | \$ 2,879,994 | \$ 2,148,337 | \$ 2,000,000 | \$ 808,467 | \$ 1,600,000 |
| TPVA Trials Pending-Overall | Traffic | 4,870 | 4,753 | 4,600 | 4,396 | 4,600 |



VISION

The Nassau County Veterans Service Agency, in partnership with the United States 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 United States 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 Veterans 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 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



2016 BUDGET HIGHLIGHTS

Expenses for the Veterans Services Agency in the 2016 Proposed Budget are \$472,747, a 3.5% increase from the 2015 projection. Salaries, Wages & Fees increased 3.6% to \$455,847, primarily due to the impact of current labor agreements. Other Than Personal Services (OTPS) expense is \$16,900, flat with the 2015 projection.

Revenues for the Veterans Services Agency in the 2016 Proposed Budget are \$59,703, flat with the 2015 projection.

| VS - VETERANS SERVICES AGENCY | | | | | |
|--------------------------------------|--|--------------------|----------------------------|---------------------------------|-----------------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 394,331 | 471,048 | 439,960 | 455,847 |
| | DD - GENERAL EXPENSES | 8,614 | 16,200 | 16,200 | 16,200 |
| | DE - CONTRACTUAL SERVICES | 0 | 700 | 700 | 700 |
| | HF - INTER DEPARTMENTAL CHARGES | 128 | 0 | 0 | 0 |
| EXP Total | | 403,072 | 487,948 | 456,860 | 472,747 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 0 | 32,899 | 59,703 | 59,703 |
| REV Total | | 0 | 32,899 | 59,703 | 59,703 |

| Head Count | Union | 2015 Adopted Budget | On Board HC 9/3/2015 | 2016 Proposed 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 | % 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. |

| Veterans Services Agency | | | | | |
|---------------------------------|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Performance Measures | 2013 Actual | 2014 Actual | 2015 Target | 2015 June YTD Actual | 2016 Target |
| Veteran Cash Awards | \$ 9,305,457 | \$ 7,046,924 | \$ 5,000,000 | \$ 2,946,740 | \$ 5,000,000 |
| Veteran Claims Opened | 839 | 1,112 | 500 | 1,003 | 500 |
| % Vet Counselors Using VIMS | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

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 and last amended them in May 2015. A summary of the Adopted 2014 Capital Budget and Four-Year Capital Plan with the May 2015 amendments are included below.

The 2014 Nassau County Capital Budget and 2014-2017 Capital Plan (2014 Budget and Plan) include the planned capital investment of \$1.3 billion through 2017 to renew and enhance the County's extensive infrastructure and public facilities.

Between 2014 and 2017, Nassau County anticipates spending \$785.8 million on General Capital Projects. The other major category of capital expenditures is improvements to the Sewer and Storm Water Resources District. Funding for all approved projects in the Capital Program is in the following table.

Nassau County Capital Plan: 2014-2017

| | 2014 | 2015 | 2016 | 2017 | Total FY2014-17 |
|--|---------------|---------------|---------------|---------------|--------------------|
| General Capital | \$360,492,654 | \$226,234,582 | \$106,449,272 | \$92,637,478 | \$785,813,986 |
| Building Consolidation Program | \$1,010,795 | \$1,000,000 | \$0 | \$0 | \$2,010,795 |
| Sewer and Storm Water Resources District | \$308,564,106 | \$71,200,000 | \$88,250,000 | \$75,250,000 | \$543,264,106 |
| Total | \$670,067,555 | \$298,434,582 | \$194,699,272 | \$167,887,478 | \$1,331,088,887 |

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 2015, the County continues to focus on completing projects it had begun. This Capital Plan plans to initiate 33 projects in 2015. Following are highlights of the County's Capital Budget.

- The County expects to spend \$360.5 million on General Capital projects. This represents all County capital spending with the exception of the Sewer and Storm Water, Building Consolidation Program, and Environmental Bond Act programs.
- The County expects to spend \$308.6 million on the Sewer and Storm Water program.

CAPITAL FUND



RECURRING CAPITAL PROJECTS

The County categorizes capital projects as either recurring or non-recurring. Projects that the County identified as a recurring project are ones that is expects to be included in the majority of annual capital budgets and tend to have regular replacement cycles.

General Capital and Building Consolidation Programs, 2014-2017

| | 2014 | 2015 | 2016 | 2017 | Total FY2014 - 17 |
|---------------|---------------|---------------|--------------|--------------|----------------------|
| Recurring | \$178,932,967 | \$53,265,100 | \$60,650,000 | \$62,350,000 | \$355,198,067 |
| Non-recurring | \$182,570,482 | \$173,969,482 | \$45,799,272 | \$30,287,478 | \$432,626,714 |

Sewer and Storm Water Resources District, 2014-2017

| | 2014 | 2015 | 2016 | 2017 | Total FY2014 - 17 |
|---------------|---------------|--------------|--------------|--------------|----------------------|
| Recurring | \$27,556,074 | \$56,950,000 | \$66,500,000 | \$64,000,000 | \$215,006,074 |
| Non-recurring | \$281,008,032 | \$14,250,000 | \$21,750,000 | \$11,250,000 | \$328,258,032 |

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 indicates the funding sources for the Capital Plan.

Funding Sources for the Capital Plan, 2014-2017

| | 2014 | 2015 | 2016 | 2017 | Total FY2014 - 17 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| County Debt | \$449,488,962 | \$252,949,532 | \$185,639,272 | \$162,887,478 | \$1,050,965,244 |
| Non County (Grants, etc.) | \$220,578,593 | \$45,485,050 | \$9,060,000 | \$5,000,000 | \$280,123,643 |
| Total | \$670,067,555 | \$298,434,582 | \$194,699,272 | \$167,887,478 | \$1,331,088,887 |

Funding Sources for the General Capital Plan, 2014-2017

| | 2014 | 2015 | 2016 | 2017 | Total FY2014 - 17 |
|---------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| County Debt | \$297,277,087 | \$180,749,532 | \$97,389,272 | \$87,637,478 | \$663,053,369 |
| Non County (Grants, etc.) | \$63,215,567 | \$45,485,050 | \$9,060,000 | \$5,000,000 | \$122,760,617 |
| Total | \$360,492,654 | \$226,234,582 | \$106,449,272 | \$92,637,478 | \$785,813,986 |



Sources of funding are

- General Obligation Bonds (G.O. Bonds) – The majority of the capital program is funded through long-term debt. The County’s taxing power backs the County issues General Obligation Bonds.
- Non-County Funding (State and Federal Grants) – Other government entities provide grants 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.

2014 General Capital County Debt /Funding by Project Category

| | |
|----------------|--------------|
| Buildings | \$44,200,000 |
| Equipment | \$14,025,000 |
| Infrastructure | \$33,404,245 |
| Parks | \$29,250,000 |
| Property | \$8,000,000 |
| Public Safety | \$65,919,342 |
| Roads | \$69,900,000 |
| Technology | \$8,900,000 |
| Traffic | \$19,378,500 |
| Transportation | \$4,300,000 |

- **Buildings:** Improvements to County buildings, including rehabilitations and electrical upgrades
- **Equipment:** Purchase of vehicles and other equipment
- **Infrastructure:** Major infrastructure improvements including 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:** Purchase of new buses and overall planning initiatives related to the Nassau 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 purchase and preserve open space through a special assessment approved by County voters.

IMPACT OF CAPITAL PROGRAMS ON THE OPERATING BUDGET

The majority of capital improvement projects generate either future Operating Budget costs or savings in one or both of the following ways: annual debt service cost, and changes to the Operating Budget to support new or renovated facilities or equipment could result in an increase or decrease to operating costs.

Debt Service

- 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. The County then charges these expenses to the appropriate funds on a project-by-project basis.
- Fiscal Year 2015 tax supported debt service, as displayed later in the Debt Service Fund section, approximates \$368.0 million.

Operating Budget Impacts

- To record the true cost of a capital project, County departments will charge the associated capital project for both direct and indirect operating costs related to the capital project planning and execution.
- Once a project is complete, it may continue to affect the Operating Budget for the life of the asset. For instance, the construction of government buildings and facilities may result in new annual costs for maintenance, utilities, and additional staffing required for facility management and operation. However, new or renovated buildings and equipment may also result in savings in the Operating Budget.
 - Whenever a new or expanded facility involves program expansion, the required staffing and equipment may represent additional Operating Budget expenditures.
 - The County requires all new building to meet at least Certified Leadership in Energy and Environmental Design (LEED) requirements, which the County expects to result in maintenance and utility efficiencies and savings.
- The Capital Plan includes analysis of the Operating Budget impact as it aids in the review and decision making on the timing of public facilities renovations or



replacement. This includes an analysis of what the ongoing cost of a new building or road will be in addition to its construction costs and any required debt service.

IMPACT OF SIGNIFICANT NON-RECURRING CAPITAL PROJECTS ON THE OPERATING BUDGET

The County's 2014-2017 Capital Plan includes approximately \$760.9 million of non-recurring capital expenditures. Non-recurring capital expenditures or projects are typically not included in every budget and do not have a regular replacement cycle.

- The most significant non-recurring General Capital Projects include
 - Family & Matrimonial Court Phase I building renovation is a total \$59.0 million investment. The County does not anticipate that the facility will significantly increase personnel costs or utility costs, as it is the renovation of a current County facility. However, there is a potential for lower maintenance costs reflective of a newer facility.
 - Nassau County Crime Lab is a total \$39.0 million investment. The County does not anticipate that the facility will significantly increase personnel costs or utility costs as it is replacing a current County facility. However, there is a potential for lower maintenance costs reflective of a newer facility.
- Excluding the reconstruction of Bay Park, which the County anticipates will be completed with Federal funding, the most significant non-recurring Sewer and Storm Water Resources District projects include:
 - Bay Park Outfall District Structure Pipeline Rehabilitation Study is a total investment of \$46.8 million. This portion of the project is only funding the study and will not result in any impact on the Operating Budget. Once the study is complete and the County moves forward with the actual rehabilitation of the pipeline, which could see the pipe extended into the ocean, the County will evaluate the affect the project will have on the Operating Budget impact will be evaluated.
 - Pump Station Rehabilitation is a total investment of \$76.8 million. The County does not expect this rehabilitation to result in any additional staffing requirements. However, the County expects maintenance and utility costs to decline, as the facilities will be newer and more efficient.
 - Horse Brook Drainage Improvements is a total investment of \$22.0 million. The drainage improvements are not expected to affect the Operating Budget.



COMMUNITY COLLEGE FUND

Nassau Community College (NCC), 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, NCC 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.

The NCC Board of Trustees adopted the Fiscal Year 2016 (September 1, 2015 – August 31, 2016) Budget on May 12, 2015, and the County Legislature adopted it on July 15, 2015. The NCC Budget is \$213.7 million, a decrease of \$2.9 million, or 1.36% less than the budget of the previous year. The decrease is due primarily to savings from attrition resulting from retirement incentives offered to the Civil Service employees by Nassau County in the Fall of 2014 (Calendar) and retirement incentives offered to faculty by the College in the Spring and Fall of 2015 (Calendar), combined with the anticipated proceeds from borrowing for termination expenses. 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. The fiscal year 2016 full-time tuition rate increased \$300 or 7.1% from \$4,234 to \$4,534 and the State Aid rate increased \$100 or 4.0% per full-time equivalent student from \$2,497 to \$2,597. In recent years, the College relied on significant contributions to the operating fund from their unrestricted fund balance. Relying on fund balance as a recurring revenue source resulted in its depletion to levels that are now below Board Policy recommendations. As a result, the NCC Board decided not to include the fund balance as a revenue source for the 2016 fiscal year.



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. The County then charges these expenses 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, and certain sewer debt. Interest Expense also contains appropriations for interest payments on bond anticipation notes and 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. A bond or note issue generates premium when the coupon 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 | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | FF - INTEREST | 88,645,384 | 98,129,845 | 93,713,875 | 116,528,821 |
| | GG - PRINCIPAL | 62,690,000 | 76,340,000 | 70,445,001 | 87,035,000 |
| | OO - OTHER EXPENSE | 188,068,885 | 193,554,277 | 193,290,699 | 180,416,831 |
| | EXP Total | 339,404,270 | 368,024,122 | 357,449,575 | 383,980,652 |
| REV | BE - INVEST INCOME | 26,292 | 0 | 0 | 0 |
| | BQ - CAPITAL RESOURCES FOR DEBT | 15,557,962 | 4,224,000 | 21,960,420 | 4,483,620 |
| | BV - DEBT SERVICE CHARGEBACK REVENUE | 291,708,760 | 332,458,134 | 304,463,826 | 346,592,548 |
| | BW - INTERFUND CHARGES REVENUE | 27,319,707 | 26,550,439 | 26,233,779 | 28,092,282 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 4,791,549 | 4,791,549 | 4,791,549 | 4,812,202 |
| | REV Total | 339,404,270 | 368,024,122 | 357,449,575 | 383,980,652 |

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, 2015, the County had issued bonds generating \$144.2 million of proceeds.

| ENVIRONMENTAL FUND | | | | | |
|--------------------|------------------------|-------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | HH - INTERFUND CHARGES | 9,631,657 | 9,606,968 | 9,603,792 | 9,540,730 |
| EXP Total | | 9,631,657 | 9,606,968 | 9,603,792 | 9,540,730 |
| REV | AA - FUND BALANCE | 19,437,869 | 0 | 0 | 9,540,730 |
| | TL - PROPERTY TAX | 9,651,404 | 9,606,968 | 9,603,792 | 0 |
| REV Total | | 29,089,273 | 9,606,968 | 9,603,792 | 9,540,730 |



FRINGE BENEFITS DEPARTMENT

The County allocates Fringe Benefits for its workforce by operating 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, therefore avoiding budget transfers during the fiscal year.

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, since the Governor of New York State imposed a 2% tax cap.

FB - FRINGE BENEFIT

| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
|-----|-------------------------|--------------------|---------------------|--------------------------|----------------------|
| EXP | AB - FRINGE BENEFITS | 197,471,864 | 213,408,489 | 210,222,000 | 225,749,384 |
| | EXP Total | 197,471,864 | 213,408,489 | 210,222,000 | 225,749,384 |
| REV | BF - RENTS & RECOVERIES | 39,768 | 0 | 51,722 | 0 |
| | REV Total | 39,768 | 0 | 51,722 | 0 |



GRANT FUND

The County receives outside funding from grants, primarily from the New York 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 reimbursements and expenses in the Grant Fund by Supplemental Appropriation after the grantor assures the County of the amount and 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 that the County budgets in the Operating Fund.

The Office of Management and Budget will be issuing a companion document (2016 Grants Plan) to the 2016 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, 2015**

| Department | Total Appropriation | Federal | State | Other* | County |
|-------------------------------|--------------------------------|-----------------------|-----------------------|----------------|---------------|
| Correctional Center | \$321,028.00 | \$100,000.00 | \$221,028.00 | | |
| District Attorney | \$567,800.00 | | \$567,800.00 | | |
| Emergency Management | \$5,136,277.00 | \$4,625,755.00 | | | \$510,522.00 |
| Fire Commission | \$250,000.00 | | \$250,000.00 | | |
| Health | \$3,704,042.00 | \$108,627.00 | \$3,496,972.00 | | \$98,443.00 |
| Housing | \$17,726,000.00 | \$17,726,000.00 | | | |
| Human Services | \$45,438,574.00 | \$10,058,433.00 | \$33,422,736.00 | \$1,957,405.00 | |
| Information Technology | \$325,000.00 | \$325,000.00 | | | |
| Medical Examiner | \$1,429,217.00 | \$592,044.00 | \$837,173.00 | | |
| Office of Management & Budget | \$2,704,484.00 | | \$2,704,484.00 | | |
| Police Department | \$12,762,951.00 | \$1,677,962.00 | \$11,084,989.00 | | |
| Probation | \$1,104,085.00 | | \$1,006,032.00 | | \$98,053.00 |
| Public Works | \$2,754,800.00 | \$0.00 | \$180,000.00 | \$2,574,800.00 | |
| Social Services | <u>\$15,512,582.00</u> | <u>\$8,444,131.00</u> | <u>\$7,068,451.00</u> | | |
| TOTAL | \$109,736,840.00 | \$43,657,952.00 | \$60,839,665.00 | \$4,532,205.00 | \$707,018.00 |

*Revenues from Medicaid payments and fees for substance abuse services, and fines from the Handicapped Parking Surcharge and STOP/DWI grant programs

LITIGATION FUND



LITIGATION FUND

The Litigation Fund, which the County will establish in 2015, will contain resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated each year will fund the Litigation Fund. The County is establishing the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County will no longer borrow for judgments and settlements.

| LITIGATION FUND | | | | | |
|-----------------|--------------------|-------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | OO - OTHER EXPENSE | 0 | 0 | 0 | 20,200,000 |
| EXP Total | | 0 | 0 | 0 | 20,200,000 |
| REV | AA - FUND BALANCE | 0 | 0 | 0 | 20,200,000 |
| REV Total | | 0 | 0 | 0 | 20,200,000 |



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 for open space purposes.

The value of the Open Space Fund as of July 31, 2015 was approximately \$1.2 million. Only with an approved appropriation from the County Legislature can the County spend the resources.



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.

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 and the Glen Cove Water Pollution Control Plant in Glen Cove treat most sewage collected in the County’s sewer system. The City of Long Beach Sewage Treatment Plant processes sewage collected in the area of Lido Beach. The County plans to convert the Lawrence Sewage Treatment Plant in Lawrence to a pumping station in the fourth quarter of 2015. 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 continue to repair these facilities as well as mitigate and harden them from future events.

Through a twenty-year agreement for the operation and maintenance of the County’s sewer system, effective January 2, 2015, United Water Long Island Inc. (“United Water”) became responsible for the daily operation of the system. This agreement will reduce the cost of sewer operations and generate additional savings throughout the term of the contract. Immediate savings are based on the contractual commitment of United Water to reduce County staffing costs by a minimum of \$10 million annually. The 2016 Proposed Operating Budget reflects only employees that the County has leased to United Water to perform sewer work and dedicated storm water employees. The County has reassigned all excess employees not performing the above functions within the General Fund, which the County expects will reduce overtime costs Countywide. In addition, 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. Properties within these areas only pay for County sewage disposal services.

ZONE OF ASSESSMENT CONSOLIDATION

The 2003 law required the County to transition to three zones of assessment by 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 the receivers of taxes of the cities and towns collect. Pursuant to a Financing Agreement (the Financing Agreement), dated as of October 1, 2014 between the County and the Authority, the County has directed the receivers to continue to send assessments to the Authority's trustee to ensure payment of Authority bonds and other costs. The remaining funds are remitted to the District.

The County has enacted an ordinance imposing charges for sewer services in the District upon certain users of the system who are exempt from the payment of ad valorem assessments or who place a disproportionate burden on the sewer system. Various school districts and others in the County have brought lawsuits against the County in Nassau Supreme Court challenging the validity of its enactment of the ordinance. In connection with these lawsuits, the County has been preliminarily enjoined from implementing the ordinance.

DEBT REFINANCING

In November 2014, the Authority issued bonds to refinance all outstanding 2004B Bonds and 2008A Bonds, and finance certain capital improvements to the County sewer system. As part of the transaction, the Authority and the County entered into the new Financing Agreement providing for the transfer of ownership of the sewer and storm water resources facilities from the Authority to the County. The Authority's ownership of the sewer and storm water resources facilities resulted in administrative and accounting complexity, costs, and burdens without offsetting benefits. The transfer of ownership to the County eliminated such administrative and accounting complexity, costs, and burdens.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



In addition, the operating and maintenance reserve fund required under the previous agreement was eliminated. The budgetary savings to the District generated by this refinancing is an important component of the County's financial plan for the District.

| SEWER AND STORM WATER FINANCE AUTHORITY FUND | | | | | |
|--|--|--------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | DE - CONTRACTUAL SERVICES | 171,804 | 920,000 | 920,000 | 900,000 |
| | FF - INTEREST | 7,309,831 | 6,574,725 | 6,574,725 | 7,651,295 |
| | GG - PRINCIPAL | 7,955,000 | 5,755,000 | 5,755,000 | 10,205,000 |
| | 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 | 110,068,845 | 110,068,845 | 104,559,275 |
| EXP Total | | 158,716,136 | 123,318,570 | 123,318,570 | 123,315,570 |
| REV | BE - INVEST INCOME | 6,818 | 5,000 | 5,000 | 2,000 |
| | 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 | 123,313,570 | 123,313,570 | 123,313,570 |
| REV Total | | 160,817,786 | 123,318,570 | 123,318,570 | 123,315,570 |

| SEWER AND STORM WATER RESOURCES DISTRICT FUND | | | | | |
|---|---|--------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | AA - SALARIES, WAGES & FEES | 19,328,151 | 15,748,742 | 13,000,086 | 11,809,725 |
| | AB - FRINGE BENEFITS | 11,899,140 | 12,458,997 | 11,887,376 | 9,481,686 |
| | BB - EQUIPMENT | 4,267 | 202,000 | 202,000 | 36,761 |
| | DD - GENERAL EXPENSES | 10,754,820 | 849,000 | 849,000 | 767,741 |
| | DE - CONTRACTUAL SERVICES | 28,821,454 | 58,472,000 | 58,472,000 | 60,088,000 |
| | DF - UTILITY COSTS | 8,007,104 | 7,622,799 | 7,622,799 | 7,700,000 |
| | FF - INTEREST | 4,425,051 | 6,873,137 | 6,873,137 | 6,332,938 |
| | GG - PRINCIPAL | 13,882,130 | 11,672,663 | 11,672,663 | 10,363,806 |
| | HH - INTERFUND CHARGES | 36,098,520 | 34,444,189 | 34,444,189 | 29,900,624 |
| | OO - OTHER EXPENSE | 250,000 | 538,500 | 538,500 | 538,500 |
| EXP Total | | 133,470,637 | 148,882,027 | 145,561,750 | 137,019,781 |
| REV | AA - FUND BALANCE | 45,926,158 | 5,240,289 | 12,520,012 | 2,022,030 |
| | BC - PERMITS & LICENSES | 959,520 | 1,100,000 | 1,100,000 | 1,150,000 |
| | BE - INVEST INCOME | 89,964 | 110,000 | 110,000 | 32,000 |
| | BF - RENTS & RECOVERIES | 10,194,619 | 13,166,000 | 15,166,000 | 10,725,000 |
| | BG - REVENUE OFFSET TO EXPENSE | 0 | 180,000 | 180,000 | 0 |
| | BH - DEPT REVENUES | 1,798,706 | 14,317,000 | 1,717,000 | 14,277,000 |
| | BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL | 5,266,186 | 300,000 | 300,000 | 300,000 |
| | BR - DUE FROM OTHER GOVTS | (2,124) | 2,251,394 | 2,251,394 | 2,300,000 |
| | BW - INTERFUND CHARGES REVENUE | 0 | 2,148,499 | 2,148,499 | 1,654,476 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 1,578,879 | 0 | 0 | 0 |
| | IF - INTERFUND | 109,964,275 | 110,068,845 | 110,068,845 | 104,559,275 |
| REV Total | | 175,776,183 | 148,882,027 | 145,561,750 | 137,019,781 |



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.

In 2015, the Technology Fund projection for expenses is \$1.9 million. The fund will not be budgeted in 2016.

| TECHNOLOGY FUND | | | | | |
|------------------|---------------------------|------------------|---------------------|--------------------------|----------------------|
| E/R | Object | 2014 Actual | 2015 Adopted Budget | Mid-Year 2015 Projection | 2016 Proposed Budget |
| EXP | DE - CONTRACTUAL SERVICES | 0 | 1,869,600 | 1,869,600 | 0 |
| EXP Total | | 0 | 1,869,600 | 1,869,600 | 0 |
| REV | AA - FUND BALANCE | 1,866,117 | 1,860,527 | 1,860,527 | 0 |
| | BE - INVEST INCOME | 4,979 | 9,073 | 9,073 | 0 |
| REV Total | | 1,871,096 | 1,869,600 | 1,869,600 | 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, many 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 borders 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 three towns, two 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 2013 was \$96,193, up from \$93,214 in 2012, and significantly higher than that of the State (\$57,369) and the United States (\$52,250) medians. Moreover, the County has a smaller percentage of families below the poverty level (4.4%) than the State (12.1%) and the United States (11.6%).

TABLE 2**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2013 AND 2012**

| Area | 2013 | | 2012 | |
|---------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
| | Median Household Income | Families Below Poverty (%) | Median Household Income | Families Below Poverty (%) |
| County | \$96,193 | 4.4 | \$93,214 | 4.6 |
| State | \$57,369 | 12.1 | \$56,448 | 12.2 |
| United States | \$52,250 | 11.6 | \$51,371 | 11.8 |

U.S. Census, 2012 and 2013 American Community Survey, 1-Year Estimates



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 2005 and 2014.

In 2014, the CPI in the CMSA rose by 1.30%, slightly less than the 2014 U.S. city average CPI increase of 1.60%. This may be indicative of an emerging trend. From 2005 through 2010, the CPI in the CMSA outpaced the rise in the U.S. city average for all but one year. However, from 2011 through 2014, the CPI in the CMSA has risen at a slower pace than the U.S. city average in three of the last four years.

TABLE 3

CONSUMER PRICE INDEX

| Year | U.S. City Average (1,000s) | Percentage Change | NY-NJ-CT-PA CMSA (1,000s) | Percentage Change |
|------|-------------------------------|----------------------|------------------------------|----------------------|
| 2014 | 236.7 | 1.60% | 260.2 | 1.30% |
| 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 |

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 approximately \$25 billion for the most recent reporting period (2012/2013), an increase of 4.88% from the prior reporting period (2011/2012).

TABLE 4
RETAIL SALES ACTIVITY RANKED BY COUNTY IN THE STATE
(in thousands)

| <u>County</u> | <u>Rank</u> <u>(2011/2012)</u> | <u>Taxable Sales</u> <u>(2011/2012)</u> | <u>Rank</u> <u>(2012/2013)</u> | <u>Taxable Sales</u> <u>(2012/2013)</u> | <u>Change</u> |
|----------------|-----------------------------------|--|-----------------------------------|--|---------------|
| New York City* | 1 | \$ 126,291,324 | 1 | \$ 129,506,162 | 2.55% |
| Suffolk | 2 | 27,329,229 | 2 | 28,655,846 | 4.85 |
| Nassau | 3 | 24,084,193 | 3 | 25,258,301 | 4.88 |
| Westchester | 4 | 17,656,226 | 4 | 18,046,914 | 2.21 |
| Erie | 5 | 14,287,604 | 5 | 14,344,272 | 0.40 |
| Monroe | 6 | 10,631,712 | 6 | 10,761,493 | 1.22 |
| Onondaga | 7 | 7,661,942 | 7 | 7,807,233 | 1.90 |
| Orange | 8 | 6,389,310 | 8 | 6,616,876 | 3.56 |
| Albany | 9 | 5,746,425 | 9 | 5,838,236 | 1.60 |
| Dutchess | 10 | 4,208,477 | 10 | 4,212,599 | 0.10 |

SOURCE: New York State Department of Taxation and Finance, Office of Tax Policy Analysis Annual Statistical Report: Taxable Sales and Purchases (November 2014) - Represents sales reported from March through February
* Includes the five counties of the Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)



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 652,200 in 2014. The unemployment rate in the County decreased from 5.9% in 2013 to 4.8% in 2014. 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 | |
|------|---------------|-------------------|----------------|-------------------|---------------|-------------------|----------------|-------------------|---------------|-------------------|
| | Employment | Unemployment-Rate | Employment | Unemployment Rate | Employment | Unemployment Rate | Employment | Unemployment Rate | Employment | Unemployment Rate |
| 2014 | 652.2 | 4.8% | 725.9 | 5.3% | 3,826 | 7.2% | 8,964 | 6.3% | 146,305 | 6.2% |
| 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 |

SOURCES: Compiled by the County from New York State Department of Labor and U.S. Department of Labor, Bureau of Labor Statistics – These sources may revise the Employment data later. The table above reflects the figures as of the date of original publication.



KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2005 to 2014 in the Nassau-Suffolk Primary Metropolitan Statistical Area (PMSA). Total Non-Farm Employment increased slightly between 2013 and 2014, continuing a positive trend that emerged in 2011.

TABLE 6
ANNUAL AVERAGE
NASSAU-SUFFOLK EMPLOYMENT,
NON-FARM, BY BUSINESS SECTOR
(in thousands)

| Business Sector/ Industry | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Goods Producing | | | | | | | | | | |
| Natural Resources, Construction & Mining | 66.7 | 69.8 | 72.0 | 73.1 | 65.0 | 60.8 | 60.3 | 61.4 | 67.0 | 70.5 |
| Manufacturing | <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> | <u>71.9</u> |
| Total – Goods Producing | 153.6 | 155.7 | 155.8 | 154.4 | 140.1 | 133.8 | 133.1 | 135.4 | 140.8 | 142.3 |
| Service Providing | | | | | | | | | | |
| Trade, Transportation & Utilities | 270.9 | 270.7 | 273.7 | 272.4 | 257.2 | 256.2 | 258.7 | 264.0 | 267.0 | 272.4 |
| Financial Activities | 81.6 | 80.4 | 79.2 | 75.0 | 70.8 | 69.8 | 70.5 | 72.4 | 72.6 | 72.6 |
| Information | 29.4 | 29.2 | 27.9 | 27.1 | 27.3 | 25.4 | 24.3 | 24.0 | 23.9 | 22.0 |
| Educational & Health Services | 203.0 | 206.2 | 210.8 | 215.7 | 220.6 | 225.8 | 230.8 | 237.1 | 238.4 | 241.7 |
| Leisure & Hospitality | 95.8 | 97.5 | 99.2 | 99.4 | 98.4 | 100.9 | 102.9 | 110.6 | 115.3 | 118.5 |
| Other Services | 51.9 | 51.9 | 52.7 | 53.6 | 52.7 | 52.9 | 54.4 | 54.9 | 56.0 | 57.6 |
| Professional & Business Services | 159.8 | 158.6 | 164.2 | 163.1 | 153.6 | 152.8 | 159.3 | 163.3 | 167.4 | 169.0 |
| Government | <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> | <u>193.7</u> |
| Total - Service Providing | 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 | 1,147.4 |
| Total Non-Farm | 1,244.6 | 1,248.9 | 1,265.6 | 1,264.0 | 1,227.4 | 1,226.5 | 1,239.3 | 1,261.5 | 1,276.5 | 1,289.8 |

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, 2014**

| BUSINESS SECTOR | Nassau- Suffolk PMSA (%) | United States (%) |
|--|---|----------------------------------|
| GOODS PRODUCING | | |
| Natural Resources, Construction & Mining | 5 | 7 |
| Manufacturing | <u>6</u> | <u>10</u> |
| Total Goods Producing | 11 | 17 |
| SERVICE PROVIDING⁽²⁾ OR SERVICE PRODUCING⁽¹⁾ | | |
| Trade, Transportation & Utilities | 21 | 19 |
| Financial Activities ⁽¹⁾ or Finance, Insurance & Real Estate ⁽²⁾ | 6 | 6 |
| Assorted Services | 47 | 45 |
| Government | <u>15</u> | <u>16</u> |
| Total Service Providing / Producing | 89 | 86 |

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)

⁽¹⁾ PMSA

⁽²⁾ 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, 2013**

| Company | Type of Business | Employees |
|---------------------------------|-------------------------------------|------------------|
| North Shore – LIJ Health System | Health care | 48,000* |
| Cablevision Systems Corp. | Cable and pay television | 18,899 |
| Broadridge Financial Solutions | Data processing | 6,200 |
| Winthrop Healthcare Systems | Health care | 5,959 |
| Griffon Corp. | Specialty building products | 5,400 |
| Systemax, Inc. | Computers & related products | 5,300 |
| Alcott Group | Professional employers organization | 4,800 |

SOURCES: Compiled by the County from Crain’s Book of Lists, 2014 - Selected data updated using Hoovers.com



CONSTRUCTION ACTIVITY

Table 9 is a composite list of construction activity in the County for residential, commercial, industrial, and public buildings for the years 2005 through 2014. Overall construction activity has varied considerably over the last decade. During the 2005-2014 period, residential construction (Single-Family and Other Units) activity reached its high point in 2008 with 1,868 permits, and fell to its lowest point the following year (2009) with 378 permits. During 2014, permits for both Single-Family Dwelling and Other Housing Unit increased from 2013. The steady increase in Single-Family Dwelling permits from 2012-2014 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 2014 are not available.

**TABLE 9
COUNTY CONSTRUCTION ACTIVITY**

| Year | Single Family Dwellings | Other Housing Units* | Total |
|-------------|--------------------------------|-----------------------------|--------------|
| 2014 | 640 | 265 | 905 |
| 2013 | 630 | 164 | 794 |
| 2012 | 375 | 276 | 651 |
| 2011 | 311 | 542 | 853 |
| 2010 | 400 | 123 | 523 |
| 2009 | 365 | 13 | 378 |
| 2008 | 822 | 1,046 | 1,890 |
| 2007 | 737 | 85 | 849 |
| 2006 | 1,291 | 161 | 1,490 |
| 2005 | 1,197 | 238 | 1,476 |

SOURCES: 2004-2014 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 2005 through 2014. Class 4 property includes commercial, industrial, and institutional buildings, and vacant land. Table 10 indicates that in 2014 municipalities issued 39 building permits for Class 4 properties having an aggregate value of \$246,233,991, up substantially from 2013.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR CLASS 4 PROPERTIES

| <u>Year</u> | <u>Number of Permits</u> | <u>Value of Permits</u> |
|-------------|--------------------------|-------------------------|
| 2014 | 39 | \$246,233,991 |
| 2013 | 19 | 119,347,464 |
| 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 |

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 2014 indicates a steady increase in new construction value from the recent low in 2010.

TABLE 11
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY

| Year | Value of New Residential Construction (in thousands) | No. of New Dwelling Units By Building Permit |
|-------------|---|---|
| 2014 | \$333,009 | 905 |
| 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 |

SOURCE: 2005 – 2014 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

| <u>Year</u> | <u>1 Family</u> | <u>2 Family</u> | <u>3-4 Family</u> | <u>5 or more Family</u> | <u>Total</u> |
|-------------|-----------------|-----------------|-------------------|-------------------------|--------------|
| 2014 | 640 | 4 | 4 | 257 | 905 |
| 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 |

SOURCE: 2005 – 2014 U.S. Census Bureau New Privately-Owned Building Permits – reported units only

Table 13 shows County existing home sales. In 2014, the median sales price rose 4.7% from 2013; however, the number of homes sold decreased by nearly 10.8%.

TABLE 13
COUNTY EXISTING HOME SALES

| <u>Year</u> | <u>Median Sales Price</u> | <u>No. of Homes Sold</u> |
|-------------|---------------------------|--------------------------|
| 2014 | \$440,000 | 6,549 |
| 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 |

SOURCES: Compiled by the County from Multiple Listing Service of Long Island Inc., 2005; New York State Association of Realtors, 2006-2008; New York State Department of Taxation and Finance, 2009-2014



TRANSPORTATION

The Nassau Inter-County Express (NICE) Bus provides bus service in the County as the operator of the County-owned bus system. 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 County government offices, including the Department of Social Services.

The LIRR, the second largest commuter railroad in the United States, carried approximately 85.9 million passengers in 2014. On an average weekday, the LIRR carries about 301,000 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 in close proximity to JFK and LaGuardia Airports, 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.

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 operates 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 Nassau University Medical Center in East Meadow, the County's public hospital, St. Francis Hospital in Roslyn, nationally recognized for its cardiac center, 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 from Verizon and DISH Network are 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.

Film, television and commercial production continues to be a major part of the County's economic development, driven in part by its close proximity to New York City. An independent report released in March 2015 by Camoin Associates estimated that the County received more than \$533 million in economic benefits from the film industry in 2013 and 2014 with 1,773 total jobs.

The County benefits from being the home to Gold Coast Studios and Grumman Studios. Film crews have used numerous other outdoor and indoor filming locations, including the Nassau County Correctional Center, Belmont Racetrack, the Garden City Hotel, and Old Bethpage Village Restoration. Feature films filmed in the County include "The Amazing Spiderman 2," "Salt," "Morning Glory," "Man on a Ledge," "Win Win," "Henry's Crime," "Something Borrowed," and "Dark Horse." "Boardwalk Empire," "The Good Wife," "Rescue Me," "Royal Pains," "30 Rock," "Mildred Pierce," and "Gossip Girl," are just a few of the television series that have been regularly filmed in the County.

Grumman Studios was the production site of the most recent primetime production, "Peter Pan Live," broadcast live in 2014, following nearly a month of preparations with 350 staff members and a cast of 46. The 500,000 square-foot Grumman Studios, which received support from the Nassau County Industrial Development Agency for upgrades, also hosted NBC's live production of "The Sound of Music" in 2013.



EDUCATIONAL FACILITIES

There are 56 public school districts in the County with a 2013-2014 enrollment (PreK-Grade 12) of approximately 202,242 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 provide education in the State Regents program as well as in special and technical programs. Many County public schools have received State and national recognition for the quality of their education experience.

The County is home to many colleges and universities, some of which are highly specialized with programs that receive nationwide attention. 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 2014, Money Magazine ranked the Webb 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. Hofstra, in partnership with North Shore-LIJ Health System, operates 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 approximately three 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, the State announced a five-year \$65 million project to restore the 85-year old facility to 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. In 2013, the County entered into a long-term lease with Nassau Events Center, led by Bruce Ratner, to renovate and operate the Nassau Veterans Memorial Coliseum (the Coliseum) in Uniondale as a state-of-the-art destination for sports and entertainment. The Coliseum was home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. Although the team will no longer play its regular home games in the Coliseum following the expiration of its lease in July 2015, the County expects the team to play a limited number of games at the renovated facility each season.

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 funds for brownfield remediation projects. In addition to the EBA, 5% of the proceeds from County land sales are 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 oversees the operation of the County's sewerage and storm water resources facilities.

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.



Effective January 1, 2015, the County entered into a 20-year agreement with United Water Long Island, Inc. (United Water) for the operation and management of the County's sewer system, including the sewage collection system and three treatment plants: Bay Park that serves 532,000 residents, Cedar Creek that serves 600,000 residents, and Glen Cove that serves 27,000 residents. Nassau County maintains ownership of the facilities. The County is exploring the possibility of entering into a public-private partnership transaction involving its sewer system. The transaction may consist of a concession, lease, or other similar arrangement.

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 comprises 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 the County attributes to increased water use during the peak demand months (April through October) that generally are subject to hot and dry weather patterns.

Since 2000, public water demand during the base demand months (November through March) 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 amounts to approximately 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.

APPENDICES



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.

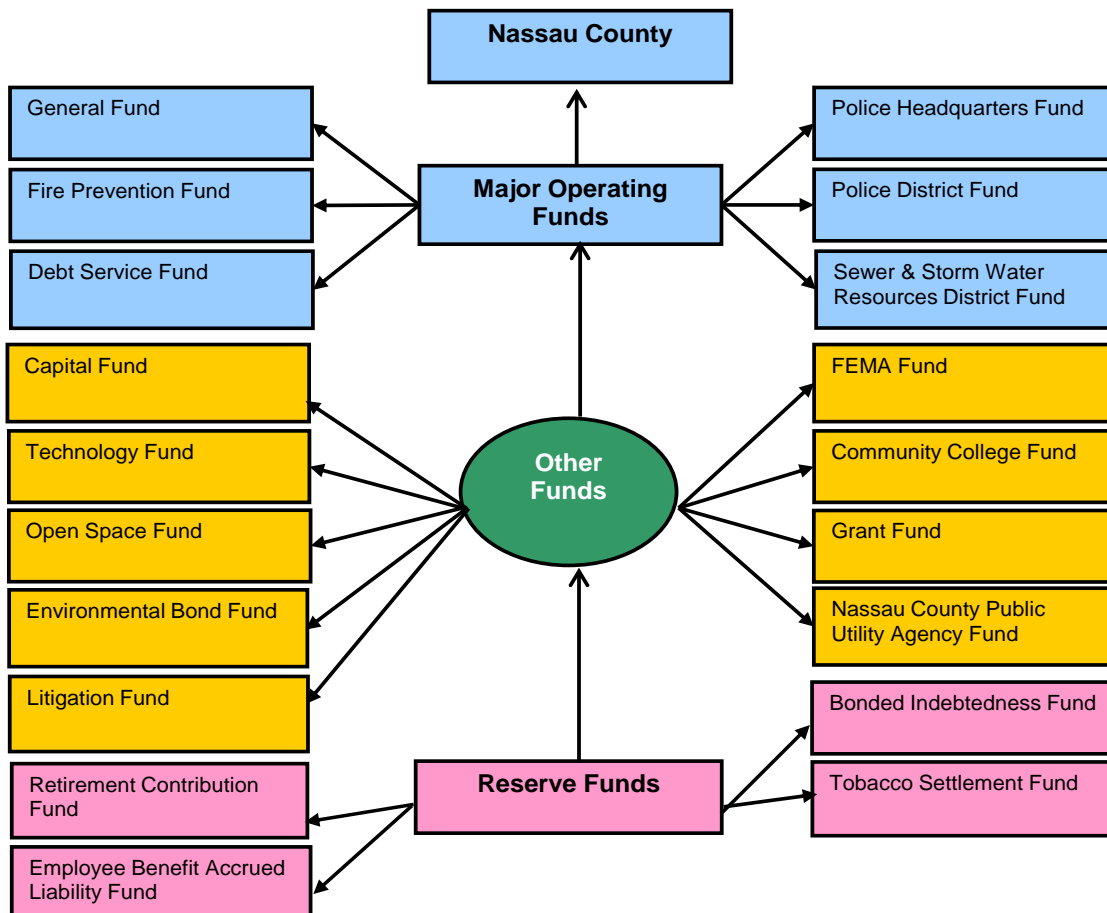


APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into 18 separate funds, which include 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 Litigation 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 Countywide services in 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 General Fund 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 residents Countywide such as safety inspections and compliance activities. The Fire Prevention Fund 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 residents Countywide. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. The Police Headquarters Fund 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 precincts provide to a portion of the County's residents. The Police District Fund derives revenues 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 debt service interest, principal, and NIFA set-aside payments for the County's borrowings. The County also recognizes the costs-of-issuance in this Fund. The County then charges these expenses to the operating funds on a project-by-project basis. 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, the United Water contract, 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 majority 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 open space 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 such local laws. These local laws have authorized \$150 million in environmental program funding.

The **Litigation Fund**, which the County will establish in 2015, will contain resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated each year will fund the Litigation Fund. The County is establishing the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County will no longer borrow for judgments and settlements.

The **FEMA Fund** receives non-County generated funding from the Federal government that reimburses up to 90% of the cost of disaster recovery programs due to the Presidential Declaration of Emergency related to Superstorm Sandy. Additionally, the New York State Action Plan, which seeks Federal authorization for the allowable uses of Community Development Block Grant Disaster Recovery ("CDBG-DR") funds, contains a provision to use these funds to cover the 10% non-Federal match. 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 the County's residents, businesses, and visitors and to preserve, protect, and repair County infrastructure. FEMA divides these projects into categories of disaster-related work, 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.

Due to the severity of the storm, the Administration received legislative approval to appropriate funds separate from the Major funds, with the understanding that FEMA and other federal agencies would reimburse the County for all eligible, disaster-related costs.

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 almost 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, which 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.

APPENDICES



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 it defines as an equal amount of revenues and expenses in its Major Operating Funds. The County 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 in 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

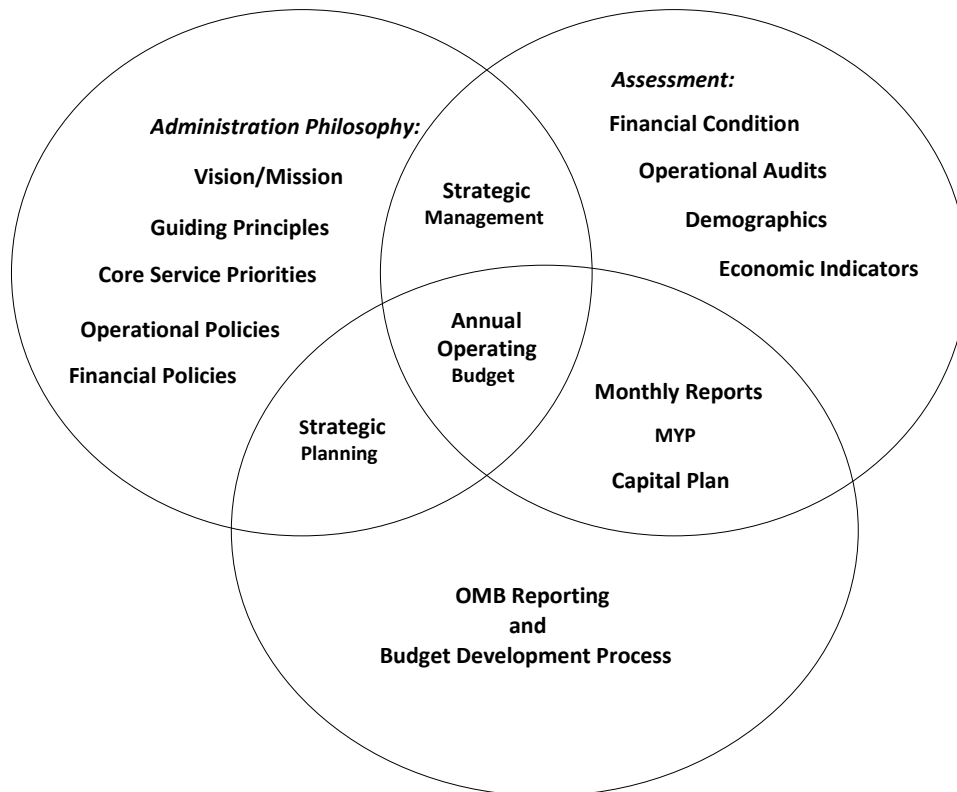
BUDGET DEVELOPMENT CALENDAR

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. The following Venn diagram demonstrates this interrelationship:

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’s Reporting and Budget Development Process, linking it to the two other components/activities.

The budget development process implements policies that draw on the strategic planning concepts of the mission; develops goals that support the County’s mission; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this year-round effort 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. The Administration's financial management team reviews these requests and incorporates them 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. By ordinance, the Legislature shall finally approve the Proposed Budget, as altered or revised., 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.

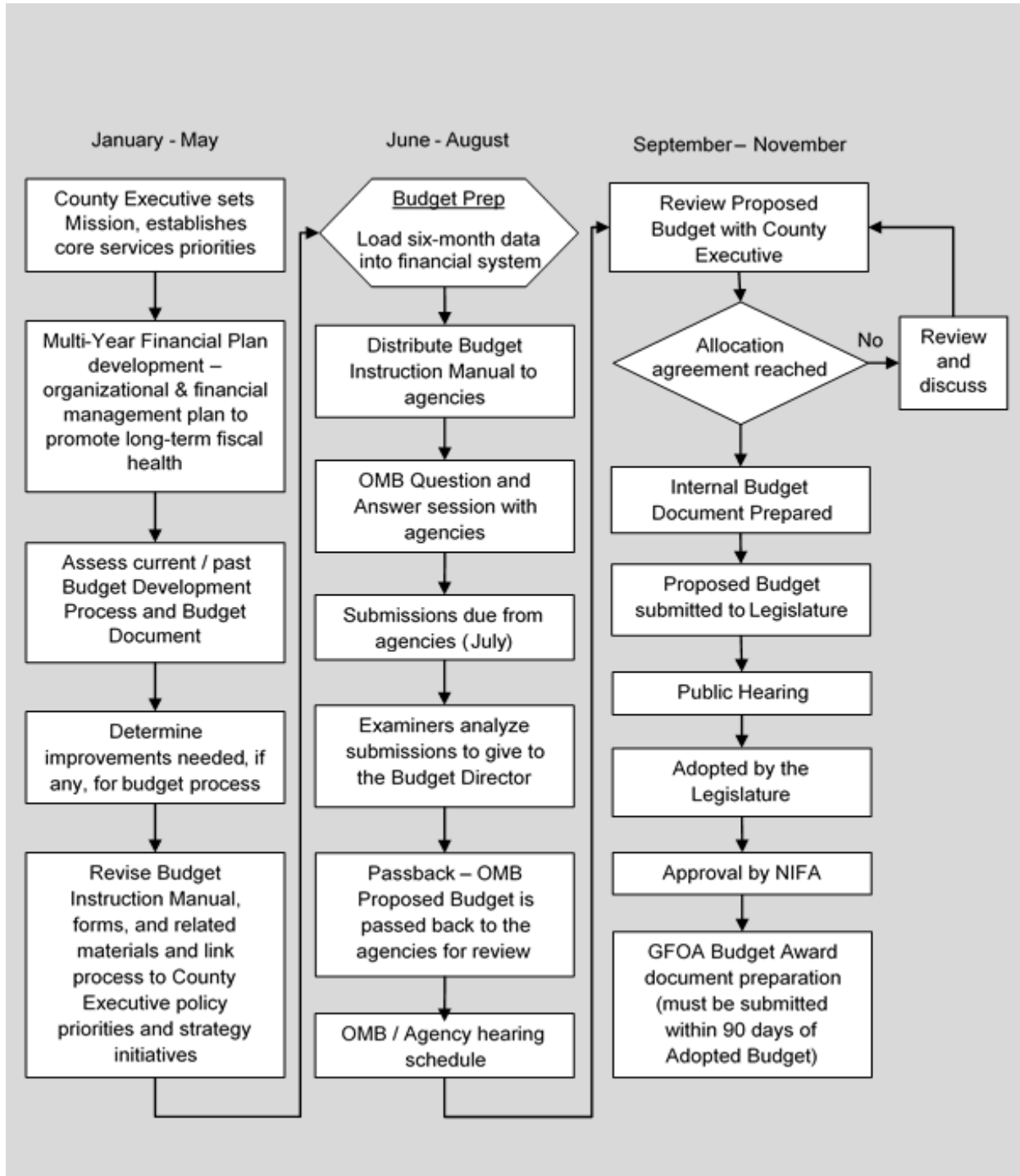


Key Fiscal Year Dates (January 1 – December 31)

| 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.

The County exercises budgetary control 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 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 Budgeting (NACSLB), 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, 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.

Nassau County presents its Comprehensive Financial Report (CAFR) in conformity with generally accepted accounting principles (GAAP) for governments in the United States 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

¹ Shayne Kavanagh and Wright Anderson Williams, *Financial Policies: Design and Implementation* (Chicago, Illinois: Government Finance Officers Association, 2004), p. 1-3.

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*



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 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, the Countywide Special Revenue Funds, and the Police District Fund.

Second, Nassau County 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. In addition, the County typically issues short-term 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, the legislative body must vote to establish reserve funds, whereas a government reserves fund balance as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, the legislature must also approve the 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. The County Legislature created each of these reserve funds 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, the Countywide Special Revenue Funds, the Police District Fund, and the Reserve 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

APPENDICES



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 County shall generally use the resources in the reserve funds for budget stabilization but specifically for the purposes identified previously.

Listed below is the County's historical Undesignated Fund Balance along with other available reserves.

| YEARS | Undesignated Fund Balance | Technology Fund | Open Space Fund | Police District Fund | Environmental Fund | Employee Accrued Liability Reserve Fund | Sewer and Storm Water Resource District | Tobacco Settlement Fund (Bond) |
|----------------------|---------------------------|-----------------|-----------------|----------------------|--------------------|---|---|--------------------------------|
| 2010 Year-End | \$85.2 | \$1.8 | \$1.7 | \$5.6 | \$11.6 | \$14.4 | \$91.8 | \$18.4 |
| 2011 Uses | (\$53.6) | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | (\$10.5) | \$0.0 |
| 2011 Contributions | \$0.0 | \$0.0 | \$0.5 | \$3.2 | \$2.8 | \$0.0 | \$0.0 | \$0.0 |
| 2011 Year-End | \$31.6 | \$1.9 | \$2.3 | \$8.9 | \$14.4 | \$14.4 | \$81.3 | \$18.4 |
| 2012 Uses | \$0.0 | \$0.0 | (\$1.3) | \$0.0 | \$0.0 | (\$10.4) | (\$9.8) | (\$0.6) |
| 2012 Contributions | \$21.7 | \$0.0 | \$0.0 | \$19.8 | \$2.7 | \$0.0 | \$0.0 | \$0.0 |
| 2012 Year-End | \$53.3 | \$1.9 | \$0.9 | \$28.7 | \$17.1 | \$4.0 | \$71.5 | \$17.9 |
| 2013 Uses | (\$10.0) | \$0.0 | \$0.0 | (\$1.2) | \$0.0 | \$0.0 | (\$25.6) | \$0.0 |
| 2013 Contributions | \$55.8 | \$0.0 | \$0.2 | \$0.0 | \$2.3 | \$0.0 | \$0.0 | \$0.0 |
| 2013 Year-End | \$99.1 | \$1.9 | \$1.1 | \$27.5 | \$19.4 | \$4.0 | \$45.9 | \$17.9 |
| 2014 Uses | (\$10.0) | \$0.0 | \$0.0 | (\$6.7) | \$0.0 | \$0.0 | (\$2.7) | \$0.0 |
| 2014 Contributions | \$11.1 | \$0.0 | \$0.1 | \$0.0 | \$0.1 | \$6.2 | \$0.0 | \$0.0 |
| 2014 Year-End | \$100.2 | \$1.9 | \$1.2 | \$20.8 | \$19.5 | \$10.2 | \$43.2 | \$18.0 |

All Other established Funds not displayed above have zero Fund Balance since 2010 or prior

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. 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.

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 it needs this operating surplus 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 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 while drawing upon the recommendations of the GFOA, NACSLB, and credit rating agencies. The policy outlines the conditions under which the County ought to replenish unreserved fund balance and identifies the uses for its unreserved fund balance, formally-created reserves, and any projected operating surpluses. It identifies an array of reserve funds that help the County to stabilize its budget and to finance important policy objectives. The County also designs the policy 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. 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 manages its debt profile 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 the County issues debt 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 prioritizing capital borrowing and limiting the size of cash flow borrowings through a strengthened cash position.

The 2016 Proposed Budget includes \$383.9 million for County General Improvement, Environmental Bond Act and NIFA debt service expenses in the County's Major Operating Funds. The 2016-2019 Multi-Year Financial Plan projects that in 2019, the County will have \$419.8 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

- Guide the County and its managers in policy and debt issuance decisions
- Maintain appropriate capital assets for present and future needs
- Promote sound financial management
- Protect and enhance the County's credit rating
- Ensure the legal and prudent use of the County's debt issuance authority
- Evaluate debt issuance options

The policy provides that the County will plan debt issuance 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.

Working Capital Borrowing: The County also funds tax certiorari claims and other judgments and settlements with bond proceeds. In 2015, the County met its former goal 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.

Status: The County projects debt service as a percent of expenses in the County's four major operating funds to be 11.7% of 2015 expenses. For purposes of this ratio, debt service excludes sewer-related debt, and expenses exclude interdepartmental transfers.

Net Direct Debt as a Percent of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 1.5% of the full valuation of taxable real property in the County.

Status: Currently, the County projects 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 to be 1.51% in 2015.

Net Direct Debt per Capita

Goal: The County's tax-supported debt per capita will not exceed \$2,106 as of December 31, 2015. The County will increase the target value by 4% per year to take into account the effect of inflation.

Status: As of December 31, 2015, the County projects tax-supported debt per capita to be \$2,311.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds pursuant to New York State Local Finance Law, 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: The County will finance all capital improvements financed through the issuance of debt 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. The County shall not fund (capitalize) interest beyond three years or a shorter period if further restricted by law. The County may apply, at its discretion, interest earnings 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: The County will permit an original issue discount if it 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 due to 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, it will utilize the following criteria to evaluate the type of debt it issues.

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 as interim financing prior to the issuance of long-term capital debt. The BANs shall not mature more than five years from the date of issuance. In the event BANs are not retired with long-term capital debt, they 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 it is 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 it is advantageous to sell some securities 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 may solicit quotes for bond insurance from interested providers. The County will select the 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 the County develops such programs in the future, it may fund a reserve fund 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. The County with its financial advisor shall evaluate such equivalents 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: The County may select co-managers applying 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. The senior manager must substantiate any additional expenses.

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 governing the upcoming sale.

- **Group Net Transactions:** The liabilities / revenue percentages allocated to the underwriters shall be determined in advance of the pricing
- **Net Designated Transactions:** Designation rules and limits will be determined in advance of the pricing
- **Retail Orders:** Retail orders are typically given first priority in County sales, and these orders are typically fully credited to the firm placing the order. The definition of retail will be determined in advance of the pricing. The treatment of orders placed by "professional retail" will be determined in advance of the pricing. Additionally, the County may elect to hold a retail order period for any debt issue, and may allocate a minimum percentage of each maturity offered to retail investors at the final price, if so subscribed.

Expectations of the Senior Manager: 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 24 hours of receiving the verbal award, submit to the Deputy County Executive for Finance a detail of orders, allocations, and other relevant information pertaining to the County's sale

CONSULTANTS

Bond Counsel: County debt will include a written opinion by legal counsel affirming the County's authorization 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. Counsel with extensive experience in public finance and tax issues will prepare the approving opinion and other documents relating to the issuance. . The County will select the bond counsel.

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.

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 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, NCTSC | Capital Leases | Total Outstanding Debt | Taxable Assessed Valuation | Percentage of Debt to Taxable Assessed Valuation | | Percentage of Debt to Total Estimated Full Valuation | |
|-------------|------------------------------|----------------------|--|---|-------------------------------|--|---|----------------------------------|----------------|------------------------|----------------------------|--|-----------------|--|----------------------|
| | | | | | | | | | | | | Debt Per Capita | Personal Income | Debt Per Capita | Total Full Valuation |
| 2014 | \$1,941,020 | \$48,915 | \$89,620 | | \$1,140,752 | \$185,455 | \$460,832 | \$1,787,039 | \$4,981 | \$3,871,575 | \$647,755 (c) | 597.7% | \$2,849 | N/A | 1.93% |
| 2013 | 1,683,174 | 54,735 | 97,682 | | 1,286,434 | 140,558 | 456,003 | 1,882,995 | 5,132 | 3,723,718 | 663,136 (c) | 561.5% | 2,754 | 3.80% | 1.82% |
| 2012 | 1,347,397 | 61,305 | 102,862 | | 1,442,439 | 148,656 | 457,106 | 2,048,201 | 5,254 | 3,565,019 (b) | 716,005 (c) | 497.9% | 2,643 | 3.73% | 1.64% |
| 2011 | 1,165,745 | 68,760 | 112,085 | | 1,528,440 | 154,595 | 451,788 | 2,134,823 | 5,351 | 3,486,764 (b) | 771,318 (c) | 452.1% | 2,606 | 3.84% | 1.60% |
| 2010 | 1,157,574 | 77,755 | 121,169 | | 1,648,185 | 161,955 | 446,382 | 2,256,522 | 5,426 | 3,618,446 (b) | 837,452 (c) | 432.1% | 2,655 | 4.05% | 1.43% |
| 2009 | 887,734 | 90,735 | 130,085 | | 1,752,600 | 169,250 | 442,108 | 2,363,958 | 5,482 | 3,477,994 (b) | 818,797 (c) | 424.8% | 2,557 | 3.99% | 1.35% |
| 2008 | 539,492 | 79,065 | 138,810 | | 1,875,075 | 175,795 | 442,389 | 2,493,259 | 5,522 | 3,256,148 (b) | 778,704 (c) | 418.1% | 2,400 | 3.48% | 1.25% |
| 2007 | 363,300 | 83,392 | 147,379 | \$69,135 | 1,958,525 | 72,225 | 440,740 | 2,471,490 | 5,550 | 3,140,246 (b) | 728,595 (d) | 431.0% | 2,318 | 3.51% | 1.29% |
| 2006 | 382,036 | 105,176 | 155,814 | 44,435 | 2,038,500 | 75,450 | 434,765 | 2,548,715 | 5,567 | 3,241,743 (b) | 1,063,177 (e) | 304.9% | 2,398 | 3.93% | 1.53% |
| 2005 | 493,237 | 128,308 | 164,159 | 11,885 | 2,086,960 | 78,575 | 272,125 | 2,437,660 | 5,574 | 3,240,823 (b) | 1,582,292 (e) | 204.8% | 2,404 | 4.24% | 1.67% |

- (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.

APPENDICES



COUNTY OF NASSAU, NEW YORK STATEMENT OF CONSTITUTIONAL TAXING POWER

(In Thousands)

| <u>Year Roll Completed</u> | <u>Full Valuation of Real Estate</u> ^(d) |
|--------------------------------------|---|
| 2015 | \$204,607,718 ^(e) |
| 2014 | 200,331,933 |
| 2013 | 205,123,200 |
| 2012 | 217,753,742 |
| 2011 | <u>218,338,378</u> |
| Total | \$1,046,154,971 |
| | |
| Five Year Average Full Valuation | \$209,230,994 |
| | |
| Tax Limit ^(a) | \$4,184,620 |
| Total Exclusions ^(b) | 142,526 |
| Total Taxing Power for 2015 Levy | 4,327,146 |
| Tax Levy 2015 ^(c) | 540,320 |
| Tax Levy Subject to Tax Limit | 397,795 |
| Percentage of Taxing Power Exhausted | 9.51% |

(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 indebtedness supported by real property taxes for fiscal year 2015 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.

(d) Full valuation figures for 2011 through 2014 are verified by the Office of the State Comptroller.

(e) Full valuation for 2015 is based on preliminary data from the County and the Office of the State Comptroller.

APPENDICES



**Nassau County
Projected Debt Baseline
As of September 15, 2015**

| <u>Results</u> | <u>Projected 12/31/2015</u> | <u>12/31/2016</u> | <u>12/31/2017</u> | <u>12/31/2018</u> | <u>12/31/2019</u> |
|---|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| ¹⁾ Population | 1,339,532 | 1,339,532 | 1,339,532 | 1,339,532 | 1,339,532 |
| ²⁾ Full Valuation (000) | 204,607,718 | 209,722,911 | 214,965,984 | 220,340,133 | 225,848,637 |
| ³⁾ Direct (Main) & Indirect Debt (000) | 3,096,021 | 3,112,280 | 3,026,564 | 2,944,434 | 2,844,949 |
| ³⁾ Direct (Consolidated) & Indirect Debt (000) | 4,071,292 | 4,186,747 | 4,115,549 | 4,086,892 | 3,995,438 |
| Net Direct Debt - Main Funds (000) | 3,096,021 | 3,112,280 | 3,026,564 | 2,944,434 | 2,844,949 |
| Debt Service (Main Funds) | 340,689,781 | 365,429,100 | 374,128,286 | 372,005,944 | 381,517,297 |
| ⁴⁾ Expenditures (Main Funds) | 2,917,987,563 | 2,946,903,115 | 3,056,693,635 | 3,072,969,618 | 3,134,153,329 |
| <u>Credit Ratios</u> | | | | | |
| ⁵⁾ Overall Debt per Capita | \$3,039 | \$3,126 | \$3,072 | \$3,051 | \$2,983 |
| ⁵⁾ Overall Debt as % of Full Valuation | 1.99% | 2.00% | 1.91% | 1.85% | 1.77% |
| <u>Main Fund Ratios</u> | | | | | |
| ⁵⁾ Net Direct Debt per Capita | \$2,311 | \$2,323 | \$2,259 | \$2,198 | \$2,124 |
| Debt Service as % of Expenditures | 11.68% | 12.40% | 12.24% | 12.11% | 12.17% |
| ⁵⁾ Net Direct Debt as % of Full Value | 1.51% | 1.48% | 1.41% | 1.34% | 1.26% |

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 2015 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. Excludes interdepartmental transfers.

(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. 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. U.S. Securities and Exchange Commission Rule 15c2-12 requires issuers of most municipal bonds, including the County, to agree in writing, at the time the bonds are issued, to provide continuing disclosure to the marketplace for the life of the bond issue. This continuing disclosure agreement obligates the issuer (or obligated person) to provide annual reports and current material event disclosures.

Credit Enhancement. Credit support purchased by the issuer or buyer 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

The laws of the State of New York (the State) permit the County to invest only in the following investments:

- Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State;
- Through a deposit placement program, certificates of deposit in one or more “banking institutions”, as defined in Banking law Section 9-r;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest are guaranteed by the United States of America
- Obligations of the State
- With the approval of the State Comptroller, obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (i.e., tax anticipation notes and revenue anticipation notes) by any municipality (other than the County), school district or district corporation in the State
- Obligations of the County, but only with moneys in a reserve fund established pursuant to General Municipal law Section 6-c, 6-d, 6-e, 6-f, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n
- In the case of a capital reserve fund established for a County improvement district, obligations of the County issued for the purposes of such district

The law further requires that all deposits and investments at a bank or trust company, including all demand deposits, certificates of deposit and special time deposits made by officers of the County that are in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, including pursuant to a deposit placement program in accordance with law be secured by a pledge of eligible securities, a pro rata portion of a pool of eligible securities, an eligible surety bond, an eligible letter of credit, or irrevocable letter of credit, as those terms are defined by 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 (8) 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 meet all operating requirements; and (4) obtain a reasonable rate of return that is consistent with the preceding objectives.

The County’s investment policy authorizes the County Treasurer to purchase obligations subject to repurchase agreements in accordance with guidance promulgated by the State Comptroller.

Eligible securities used for collateralizing deposits shall be held by (the depository or a third party) bank or trust company subject to security and custodial agreements.

APPENDICES



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 2016 - 2019

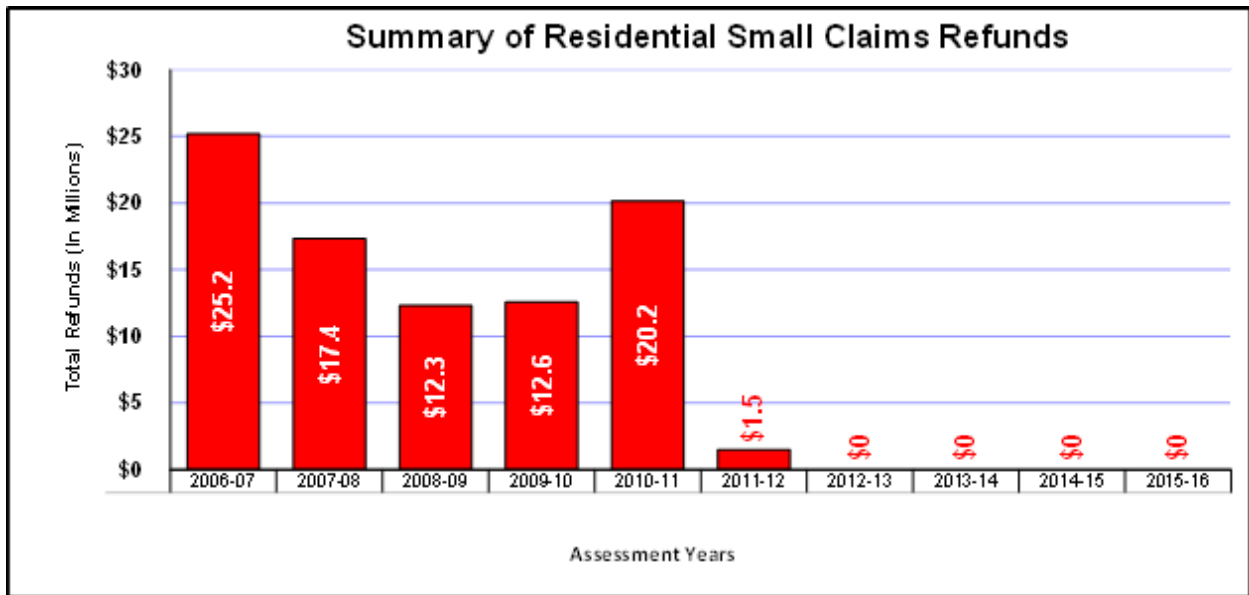
OVERVIEW

The Mangano Administration continues to right-size Nassau County government by managing the fiscal challenges resulting from decades of non-structural fiscal policies, while having a vision for the future that ensures recurring savings and long-term reforms. 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), public-private partnerships, and labor. 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 so that Nassau County's suburban quality of life is enjoyed by current and future generations. The proposed 2016-2019 Multi-Year Financial Plan (MYP) guides decision-making and long-term planning.

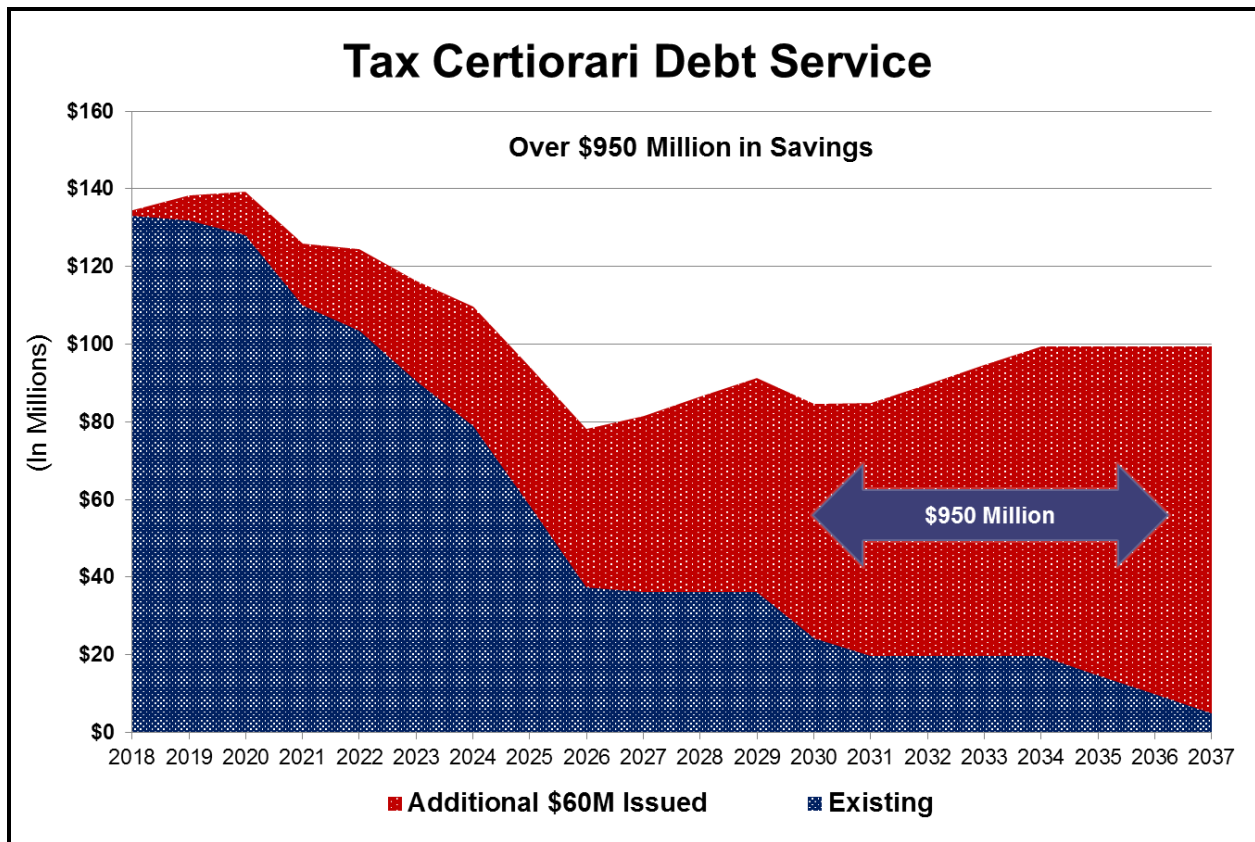
Ensuring that the County continues to prosper includes focusing on long-term structural changes that preserve the County's fiscal integrity as well as protect the County's infrastructure. The MYP recognizes that the limited revenue growth experienced over the last several years must be balanced against a Long Island economy that is graduating from recovery to expansion. The MYP demonstrates the County's commitment to comply with NIFA's change in accounting treatment of borrowings in 2018 and outlines the steps necessary for the transition to that goal.

In addition to addressing the County's infrastructure needs, be it new policing facilities or improved administration of the sewer system, the Administration is also moving forward with initiatives that will correct problems that were not addressed by previous administrations. 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 \$1.1 billion. County Executive Mangano has addressed this hurdle in two ways: one for residential properties and one for commercial.

County residents are already benefiting from the implementation of a residential small claims settlement program, which was initiated for tax year 2011/2012. The program has reduced such tax refund liability to zero. 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 Administration is currently implementing the largest structural reform that Nassau County has ever achieved – addressing the commercial property tax grievance process. In 2014, the New York State Legislature passed historic assessment legislation, which the Governor signed, that will greatly aid the County in achieving structural balance. This legislation creates a Disputed Assessment Fund (DAF) 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 55 out of the 56 school districts in the County. This reform is projected to save the County approximately \$950 million in debt service payments over 20 years. Rating agencies have recognized this as a credit positive as it 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 addresses this unfair cost allocation.

The structural benefits from the commercial tax certiorari reform legislation will begin to be realized in 2017. The County financed \$125 million of property tax refunds in 2014, \$60 million in 2015, and anticipates financing \$60 million in 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 for this purpose in 2016, \$15 million in 2017, \$30 million in 2018 and \$30 million in 2019. The combination of funds will allow the County to reduce the backlog through accelerated settlements and maintain the County’s 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 as the Administration explores innovative solutions to improve County operations. In 2014, the Nassau County Legislature approved a 20-year agreement for the operation and maintenance of the



County sewer system with United Water Long Island, Inc. (United Water). 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 with United Water is to reduce County staffing costs by a minimum of \$10 million annually. It is projected that in 2015 United Water will pay the County at least \$11 million for labor costs.

Other P3 initiatives have successfully reduced costs, including the partnership with Transdev Services, Inc. (formerly Veolia Transportation) to deliver bus service to County residents at a cost that is millions of dollars less than what the Metropolitan Transportation Authority (MTA) would have charged the County. An initiative with Armor Correctional Health Services for the delivery of inmate healthcare services at the Nassau County Correctional Center saves \$7 million annually.

The redevelopment 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 \$130 million in renovating the Coliseum while the total project investment of \$260.5 million also includes building an indoor theater, restaurants, and retail space. The newly-redeveloped Coliseum will generate a minimum of \$334 million in rental income over 49 years to the County, or a minimum of 8% of gross income, whichever is greater. Additional revenues are expected to 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.



In a further effort to spur economic development of the Nassau Hub, and create a biotech corridor therein, the County has entered into an agreement with Memorial Sloan Kettering



Cancer Center to expand its presence within the County as it spends \$140 million to build a new 105,000 square-foot facility. The County will sell approximately 5 acres of land to Memorial Sloan Kettering for the facility. Proceeds from the sale (\$6.5 million) will be deposited into the County's General and Open Space Funds. The cancer center will be a state-of-the-art outpatient care treatment and clinical research center located on the site of the current Nassau Veterans Memorial Coliseum. Upon completion, the cancer center will employ approximately 250 clinical and administrative positions with an average annual salary and benefits package totaling \$150,000.

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 Dealertrack Technologies. These actions demonstrate that businesses are willing to put their faith in Nassau County and improve the economic outlook here.

Long Island is graduating from recovery to expansion. Nassau County has the lowest unemployment rate in the region. The County finally inched above its pre-recession employment peak in 2014, and Moody's Analytics estimates that the County's income growth has overtaken that of Suffolk County. The housing market is showing signs of improvement. Multi-family permits surged to a four-year high during the second quarter of 2015, and developers appear poised to continue taking advantage of the County's proximity to New York City.

Consumers put off spending in the first and second quarters of this year, creating an opportunity for robust sales tax collections growth in the third and fourth quarters. Additionally, increased housing activity, rising employment, and spillover effects from neighboring New York City will all help to spur increased local sales tax revenues. Despite this positive outlook, the County has chosen to use conservative assumptions to forecast sales tax growth in the out-years. The MYP reflects the possible sales tax shortfall of \$37 million for 2015 and has budgeted 2% growth in 2016 from this reduced base. As the economy expands, sales tax is projected to grow by 2.5% in 2017, 3.0% in 2018, and 3.0% in 2019.

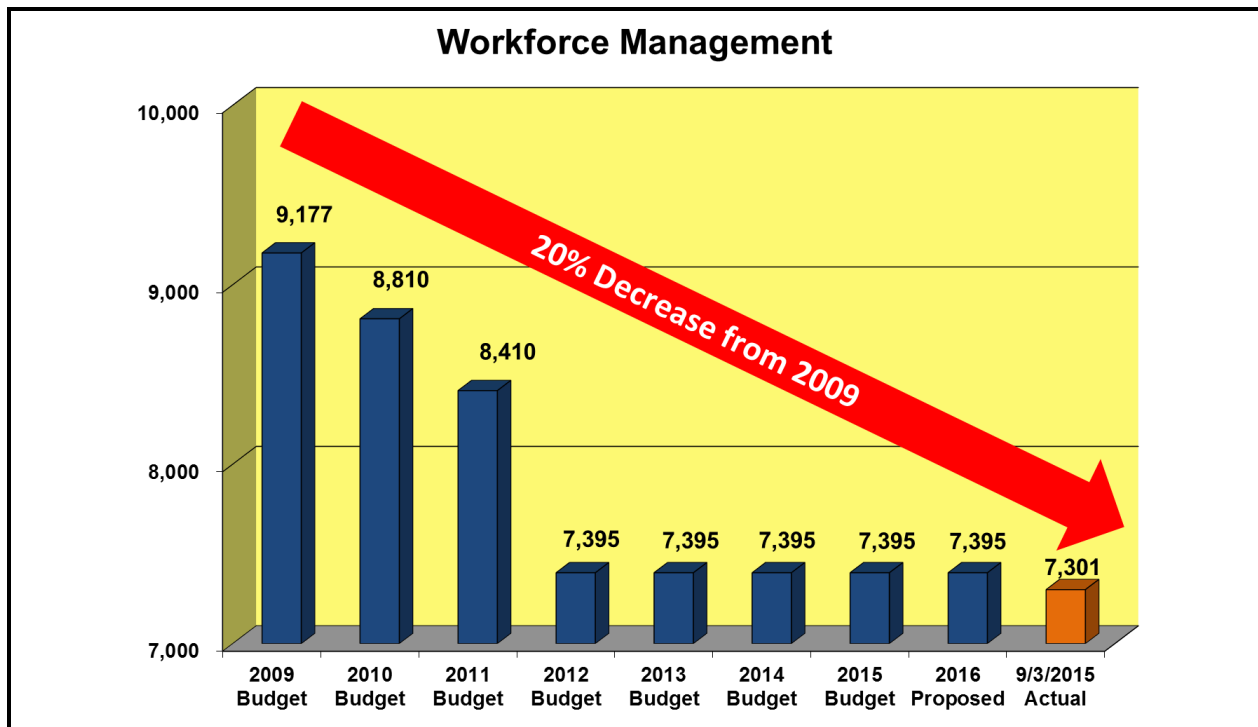
The containment of expense growth is important as the County continues to experience limited revenue growth. The settlement of labor agreements in 2014 brought cost certainty to the labor situation and minimized litigation risk. The agreements brought historic first-time savings in areas such as contributions 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.

Workforce management has been critical to maintaining the fiscal health of the County. The MYP 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 throughout the time span of the MYP. As a result of strong fiscal management, the County’s budgeted workforce is 7,395 positions for 2016. The County’s on-board positions total 7,301 as of September 3, 2015, a reduction of nearly 1,900 positions, or 20%, from 2009 authorized levels of 9,177 full-time employees.

The chart below illustrates the workforce reduction that has taken place since 2009.



The funding of employee fringe benefits presents a major challenge for the County over the MYP time period. The County’s two major fringe benefit costs are health insurance and employee pensions. The combined cost over the MYP for fringe benefits is projected to grow by \$76.2 million or 14.4%. Because of this high cost, it was critical that the Administration achieved a required 15% contribution to the cost of health insurance from new union employees. Over time, this concession will yield significant savings to the County.

While the Administration has made workforce management a priority, it is also dedicated to maintaining the County’s historically low crime rates. The County is the safest large suburban county in the nation. In the County, major crime, including gun violence, is down 30% since 2009.

The Administration is working to ensure that the Nassau County Police Department (NCPD) has the tools necessary to combat crime in the future by providing new facilities and up-to-date



training with significant funding from outside sources. Earlier this year, the NCPD announced plans for a new Nassau County Police Department Center for Training and Intelligence to be built on the campus of Nassau Community College. The NCPD is also upgrading and improving old and antiquated precinct buildings and community policing centers. The County is committed to finding new and creative ways to fund these types of projects while limiting the use of taxpayer money.

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, under the Mangano Administration more than 3,500 new apartments have opened or are now under construction in Nassau, with more than 1,000 units being constructed through the County Executive's initiative to convert vacant office space into apartments near transit centers. 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 that follow outline the County's current estimate of baseline gaps and initiatives to keep the budget in balance.

APPENDICES



| MAJOR FUNDS | | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|
| EXP/REV | Object | 2016 Proposed Budget | 2017 Plan | 2018 Plan | 2019 Plan |
| EXP | AA - SALARIES, WAGES & FEES | 870,064,056 | 918,401,415 | 936,945,857 | 949,149,663 |
| | AB - FRINGE BENEFITS | 521,795,704 | 543,774,664 | 569,048,097 | 596,692,517 |
| | AC - WORKERS COMPENSATION | 31,582,954 | 31,582,954 | 31,582,954 | 31,582,954 |
| | BB - EQUIPMENT | 1,936,454 | 1,948,073 | 1,948,073 | 1,948,073 |
| | DD - GENERAL EXPENSES | 37,884,015 | 38,073,583 | 38,087,728 | 38,147,991 |
| | DE - CONTRACTUAL SERVICES | 245,128,648 | 245,916,507 | 246,312,689 | 246,718,775 |
| | DF - UTILITY COSTS | 40,195,456 | 40,462,486 | 41,878,525 | 43,911,284 |
| | DG - VAR DIRECT EXPENSES | 5,250,000 | 5,250,000 | 5,250,000 | 5,250,000 |
| | FF - INTEREST | 116,528,821 | 127,601,787 | 133,600,124 | 138,125,280 |
| | GA - LOCAL GOVT ASST PROGRAM | 67,626,890 | 69,286,312 | 71,327,402 | 73,429,724 |
| | GG - PRINCIPAL | 87,035,000 | 109,810,000 | 119,050,001 | 132,220,000 |
| | HH - INTERFUND CHARGES | 28,134,268 | 28,072,229 | 27,931,502 | 27,783,106 |
| | MM - MASS TRANSPORTATION | 43,803,242 | 44,998,006 | 46,227,417 | 47,492,482 |
| | NA - NCIFA EXPENDITURES | 1,950,000 | 2,000,000 | 1,925,000 | 2,000,000 |
| | OO - OTHER EXPENSE | 293,923,271 | 279,715,926 | 222,147,869 | 220,360,316 |
| | PP - EARLY INTERVENTION/SPECIAL EDUCATION | 135,000,000 | 137,700,000 | 140,454,000 | 143,263,080 |
| | SS - RECIPIENT GRANTS | 62,000,000 | 63,240,000 | 64,504,800 | 64,504,800 |
| | TT - PURCHASED SERVICES | 65,851,121 | 67,168,143 | 68,511,506 | 69,881,736 |
| | WW - EMERGENCY VENDOR PAYMENTS | 50,980,000 | 50,470,200 | 50,470,200 | 50,470,200 |
| | XX - MEDICAID | 240,233,215 | 251,071,349 | 255,615,874 | 251,071,349 |
| Expenses Excluding Interdepartmental Transfers | | 2,946,903,115 | 3,056,543,635 | 3,072,819,618 | 3,134,003,329 |
| | Interdepartmental Transfers | 436,840,233 | 448,020,178 | 445,587,857 | 454,440,365 |
| Expenses Including Interdepartmental Transfers | | 3,383,743,348 | 3,504,563,813 | 3,518,407,475 | 3,588,443,694 |
| REV | BA - INT PENALTY ON TAX | 31,900,000 | 31,900,000 | 31,900,000 | 31,900,000 |
| | BC - PERMITS & LICENSES | 15,114,750 | 16,114,750 | 15,114,750 | 16,114,750 |
| | BD - FINES & FORFEITS | 66,653,563 | 70,239,653 | 70,239,653 | 70,239,653 |
| | BE - INVEST INCOME | 979,300 | 979,300 | 979,300 | 979,300 |
| | BF - RENTS & RECOVERIES | 47,626,757 | 34,323,701 | 38,906,301 | 25,407,783 |
| | BG - REVENUE OFFSET TO EXPENSE | 13,400,000 | 13,400,000 | 13,400,000 | 13,400,000 |
| | BH - DEPT REVENUES | 213,537,222 | 214,287,222 | 214,287,222 | 214,287,222 |
| | BO - PAYMENT IN LIEU OF TAXES | 12,980,179 | 13,315,546 | 13,562,692 | 12,395,593 |
| | BQ - D/S FROM CAP DEBT SERVICE FROM CAPITAL | 64,483,620 | 80,400,000 | 20,719,200 | 21,200,000 |
| | BS - OTB PROFITS | 20,000,000 | 22,000,000 | 25,000,000 | 25,000,000 |
| | BW - INTERFUND CHARGES REVENUE | 105,118,376 | 82,699,824 | 86,866,451 | 92,904,604 |
| | FA - FEDERAL AID REIMBURSEMENT OF EXPENSES | 135,005,324 | 136,118,914 | 136,118,914 | 136,098,899 |
| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 210,348,977 | 211,933,917 | 213,550,556 | 215,199,527 |
| | TA - SALES TAX COUNTYWIDE | 1,042,478,623 | 1,068,540,589 | 1,100,596,806 | 1,133,614,710 |
| | TB - PART COUNTY SALES TAX | 81,809,065 | 85,186,793 | 90,719,033 | 93,440,604 |
| | TL - PROPERTY TAX | 853,913,528 | 853,516,389 | 845,146,093 | 844,372,798 |
| | TO - OTB 5% TAX | 2,385,331 | 2,165,283 | 1,966,609 | 1,787,188 |
| | TX - SPECIAL TAXES | 29,168,500 | 30,168,500 | 30,168,500 | 30,168,500 |
| Revenues Excluding Interdepartmental Transfers | | 2,946,903,115 | 2,967,290,381 | 2,949,242,080 | 2,978,511,132 |
| | Interdepartmental Transfers | 436,840,233 | 448,020,178 | 445,587,857 | 454,440,365 |
| Revenues Including Interdepartmental Transfers | | 3,383,743,348 | 3,415,310,559 | 3,394,829,937 | 3,432,951,497 |
| Projected Surplus / (Gap) | | 0 | (89,253,254) | (123,577,538) | (155,492,197) |



| MYP 2016 - 2019 | | | |
|---|---------------|----------------|----------------|
| | 2017 Plan | 2018 Plan | 2019 Plan |
| Current Baseline Surplus / (Gap) | (89.3) | (123.6) | (155.5) |
| <u>Gap Closing Options</u> | | | |
| <u>Expense/Revenue Actions</u> | | | |
| Benefits from Public Private Partnership (P3) | 10.0 | 20.0 | 30.0 |
| Revenue Initiatives | 20.0 | 20.0 | 25.0 |
| Workforce Management | 10.0 | 12.0 | 15.0 |
| Nassau County District Energy | 10.0 | 10.0 | 10.0 |
| Health Insurance Cost Reduction | 10.0 | 10.5 | 11.0 |
| United Water Synergy Savings | 4.0 | 9.0 | 9.2 |
| Advertising Revenue | 6.0 | 6.5 | 7.0 |
| Program/OTPS Reduction | 5.0 | 6.0 | 7.0 |
| eGovernment Revenues | 1.0 | 2.0 | 4.0 |
| Building Consolidation Efficiencies | | 1.0 | 4.0 |
| On-line Tax Lien Auction | 2.0 | 2.0 | 2.0 |
| BOE Reimbursement | 2.0 | 2.0 | 2.0 |
| Strategic Sourcing | 2.0 | 3.0 | 4.0 |
| ERP Implementation | 1.0 | 2.0 | 3.0 |
| <u>NYS Actions</u> | | | |
| Mandate Reform | 10.0 | 10.0 | 10.0 |
| E-911 Surcharge | 6.9 | 6.9 | 6.9 |
| NYS Highway Traffic Offense Surcharge | 5.7 | 5.7 | 5.7 |
| Gap Closing Options | 105.6 | 128.6 | 155.8 |
| Surplus/ (Deficit) After Gap Closing Actions | 16.3 | 5.0 | 0.3 |

Discussion of Gap Closing Actions

Public-Private Partnership (“P3”)

One of the largest components of the gap closing measures is a P3 for the sewer system. The Nassau County sewer system is one of the largest sewer systems in the State of New York. Unfortunately, the value of the system is not optimized and current sewer revenues are insufficient to meet the system’s future needs.

On June 29, 2015 the Rules Committee of the Nassau County Legislature approved a contract with KPMG LLP to serve as the County’s financial advisor to explore a P3 to improve sewer service to County residents and strengthen its infrastructure assets. KPMG’s role as the County’s financial advisor for the potential sewer P3 is essential as the complexity and importance of a well thought-out and executed process will determine the success of the overall project.



Why Utilize Public-Private Partnerships?

- ✓ Better asset, delivered faster and maintained over the long-term to a consistent standard
- ✓ A whole-life solution with rigorous hand-back standards
- ✓ Retained ownership of property and control of facility
- ✓ Contract improves control over schedule, operations and maintenance
- ✓ Predictable payment stream with smoother budget profile
- ✓ Private sector takes capital and maintenance cost risk
- ✓ Potential to deliver asset under long-term performance-based contract
- ✓ Implementation of repayment mechanism based on performance

The P3 transaction would be designed to ensure a high quality of service for all users of the system while also accomplishing a number of the County's key objectives. The transaction would provide for continued County ownership and oversight of the sewer system, improve safety and environmental performance, transfer risk of compliance of environmental regulations to the concessionaire and guarantee performance and service levels over the long-term to optimize asset performance. Residents would benefit from improved customer service, an identified single point of accountability for service delivery, as well as from consistency with the United Water operations contract and a stable and transparent rate structure.

The P3 transaction would also deliver some key financial benefits. The County would retire sewer debt and reduce total County debt, which will ensure recurring debt service savings and improve cash flow liquidity. In addition, the County would transfer risk of long-term capital investment to the concessionaire to achieve the County-agreed asset condition. The P3 would give the County the opportunity to reinvest proceeds and make strategic investments that will lead to achieving the fiscal balance required by NIFA by 2018.

Revenue Initiatives

Annually, the County reviews the various fees it charges for services to determine if they reflect increased costs. In addition, the Administration is committed to cost saving/revenue generating initiatives that would offset the growth of recurring expenses.

Workforce Management

Every year the Mangano Administration has proven its ability to manage operations with fewer positions than are in the budget. The 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 it materializes, additional opportunities exist for



savings. The savings can come from eliminating vacant positions, backfilling at lower salaries, and delayed hiring.

County's District Energy Facility

In 2016, the agreement between Nassau County and Suez Energy NA, the current operator of the County's 57 megawatt cogeneration plant in Uniondale, will expire. Today, this plant provides Long Island Power Authority 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.

The County is currently exploring a potential public-private partnership that could result in the sale, lease, or private operation of the County's district energy facility. The plant consists of a combined heat and power facility and central utility plant that provides thermal and electrical energy to the marketplace. A request for proposals is expected to be issued by end of 2015.

Health Insurance Cost Reduction

The County will explore various options to reduce future health premium costs. An RFP was issued in August 2015 for a lower-cost premium plan.

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 transaction guarantees \$10 million in labor savings annually. County employees not being utilized by United Water will be used to optimize workforce productivity in areas of County operations that can substantially reduce the use and cost of overtime, generate revenues, or decrease payments for services performed by contracted vendors.

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. In addition, the County will explore a corporate sponsorship and marketing program to generate recurring long-term incremental revenues as well as savings on the purchases of goods and service by means of County sponsorships with private enterprises.

Program/OTPS Reduction

The MYP is based on the Administration's best assumptions as to how much it will cost to provide the necessary level of services. The Administration continues to develop creative ways to reduce costs, often with better service. The County will continue to explore public-private partnerships, consolidate departments, and renegotiate contracts to achieve savings for taxpayers.



eGovernment

The County is exploring opportunities to develop and utilize internet-based technologies to improve resident and business interaction with County government. These improvements will enhance customer service, reduce costs, improve productivity, and increase revenue.

Building Consolidation Efficiencies

The County's dramatic workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will continue to reduce overall rental costs and generate new revenues through sales.

On-line Tax Lien Auction

The County Treasurer is seeking to modernize and improve the County's tax lien procedures in order to maximize the collection of unpaid property taxes and promote fairness and transparency. A local law will be proposed to amend the Administrative Code in order to give more flexibility to the Treasurer to take advantage of modern technology. The current method of in-person auctioning of tax liens is old and cumbersome. Parts of the procedure date to 1941, some may be even older.

The most prominent feature of the amendment is the granting of discretion to the Treasurer to auction tax liens over the internet. The amendment does not require the Treasurer to utilize the internet. The Treasurer could sell all, some or none over the internet, with the balance being sold in-person. The number of liens that will ultimately be sold online is unknown. This flexibility will give the Treasurer the opportunity to ease into online sales at a deliberate pace. If a tax lien does not sell online the Treasurer is also permitted to sell it at an in-person auction.

The amendment also allows the Treasurer to sell liens on open taxes from previous tax years. Open taxes are taxes that could not be sold at an earlier tax sale, usually because of a court order or a bankruptcy stay. The Administrative Code has not previously provided for the sale of these liens.

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.

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 retained a vendor and has already garnered savings.

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, is currently underway.

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.

E-911 Surcharge

The County will seek State approval to amend current County law and increase the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This would enable the County to raise revenue needed to cover costs associated with providing this technology within the County.

NYS Highway Traffic Offense Surcharge

The County will seek approval of State legislation providing a mandatory surcharge for traffic offenses for incidents occurring on the Long Island Expressway, the Seaford-Oyster Bay Expressway or Sunrise Highway. The surcharge will reimburse the County for NCPD costs associated with patrolling State roadways.

APPENDICES



| MAJOR FUNDS | | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|
| EXP/REV | Object | 2016 Proposed Budget | 2017 Plan | 2018 Plan | 2019 Plan |
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| | DG - VAR DIRECT EXPENSES | 5,250,000 | 5,250,000 | 5,250,000 | 5,250,000 |
| | FF - INTEREST | 116,528,821 | 127,601,787 | 133,600,124 | 138,125,280 |
| | GA - LOCAL GOVT ASST PROGRAM | 67,626,890 | 69,286,312 | 71,327,402 | 73,429,724 |
| | GG - PRINCIPAL | 87,035,000 | 109,810,000 | 119,050,001 | 132,220,000 |
| | HH - INTERFUND CHARGES | 28,134,268 | 28,072,229 | 27,931,502 | 27,783,106 |
| | MM - MASS TRANSPORTATION | 43,803,242 | 44,998,006 | 46,227,417 | 47,492,482 |
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| Interdepartmental Transfers | | 436,840,233 | 448,020,178 | 445,587,857 | 454,440,365 |
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| REV | BA - INT PENALTY ON TAX | 31,900,000 | 33,900,000 | 33,900,000 | 33,900,000 |
| | BC - PERMITS & LICENSES | 15,114,750 | 16,114,750 | 15,114,750 | 16,114,750 |
| | BD - FINES & FORFEITS | 66,653,563 | 75,939,653 | 75,939,653 | 75,939,653 |
| | BE - INVEST INCOME | 979,300 | 979,300 | 979,300 | 979,300 |
| | BF - RENTS & RECOVERIES | 47,626,757 | 56,323,701 | 70,906,301 | 67,407,783 |
| | BG - REVENUE OFFSET TO EXPENSE | 13,400,000 | 13,400,000 | 13,400,000 | 13,400,000 |
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| | BO - PAYMENT IN LIEU OF TAXES | 12,980,179 | 13,315,546 | 13,562,692 | 12,395,593 |
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| | BW - INTERFUND CHARGES REVENUE | 105,118,376 | 82,699,824 | 86,866,451 | 92,904,604 |
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| | SA - STATE AID REIMBURSEMENT OF EXPENSES | 210,348,977 | 211,933,917 | 213,550,556 | 215,199,527 |
| | TA - SALES TAX COUNTYWIDE | 1,042,478,623 | 1,068,540,589 | 1,100,596,806 | 1,133,614,710 |
| | TB - PART COUNTY SALES TAX | 81,809,065 | 85,186,793 | 90,719,033 | 93,440,604 |
| | TL - PROPERTY TAX | 853,913,528 | 853,516,389 | 845,146,093 | 844,372,798 |
| | TO - OTB 5% TAX | 2,385,331 | 2,165,283 | 1,966,609 | 1,787,188 |
| | TX - SPECIAL TAXES | 29,168,500 | 37,068,500 | 37,068,500 | 37,068,500 |
| Revenues Excluding Interdepartmental Transfers | | 2,946,903,115 | 3,030,890,381 | 3,024,342,080 | 3,071,111,132 |
| Interdepartmental Transfers | | 436,840,233 | 448,020,178 | 445,587,857 | 454,440,365 |
| Revenues Including Interdepartmental Transfers | | 3,383,743,348 | 3,478,910,559 | 3,469,929,937 | 3,525,551,497 |
| Projected Surplus / (Gap) | | 0 | 16,346,746 | 5,022,462 | 327,803 |



| | 2017 Proposed Plan | 2018 Proposed Plan | 2019 Proposed Plan |
|---|--------------------------|--------------------------|--------------------------|
| Surplus/ (Deficit) After Gap Closing Actions | 16.3 | 5.0 | 0.3 |
| Contingency Gap Closing Options | | | |
| <u>Expense/Revenue Actions</u> | | | |
| Regionalize Downstate Sales Tax Rate | 33.1 | 68.1 | 70.2 |
| MTA Station Maintenance | 30.5 | 31.4 | 32.3 |
| Gap Closing Options | 63.6 | 99.5 | 102.5 |
| Surplus/ (Deficit) After Contingency Actions | 79.9 | 104.5 | 102.8 |

Regionalize Downstate Sales Tax Rate

If the New York State Legislature would allow for the regionalization of the downstate sales tax rate the affected counties would receive significant recurring revenues. Currently, the New York City sales tax rate is 8½%, whereas the Nassau and Suffolk sales tax rate is 8¾%.

Metropolitan Transportation Authority (MTA) Station Maintenance

The County will seek State approval to amend current State law that requires the County to contribute annually to the cost of MTA-LIRR station maintenance. The County is seeking for the State to take over the cost of station maintenance or allow County personnel to perform the maintenance at lower cost.



APPENDIX E**GLOSSARY**

– A –

ACCRUAL BASIS ACCOUNTING

Most commonly used accounting method. Reports income when earned and expenses when incurred regardless of when cash is ultimately received or disbursed. 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, but may accrue interest that is added to the principal balance and is typically paid at maturity. This bond also sells at a deep discount to its face value, and matures at its face value.

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

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 in accordance with the property's assessed valuation and tax rate

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

Estimating 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 than the yield on the bond, 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

Document authorizing a bond issue

**BOND REFINANCING**

A procedure whereby an issuer refinances outstanding bonds by issuing new bonds. There are generally two major reasons for refunding: to reduce the issuer's interest costs or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced.

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

The budget is the County's financial plan for the fiscal year beginning January 1. The County Executive submits the proposed budget by September 15th to the County Legislature for approval by October 30th. The Legislature may amend the proposed budget according to the provisions of the County Charter subject to the veto powers of the County Executive. The annual appropriation ordinance adopted by the County Legislature in conformity with the Budget is the legal authorization to expend County funds during the fiscal year identified, along with transfers of appropriation and supplemental appropriations by the Legislature.

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

A schedule of key dates or milestones used by the County to prepare and adopt the Budget

BUDGET EXAMINER

A job title applied to various County employees who work within the Office of Management and Budget (OMB)

BUDGET MESSAGE

General discussion of the 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 a 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 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 disbursed

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 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. 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 provide for 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 one's standard of living

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

A letter from the County Executive 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**

Methods by which an outstanding bond issue can be made void, both legally and financially. Although a defeasance is generally the outcome of a refunding, a defeasance can also be accomplished with cash rather than the issuance of bonds.

DEFICIT (NEGATIVE FUND BALANCE)

The excess of an entity's accumulated operating deficits over its accumulated operating surpluses

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

DOWNGRADE

A negative change in ratings for an issuing entity or a security such as a credit bureau's downgrading of a bond

– 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?*

APPENDICES



ENDING FUND BALANCE

Fund Balance on hand at the end of the fiscal year after all activity has been recorded. 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

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
 - 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 or the Governmental Accounting Standards Board.

**GENERAL FUND**

The primary fund used by the County for which the use of revenues and expenses are not legally restricted. 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 is expected 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 pronouncement 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 grant 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 –

HELP AMERICA VOTE ACT (HAVA)

An Act 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

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 has been judged to be of high to medium-grade quality that is subject to low to moderate credit risk. Potential for default is judged to be remote.

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 bond that has been judged to be speculative to highly-speculative and is subject to much greater credit risk than an investment-grade bond. The probability of default is also much higher.

– 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

The levy is the amount raised by taxes by the County to help 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 local law is a form of legislation, which the County may adopt pursuant to the County Charter and other applicable law. Prior to adoption, all local laws must be the subject of a public hearing. Once adopted and filed with the Secretary of State, a local law has the force and effect of State law in the County. It is the highest form of legislation the County may adopt. See ORDINANCE and RESOLUTION

LONGEVITY

Employee compensation payments made in recognition of a certain number of years employed full-time with the County

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 obligation 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, 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

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 expenditures of the fiscal period). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with GAAP: general long-term obligation principal and interest are reported only when due, vacation and sick leave when paid, pension costs when due, and judgments and claims when settled.

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 FINANCE AUTHORITY (NIFA)

The Nassau County Interim Finance Authority (NIFA) is a corporate governmental agency and instrumentality of the State of New York constituting a public benefit corporation created by the Nassau County Interim Finance Authority Act, Chapter 84 of the Laws of 2000, as supplemented by Chapter 179 of the Laws of 2000 and as amended from time to time (the "Act"). The Authority has certain powers under the Act to monitor and oversee the County's finances, including Covered Organization, and upon the declaration of a "control period," additional oversight authority.

NASSAU HEALTH CARE CORPORATION (NHCC)

A Public Benefit Corporation 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

An ordinance is a form of legislation, which the County may adopt. Pursuant to the Charter, no money shall be appropriated, bond issue or other loan authorized, assessment levied, office created, salary fixed, franchise or privilege granted, real property of the County alienated, fine or penalty established, except by ordinance. 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)

Every capital project to be financeable must have a legally set PPU, which establishes a maximum maturity date for any debt issued for that project.

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 or amount outstanding 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 assess risk levels of bonds or debt instruments and are registered with the U.S. Securities and Exchange Commission as a nationally recognized statistical rating organization. A Rating Agency will assign a relative rating that is intended to identify the likelihood of default or nonpayment. Typically, the lower the risk of nonpayment, the lower the interest paid. Some of



the top rating agencies are Standard & Poor's Ratings Services, Moody's Investors Service, and Fitch Ratings.

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 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 ensure 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 geographical 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)

– T –

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 –

APPENDICES



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

APPENDICES



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. The same as ACCRUAL BOND

APPENDICES

