



REVENUE MANUAL

Fiscal Year 2017

ORDINANCE NO. 177- 2016 AS CONFORMED TO THE
2017-2020 MULTI-YEAR FINANCIAL PLAN APPROVED PURSUANT TO
NASSAU COUNTY INTERIM FINANCE AUTHORITY RESOLUTION 16-654
April 14th, 2017

ECONOMIC INDICATORS ON THE RISE

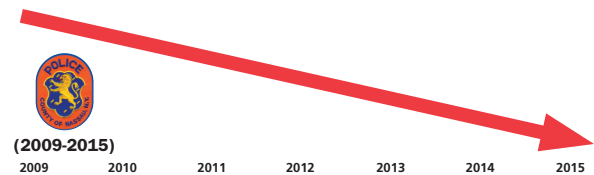
↑ 25,000 New Jobs



LOWEST UNEMPLOYMENT RATE IN THE REGION!

↑ Increase in Public Safety

CRIME DOWN 24.46%



↑ 3,500 New Housing Opportunities



ENDED THE VETERAN HOMELESSNESS CRISIS

↑ Increase in Population & Home Values



↑ Growth at the Hub



↑ Increased Reserves, Efficiencies and Strengthened Finances



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INTRODUCTION



This manual documents all revenue sources in Nassau County, consistent with the national Government Finance Officers Association (GFOA)'s financial management recommended best practices, which supports the use of charges and fees as a method of financing governmental goods and services, and specifically recommends that they "review and update charges and fees periodically based on factors such as the impact of inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current rates"¹.

It is beneficial in assisting the County staff in understanding all revenue sources and factors affecting these sources and will assist in the development of fiscal policies based on actual and projected revenue collections. It will also ensure that new revenues are properly documented and referenced.

This document summarizes the County's major and minor revenue sources. Its purpose is to serve as the official central repository of information related to all sources of revenues for Nassau County and changes in fee rates. The collection of this information in one place assists the County to develop options to increase existing returns and identify future revenue source initiatives. The secondary purpose is to determine the impact that a proposed rate or fee change will have on a particular revenue source. Since Nassau County fees are set by different legislative authorities, this manual contains historical information that enables department heads to propose these changes before the respective governing authority, for approval.

Critical to Nassau County's fiscal stability is multi-year financial planning. By calculating baseline expenditures and revenues four years into the future, the County has a fundamental understanding of future year gaps and engages in early identification of gap closing measures. One component of this process is the timely review of fees, fines and user charges. This document is used by the Administration to identify, by department, the existing sources of revenue with dated detail to facilitate the identification of fees, fines and user charges that need to be updated to meet current Consumer Price Index (CPI) changes. This index is a measure of the average change in the prices paid by urban consumers for goods and services and is typically used as a measure of inflation. It is one way to capture the increase in costs of service delivery.

An annual update will be issued to reflect new revenue sources and changes to existing fees.

REVENUE MANAGEMENT

In order to effectively administer, collect and manage all revenue sources, the County needs to understand all sources of revenue. This manual accomplishes this task by summarizing and describing the County's revenues. The Office of Management and Budget (OMB) addresses the development of revenue management policies and practices in order to improve the administration, collection and management of County revenue. In order to monitor revenues, OMB works with fiscal staff of all departments to ensure receivables are recorded accurately. OMB accounts for all open receivables, and tracks that cash receipts are applied correctly and timely to receivables to limit, if any uncollectable, all leading to better management of the County's revenue collection. Creating this manual has given the County the opportunity to list all revenue sources and through surveys. The management of outstanding receivables include the timely collection of past due accounts. The County has engaged more than one outside firm to assist with the collection of these past due accounts from various departments.

¹ GFOA Committee on Governmental Budgeting and Fiscal Policy, Best Practices on *Establishing Government Charges and Fees*, (2014).

SCOPE AND ORGANIZATION OF MANUAL



SCOPE AND ORGANIZATION OF MANUAL

This manual is intended for use as a resource document for locating the following types of information about individual Nassau County revenues.

- The Revenue manual identifies all revenue sources by fund and in detail, by department
- It provides the actual collections for all sources of revenue to Nassau County
- Each revenue source is described
- At the department level, the schedules provide actual revenue data through FY 2016 and the budget amounts for fiscal year 2017. It presents a framework for individual departments to determine the appropriate level of fees by identifying the services they provide, the fee charged for these services and the revenue generated.

The departmental detail in this manual does not address fund balance, capital back charges, interdepartmental or interfund charges, intergovernmental revenues or grants, in detail. These revenues, although part of the County's revenue recognition, are a result of full cost accounting treatment, but not fully controllable sources by the individual departments. Rents and recoveries include a substantial amount of recoveries of previously encumbered contracts and purchase orders – these will not be discussed in detail, other than those related to either audit or litigation recoveries. Federal and State Aid that impacts the major operating funds are included.

With respect to tax revenues, this manual lists and documents its sources in detail in the individual departments where the taxes are either allocated or collected.

METHODOLOGY

In order to produce this manual, the following information was requested from all departments, regarding their revenue sources:

- OMB provided the tables by department and control center, beginning with 2014 to 2017
- Description and purpose of each revenue source
- Method of collection and frequency
- Legislative authority, e.g., statute or ordinance number
- Collection process for Federal or State aid
- Current fee schedules

As a general policy, in order to meet growing expenditures demand in the County, fees are typically reviewed each year for potential adjustments. Based on the most recent year that fees or fines were increased, OMB identifies fees and in consultation with the respective departments proposes an inflation adjustment. 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. The table below 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 2015.

In 2015, the CPI in the CMSA rose by 0.15%, which was greater than the 2015 U.S. city average CPI increase of 0.13%. Both the U.S. city average CPI and the CPI in the CMSA rose less in 2015 than in 2014.

CONSUMER PRICE INDEX

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2015	237.0	0.13%	260.6	0.15%
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

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics



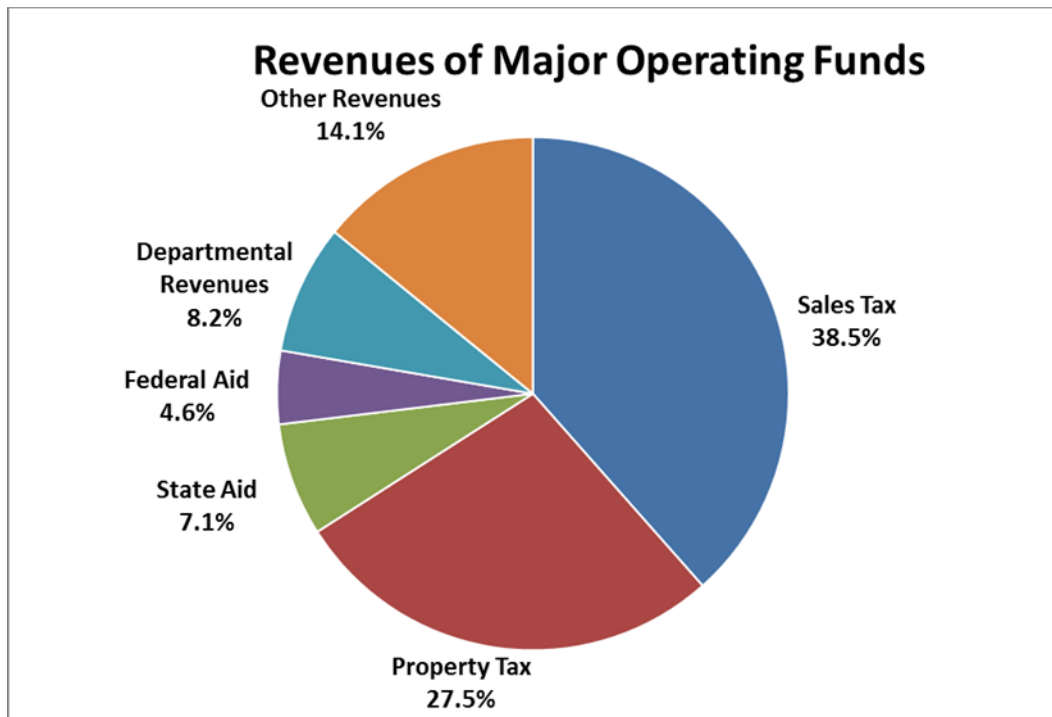
REVENUE SOURCES IN NASSAU COUNTY

The County derives its revenues from a variety of sources. The largest of these are the sales tax, the property tax, Federal and State aid and departmental revenues.

Nassau County allocates revenues and expenses into 20 separate funds. 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, the Nassau County Public Utility Agency Fund, Federal Emergency Management Agency(FEMA) and the New York State Real Property Tax Refund 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.

REVENUES

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



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



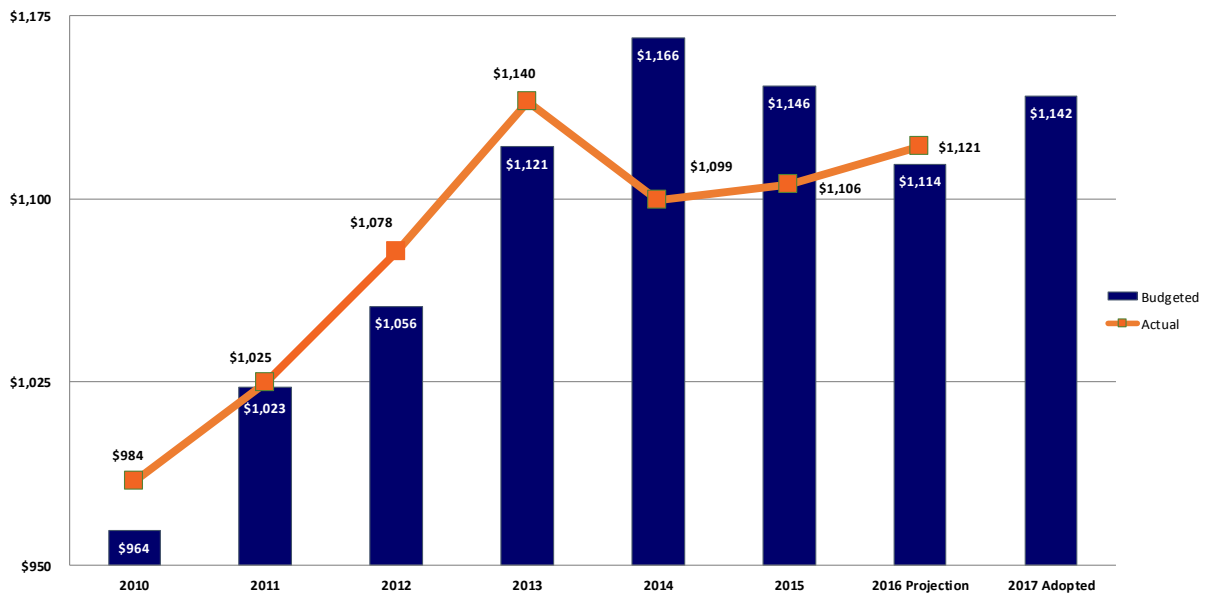
SALES TAX

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 three towns and two cities.

The County expects to generate \$1.142 billion of Sales Tax collections in the 2017 Adopted Budget, a 1.9% growth rate when compared with the June 2016 Projection of \$1.121 billion. For Countywide Sales tax only, the growth rate expected from the June 2016 Projection is 1.4%. The 1.4% growth is conservative relative to Moody’s Analytics expectations of 2.32% growth for Nassau County in 2017. Through the January 13, 2017 sales tax receipt, total sales tax receipts for 2016 are 2.3% higher than comparable 2015 receipts, when excluding the deferred portion of Sales Tax.

Sales Tax is the largest revenue source for the County, comprising 38.5% of total Major Fund revenues in the 2017 Adopted Budget. Prior to 2014, Sales Tax results were generally favorable in comparison to the budget as seen in the chart below. However, this trend was reversed for the years 2014 and 2015 and significant shortfalls occurred primarily because of severe weather as well as lower than normal economic activity mainly associated with accelerated purchasing during 2013 as a result of Superstorm Sandy in late 2012.

Figure 5: Sales Tax
2010 - 2017
(in millions)



PROPERTY TAX



Property Tax is the second largest revenue source for the County at 27.5% of Major Fund revenues in the 2017 Adopted Budget. The 2017 Adopted Budget for Property Tax in the Major Funds is \$817.0 million. This amount reflects the impact of a transfer in 2016 whereby Property Tax Revenues associated with certain Long Island Power Authority (LIPA) parcels were reclassified to Payments-In-Lieu-of-Taxes Revenues (PILOTS) in order to adhere to a New York State statute requiring LIPA to pay PILOTS on such parcels at no more than 2% above the prior year's amounts.

State and Federal Aid

State and Federal Aid comprise \$212.0 million and \$137.1 million respectively of the County's revenues in the 2017 Adopted Budget, versus \$215.4 million and \$137.4 million respectively in the 2016 Projection. Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$66.7 million in State Operating Assistance Funds (STOA).

RECENT FEE INCREASES

**INCREMENTAL OR NEWLY ESTABLISHED FEE INCREASES INCLUDED IN FY 2017
ADOPTED BUDGET****ORDINANCE AMENDMENTS**

Fee increases in the following County departments were approved by the Nassau County Legislature 2016. Revenue from these fees was included in the Fiscal 2017 Adopted Budget.

Fee Increases Subject to Ordinance Amendments

Department	Annual Estimated Revenue
Police Department	\$ 29,470,000.00
Assessment	15,254,000.00
Treasurer	5,000,000.00
Traffic & Parking Violations Agency	1,974,000.00
Parks, Recreation & Museums	1,675,617.00
Consumer Affairs	1,337,050.00
Civil Service	891,000.00
DPW Impact Assessment Fee	500,000.00
Probation	262,500.00
Health Department	32,000.00
Grand Total	\$ 56,396,167.00

The detail description of new revenue and or changes in fee rates as well as collection, frequency and legislative authority can be found in the individual departmental sections.

DEPARTMENT DETAIL



ASSESSMENT

The Department of Assessment administers and is responsible for the preparation of the annual assessment roll. The County Assessor serves as the Director of Real Property Services, and as the Department Head of the Department of Assessment. The County Assessor administers the Department of Assessment and is responsible for the preparation of the annual assessment roll. The Nassau County Department of Assessment continues to meet every legally mandated filing date for the completion and publication of the roll. The Administration Division plans, directs, and coordinates all activities of the Department and its divisions. Counsel to the Assessor and Public Relations are part of this Division.

HISTORICAL TREND

AS - ASSESSMENT DEPARTMENT

Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BF - RENTS & RECOVERIES	0	36,567	29,987	0
BH - DEPT REVENUES	73,153	8,013,653	27,811,085	42,673,896
Grand Total	73,153	8,050,220	27,841,071	42,673,896

CC	Object Name	Subodject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
10	BF - RENTS & RER0704 - RECVRY P		0	36,567	29,987	0
	BF - RENTS & RECOVERIES Total		0	36,567	29,987	0
	BH - DEPT REVE R0808 - FEES		73,153	398,623	86,715	55,080
	R080H - RADIUS M		0	16,175	24,895	18,816
	R082I - GIS TAX M		0	7,598,855	27,699,475	42,600,000
	BH - DEPT REVENUES Total		73,153	8,013,653	27,811,085	42,673,896
Grand Total			73,153	8,050,220	27,841,071	42,673,896

Department: Assessment	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description

The Nassau County Department of Assessment charges fees for services it performs for the taxpayers of Nassau County and other municipalities.

Collection Method and Frequency

The Department of Assessment collects fees as it performs services on a daily basis and then it credits the fees to a revenue account.

REVENUE MANUAL FISCAL YEAR 2017



Legislative Authority

Nassau County Ordinance 358-95

Department: Assessment	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080H	Title: Radius Maps Fee

Description

The Nassau County Department of Assessment charges radius map fees for services it performs for the taxpayers of Nassau County, who can request information through the Freedom of Information Law (FOIL).

Collection Method and Frequency

The Department of Assessment collects fees as it performs services on a daily basis and then it credits the fees to a revenue account.

Legislative Authority

Nassau County Ordinance 209-14

Department: Assessment	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082I	Title: GIS Tax Map Verification Fee

Description

The Nassau County Department of Assessment charges Tax Map Verification fees for services it performs for the taxpayers of Nassau County. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel in any land document recording record through the County Clerk's office.

Collection Method and Frequency

The Department of Assessment collects fees as it performs services on a daily basis and then it credits the fees to a revenue account.

Legislative Authority

Nassau County Ordinance 2010-14



OFFICE OF THE COUNTY ATTORNEY

The County Attorney’s Office is comprised of eight legal bureaus. The Administration Unit is responsible for coordinating and supervising the activities of the all bureaus including revenue collections.

HISTORICAL TREND

AT - COUNTY ATTORNEY				
Object Name	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
BD - FINES & FORFEITS	283,221	479,901	547,086	610,000
BF - RENTS & RECOVERIES	1,068,867	551,603	796,169	745,000
BH - DEPT REVENUES	157,702	169,960	147,091	10,200,000
BJ - INTERDEPT REVENUES	569,688	488,088	599,682	905,789
BW - INTERFUND CHARGES REVENUE	83,802	0	0	0
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	203,828	212,281	280,359	215,000
SA - STATE AID REIMBURSEMENT OF EXPENSES	0	0	0	0
Grand Total	2,367,108	1,901,833	2,370,387	12,675,789

CC	Object Name	Subodject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed	
10	BD - FINES & FORFEITS	R0611 - FORFEIT	283,221	479,901	547,086	600,000	
		R0625 - COMM. PE	0	0	0	10,000	
		BD - FINES & FORFEITS Total	283,221	479,901	547,086	610,000	
		BF - RENTS & RECOVERIES	R0701 - CASH REC	23,699	66,281	11,904	20,000
			R0704 - RECVRY P	554,079	54,269	313,811	0
			R0705 - RECVRY D	217,658	185,136	190,642	200,000
			R0706 - RECVRY M	4,710	4,710	5,103	5,000
			R070C - SETTLEME	(2,497)	0	0	220,000
			R0722 - LOST AND	0	67	0	0
			R07VR - PD VEHIC	271,218	241,140	274,709	300,000
		BF - RENTS & RECOVERIES Total		1,068,867	551,603	796,169	745,000
		BH - DEPT REVENUES	R0801 - MISC RECI	61,355	50,217	44,586	75,000
			R0808 - FEES	58,399	67,903	81,130	70,000
			R0813 - CONTRAC	28,305	35,501	17,271	35,000
			R9847 - RESTITUT	0	0	0	0
			R984A - CRIMINAL	9,642	16,340	4,104	20,000
			R9876 - REVENUE	0	0	0	10,000,000
		BH - DEPT REVENUES Total		157,702	169,960	147,091	10,200,000
		BJ - INTERDEPT REVENUES	R7800 - INTERDEP	569,688	488,088	599,682	905,789
		BJ - INTERDEPT REVENUES Total		569,688	488,088	599,682	905,789
		BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUN	83,802	0	0	0
		BW - INTERFUND CHARGES REVE		83,802	0	0	0
		FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0967 - TITLE IVD	203,828	212,281	280,359	215,000
	FA - FEDERAL AID REIMBURSEME		203,828	212,281	280,359	215,000	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1067 - TITLE IVD	0	0	0	0	
	SA - STATE AID REIMBURSEMENT		0	0	0	0	
	Grand Total		2,367,108	1,901,833	2,370,387	12,675,789	



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0611	Title: Forfeited Property through Seizure

Description:

This revenue is derived from property seizures, which are later auctioned at a County Property Auction. The property seizures are generally from illegal activities.

Collection Method and Frequency:

Fees are collected at the auction by certified check and deposited by the Treasurer.

Legislative Authority:

N/A

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0625	Title: Comm. Penalties

Description:

Fines and penalties for violations of County law, e.g. Fire Code violations, as well as enforcement of Town and Village Codes violations which the County is charged with enforcing payment on behalf of Towns and Villages.

Collection Method and Frequency:

Fees are collected by the District Court satisfying outstanding judgments for County and Town code violations by certified check and deposited with the District Court. The District Court then transfers to the Treasurer's office fines that are due and owing to the County of Nassau. Town and Village fines are then transferred to the corresponding Towns and/or Villages.

Legislative Authority:

County Law § 51



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0701	Title: Cash Recoveries

Description:

This revenue is derived from the settlement of claims by actions brought about by the County against a defendant for damages to County properties, assets or interests. Payments are remitted in the form of a check.

Collection Method and Frequency:

Fees are collected at the time of judgment or settlement. These fees are remitted to the County Attorney's office.

Legislative Authority:

N/A

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0705	Title: Recovery Damage County Property

Description:

This revenue is derived from the settlement of claims by actions brought about by the County against a defendant for damages to County assets. Payments are remitted in the form of a check.

Collection Method and Frequency:

Property damages are collected from affirmative litigation and collected and recorded as revenue by the department where the damage occurred. The revenue is sent to the Treasurer for deposit.

Legislative Authority:

N/A



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0706	Title: Recovery Worker's Compensation

Description:

This revenue reflects recoveries from the New York State Workers Compensation Special Funds Account for the reimbursement of second injury claims under Sections 15-8, 25-a and 14-6 of the New York State Workers' Compensation Law. The fund allows for claims related expenses to be paid by the state for employees who have received payments for five years for certain pre-existing injuries. The fund also pays for medical costs on certain old injuries and for indemnity costs where there is concurrent employment. The law effectively transfers the costs of these claims to the State.

Collection Method and Frequency:

Revenue is collected from New York State approximately every quarter. The receipts are remitted to the department and recorded as revenue by the department. The receipt is sent to the Treasurer for deposit.

Legislative Authority:

Sections 15-8, 25-a and 14-6 of the New York State Workers' Compensation Law

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R070C	Title: Retroactive Settlement Reimbursement

Description:

This revenue is derived from recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties, assets, interests, employees or County residents. It includes recoveries that reimburses the County for monies the County was forced to pay, e.g. Medicaid billings.

Collection Method and Frequency:

Damages are collected from affirmative litigation and collected and recorded as revenue by the department. The revenue is sent to the Treasurer for deposit.

Legislative Authority:

County Charter §1102



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R07VR	Title: PD Vehicle Recovery

Description:

This revenue is derived from recoveries associated with the settlement of claims brought by the County against a defendant for damages to Nassau County Police vehicles, ambulances, or other police related vehicles.

Collection Method and Frequency:

Damages are collected from affirmative litigation and collected and recorded as revenue by the department. The revenue is sent to the Treasurer for deposit.

Legislative Authority:

County Charter §1102

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue code is assigned revenue from activities not currently assigned to a specific sub object code.

Collection Method and Frequency:

Revenue is collected from various sources and collected sporadically throughout the year. The monies are remitted to the County Attorney's office.

Legislative Authority:

N/A



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

This revenue is derived from fees charged to the contractor for County Attorney’s legal and review services expended in contract processing.

<u>Value of Contract</u>	<u>Administrative Fee</u>
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$100,000	\$266
\$100,001 or more	\$533

Collection Method and Frequency:

Fees are collected from vendors at the time of contract filing with the County. The frequency of collection will vary based on the volume of contracts. Fees are remitted to the County Attorney’s office and recorded as revenue. The receipts are sent to the Treasurer for deposit.

Legislative Authority: Leg 128-2006

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0813	Title: Contractual Services

Description:

This revenue is derived from fees charged to the contractor for County Attorney’s legal and review services expended in contract processing. This revenue code and revenue code R0808 have been used to collect like revenue in previous years. See the description for R0808 for the rates.

Collection Method and Frequency:

Fees are collected from vendors at the time of contract filing with the County. The frequency of collection will vary based on the volume of contracts. Fees are remitted to the County Attorney’s office and recorded as revenue. The receipts are sent to the Treasurer for deposit.

Legislative Authority:

128-2006



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R984A	Title: Criminal Restitution

Description:

Restitution or repayment from criminal activity returned to County to make County whole.

Collection Method and Frequency:

Damages are collected from affirmative litigation and collected and recorded as revenue by the department. The revenue is sent to the Treasurer for deposit.

Legislative Authority:

N/A

Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R9876	Title: Revenue from Income and Expense Law

Description:

Penalties assessed against commercial property owners that fail to file annual statements of Income and Expense (“ASIE”).

Collection Method and Frequency:

If commercial property owners fail to provide annual ASIE and fails to cure after notice and opportunity to be heard are given, then commercial property owner can voluntarily pay penalty as prescribed by local law 8-2013 and as amended by local law 8-2016 providing for amnesty of penalties. If penalty is not paid, then pursuant to local law 8-2013 and as amended by local law 8-2016 then tax liens will attached to the real property.

ASIE is an annual requirement and failure to comply with the annual filing will result in penalties.

Legislative Authority:

Local Law 8-2013 amended by Local Law 8-2016



Department: County Attorney	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursements
Sub-Object Code: R0967	Title: Title IV-D Social Services

Description:

The Federal Government, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the County Attorney for salaries and fringe benefits for any departmental personnel engaged in the enforcement of child support mandates for dependent children. The federal government reimburses 66% of these expenses.

Collection Method and Frequency:

Documentation is submitted quarterly to the Department of Social Services detailing the activities of employees involved in the enforcement of child support mandates for dependent children. The department gets paid upon performance of the services at the close of the fiscal year. Social Services will process annual journal entries. The department tracks what is owed to the department through communication with the department of Social Services.

Legislative Authority:

Title IV-D of the Social Security Act.



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

HISTORICAL TREND

BU - OFFICE OF MANAGEMENT AND BUDGET				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
AA - FUND BALANCE	99,076,664	98,439,938	141,298,382	0
BD - FINES & FORFEITS	1,316,018	898,080	972,774	900,000
BE - INVEST INCOME	0	0	412	0
BF - RENTS & RECOVERIES	2,363,802	1,997,264	21,829,953	5,500,500
BG - REVENUE OFFSET TO EXPENSE	12,449,672	13,308,026	13,349,726	13,800,000
BH - DEPT REVENUES	620,000	620,000	620,000	620,000
BJ - INTERDEPT REVENUES	48,219,875	46,746,940	51,183,269	51,599,945
BO - PAYMENT IN LIEU OF TAXES	10,006,156	12,305,280	14,406,057	16,246,085
BQ - CAPITAL RESOURCES FROM DEBT	0	0	0	0
BS - OTB PROFITS	0	0	3,000,000	3,000,000
BW - INTERFUND CHARGES REVENUE	30,964,681	48,126,847	31,738,199	40,883,256
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	15,073	92,400	137,745	92,400
IF - INTERFUND TRANSFERS	11,048,242	1,604,822	0	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	652,716	288,945	294,394	732,200
TA - SALES TAX COUNTYWIDE	1,006,373,287	1,015,752,450	1,038,156,497	1,054,394,190
TB - PART COUNTY SALES TAX	88,819,612	90,048,482	81,809,073	88,097,286
TL - PROPERTY TAX	77,801,511	106,218,917	65,805,934	57,628,750
TO - OTB 5% TAX	2,922,710	2,770,742	2,386,117	2,511,262
Grand Total	1,392,650,018	1,439,219,132	1,466,988,532	1,336,005,874

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	AA -FUND BALAN R0101 - BEG FUND		99,076,664	98,439,938	141,298,382	0
	AA -FUND BALANCE Total		99,076,664	98,439,938	141,298,382	0
	BD - FINES & FO R0602 - FORFEITE		382,008	286,895	319,431	300,000
	R0603 - FINES		934,010	611,285	653,343	600,000
	BD - FINES & FORFEITS Total		1,316,018	898,180	972,774	900,000
	BE - INVEST INC R0790 - INVESTME		0	0	412	0
	BE - INVEST INCOME Total		0	0	412	0
	BF - RENTS & RE R0700 - FIT PRIOR		0	0	0	0
	R0704 - RECVRY P		477,472	493,970	2,042,927	4,000,000
	R0706 - RECVRY V		1,885,693	1,502,762	1,638,608	1,500,000
	R070Y - TOBACCO		0	0	17,984,773	0
	R07MC - ENTERPR		637	532	0	500
	RG0DE - GRT FD R		0	0	163,645	0
	BF - RENTS & RECOVERIES Total		2,363,802	1,997,264	21,829,953	5,500,500
	BG - REVENUE CR R2010 - INSURANC		0	15,457	0	0
	R2011 - OTHER CC		111,833	0	0	0
	R2013 - OTHER RE		1,769,217	1,722,059	1,747,005	2,100,000
	R201R - RECLASS I		0	(15,457)	0	0
	R2044 - NON FIT F		2,371,817	3,575,964	3,603,218	3,500,000
	R2050 - FIT REIME		8,202,380	8,010,004	7,999,503	8,200,000
	BG - REVENUE OFFSET TO EXPEN:		12,455,247	13,308,026	13,349,726	13,800,000
	BH - DEPT REVE R9880 - OTB SUPP		620,000	620,000	620,000	620,000
	BH - DEPT REVENUES Total		620,000	620,000	620,000	620,000
	BJ - INTERDEPT R7800 - INTERDEP		48,219,875	46,746,940	51,183,269	51,599,945
	BJ - INTERDEPT REVENUES Total		48,219,875	46,746,940	51,183,269	51,599,945
	BO - PAYMENT I R1301 - PAYMENT		10,006,156	12,305,280	12,851,706	14,691,733
	R1311 - PYMT LIEL		0	0	1,554,352	1,554,352
	BO - PAYMENT IN LIEU OF TAXES		10,006,156	12,305,280	14,406,057	16,246,085
	BQ - CAPITAL RER R1500 - BOND PRC		0	0	0	0
	BQ - CAPITAL RESOURCES FROM		0	0	0	0
	BS - OTB PROFIT R1703 - VIDEO LO		0	0	3,000,000	3,000,000
	BS - OTB PROFITS Total		0	0	3,000,000	3,000,000
	BW - INTERFUN R1115 - INTERFUN		15,709,326	16,064,980	7,975,693	10,887,985
	R111D - NHCC REI		13,429,930	21,936,555	22,047,115	25,797,071
	R111E - OTB REIM		1,825,425	1,770,863	1,715,391	1,687,200
	R111F - CTY FEMA		0	8,354,449	0	0
	R111N - NCC DEBT		0	0	0	2,511,000
	BW - INTERFUND CHARGES REVE		30,964,681	48,126,847	31,738,199	40,883,256
	FA - FEDERAL AIR R1078 - NYS PASS		16,074	92,400	137,745	92,400
	FA - FEDERAL AID REIMBURSEME		16,074	92,400	137,745	92,400
	IF - INTERFUND R1812 - TRANSFER		9,930,016	929,968	0	0
	R1821 - TRSF FRM		1,118,226	674,854	0	0
	IF - INTERFUND TRANSFERS Total		11,048,242	1,604,822	0	0
	SA - STATE AID R1020 - DUE FROM		537,731	0	0	0
	R1033 - LEGALIZA'		0	0	2,838	500,000
	R1042 - LEGAL AID		114,986	288,945	291,555	232,200
	SA - STATE AID REIMBURSEMENT		652,717	288,945	294,394	732,200
	TA - SALES TAX R1190 - SALES TAX		1,006,373,287	1,015,752,450	1,038,156,497	1,054,394,190
	R119A - NIFA W/H		0	0	0	0
	TA - SALES TAX COUNTYWIDE Total		1,006,373,287	1,015,752,450	1,038,156,497	1,054,394,190
	TB - PART COUN R1195 - SALES TX-		84,435,595	88,082,032	91,426,128	87,148,703
	R1197 - PY DEF RD		4,384,017	2,914,899	(4,119,453)	948,583
	R1198 - CY DEF RD		0	(948,449)	(5,497,602)	0
	TB - PART COUNTY SALES TAX Total		88,819,612	90,048,482	81,809,073	88,097,286
	TL - PROPERTY R1201 - TAX LEVY		76,361,344	105,982,165	65,297,217	55,342,595
	R1207 - NEW CON:		0	0	0	2,286,155
	R1208 - COLLECTI		1,440,167	236,752	508,717	0
	TL - PROPERTY TAX Total		77,801,511	106,218,917	65,805,934	57,628,750
	TO - OTB 5% TA R1182 - NASSAU R		2,440,596	2,298,133	1,984,760	2,055,993
	R1183 - SUFFOLK I		132,363	123,867	98,285	108,477
	R1184 - CAPITAL I		153,557	152,750	133,975	151,147
	R1185 - WESTERN		100,552	99,487	87,308	97,390
	R1186 - CATSKILL		95,642	96,505	81,789	98,255
	TO - OTB 5% TAX Total		2,922,710	2,770,742	2,386,117	2,511,262
10 Total			1,392,656,595	1,439,219,232	1,466,988,532	1,336,005,874
Grand Total			1,392,656,595	1,439,219,232	1,466,988,532	1,336,005,874



Department: Office of Management and Budget
Fund: General
Control Center: 10
Object Code: BD Title: Fines and Forfeits
Sub-Object Code: R0602 Title: Forfeited Bail

Description:

When a person suspected of committing a crime is arrested, he/she posts bail to the District court in exchange for freedom until a court hearing. This money is remitted to the County Treasurer who deposits it. If the defendant does not appear for his/her court hearing, this money is kept as forfeiture bail.

Collection Method and Frequency:

The revenue is recoded upon once the court determines that the bail is forfeited.

Legislative authority:

General Municipal Law - NYS.99-M

Department: Office of Management and Budget
Fund: General
Control Center: 10
Object Code: BD Title: Fines and Forfeits
Sub-Object Code: R0603 Title: Fines

Description:

This revenue derives from traffic and traffic related criminal fines received from the County courts. Traffic fines from pre-1995 judgments and fines from criminal misdemeanors and arrests are collected by the courts instead of the Traffic and Parking Violations Agency (TPVA) and remitted to the County.

Collection Method and Frequency:

The fines are remitted to the County monthly by the courts.

Legislative authority:

Judiciary Law Section 790, 791; Criminal Law Article 540; County Law Section 215(11)



Legislative Authority:

WCL §108, §151, §214 and §228

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R07MC	Title: Enterprise Fund Recoveries

Description:

Nassau Health Care Corporation (NHCC) recoups past due net revenue receivables from its patients. The hospital has hired various collection agencies to work on collecting or settling on past due accounts. When the monies are remitted by the collection agencies, the hospital will deposit into the County’s bank account those monies with the service dates prior to September 29, 1999. After the deposit, they send the deposit slip to the Treasurer’s Office for recording into the financial system.

Collection Method and Frequency:

Nassau Health Care Corporation receives the monies sporadically through-out the year.

Legislative Authority:

N/A

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2013	Title: Reclass Of Medicare Part D Reimbursement

Description:

The Flex Benefits Plan is a program that allows County employees to determine a set amount to have deducted from their paychecks (pre-tax) for qualifying medical, dental, vision or dependent care expenses for themselves, their spouse and dependents. Throughout the plan year, employees submit vouchers, requesting reimbursement for the qualifying out-of-pocket expenses they incurred. These costs, along with an administrative fee (\$6.75 for each employee per



month) are recognized as expenses. The amount deducted from the employee paycheck is deposited into the County budget as revenue and used to offset the costs of the program.

Collection Method and Frequency:

The payroll deductions are from each biweekly payroll (except for the first two of the year) and the revenue is recorded in the general fund on an annual basis.

Legislative authority:

Internal Revenue Code Section 125.

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2044	Title: Reimbursement College Services

Description:

Nassau County students who attend out-of-county Community Colleges pay tuition at the resident rate instead of the non-resident rate. The Resident Tuition Program eases the tax burden of other New York counties by reimbursing those counties for the difference between resident and non-resident tuition for these students. In turn the County receives revenue by charging each town or city for this rate difference for students from their respective town or city. This charge to the towns and cities commenced in 2004.

Legislative Authority:

Section 6305(5) of the New York Education Law permits Counties to charge back the cost for the non-Nassau community colleges to the towns and cities where the students live.

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R02050	Title: FIT Reimbursement



Description:

This revenue is derived from towns and cities for residents of these local jurisdictions that attended Fashion Institute of Technology (FIT). The County collect this money from the local municipalities for their resident's share of the FIT non-resident tuition.

Collection Method and Frequency:

The payment will be netted against local government assistance program to towns and cities.

Legislative Authority:

New York Education Law §6305 Non-resident and out-of-state students.

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R9880	Title: OTB Support Agreement

Description:

In 2005, OTB issued general obligation bonds secured by a pledge directly by the County pursuant to a support agreement. The agreement requires OTB to pay to the County \$870,000 annually each February 15, commencing in 2005 through 2008 and \$620,000 annually thereafter until the bonds are paid in full in 2020.

Collection Method and Frequency:

Annual payments are received every February 15 and deposited by the Treasurer.

Legislative authority:

Support agreement dated June 1, 2005.

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BO	Title: Pay Lieu Tax Payment in Lieu of Taxes
Sub-Object Code: R1301	Title: Payment in Lieu of Taxes

**Description:**

The revenue is derived from non-ad-valorem tax revenue for certain properties that reimbursed by local Industrial Develop Corporation or local municipal corporations.

Collection Method and Frequency:

This revenue is collected on an annual basis via ACH through Treasury.

Legislative Authority:

Public Authorities Law § 1020-q

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: BO	Title: Pay Lieu Tax Payment in Lieu of Taxes
Sub-Object Code: R1311	Title: Payment in Lieu of Taxes-LIPA

Description:

The revenue is derived from non-ad-valorem tax revenue for Long Island Power Authority(LIPA) properties that were removed from the tax rolls and will make their share of tax payments via this Payment in Lieu of Taxes (PILOT).

Collection Method and Frequency:

This revenue will be collected in accordance with the current property tax collections.

Legislative Authority:

Public Authorities Law § 1020-q

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass Thru Federal Funds

Description:

The New York State Department of Criminal Justice Services forwards federal aid to the County for Indigent Defense services to enhance the quality of defense representation in domestic violence court cases, resulting in improved case resolution through utilization of treatment alternatives and investigative resources as factors in case disposition.



Collection Method and Frequency:

The grant is noncompetitive and requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County).

Legislative Authority:

Chapter 50 of the State Laws of 2006

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1033	Title: Legalization of Medical Marijuana

Description:

The revenue will be derived from an excise tax on medical Marijuana that is sold at New York State authorized locations within the County.

Collection Method and Frequency:

Collection of these taxes will be on a quarterly basis.

Legislative Authority:

Public Health Law (PHL) § 3365(9)

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1042	Title: Legal Aid Program Reimbursement

Description:

The New York State Department of Criminal Justice Services reimburses the County for Indigent Defense for the following purposes:

- 1) Article 18B of the New York State County Law, which was approved on July 16, 1965, requires that counties provide counsel, investigative services, expert services and other services to indigent persons accused of crimes. The aid to defense program concentrates



legal resources on specified felony charges that occur within the County and that are prosecuted in the Nassau County Courts.

- 2) To provide constitutionally and statutorily mandated legal representation to indigent parolees charged with violating the terms of parole release.

Collection Method and Frequency:

- 1) The noncompetitive grant is set by the New York State Department of Criminal Justice Services) requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County). Quarterly reimbursement cannot exceed 25% of the grant.
- 2) The noncompetitive grant that requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County).

Legislative Authority:

Chapter 50 of the State Laws of 2006

Department: Unallocated Revenue	
Fund: General	
Control Center: 10	
Object Code: TA/TB	Title: Sales Tax
Sub-Object Code: R1190/R1195/R1197	Title: Sales Tax Countywide/Part County

Description:

The County's sales tax is collected by the State. The County's share of the 8 5/8% sales tax rate is 4 1/4%. This rate remains in effect through November 30, 2007 when it reverts to 3% unless the County Legislature renews certain provisions of the tax law. Unless specifically exempted or excluded, sales tax is payable on retail sales of tangible property, food and drink, certain enumerated services, utilities, rent for occupancy of hotel and motel rooms, certain admission charges to places of amusement and certain dues. The remainder 4 3/8 % is the State's share (including a 3/8% component imposed within the Metropolitan Commuter Transportation District). The County must allocate 1/4% of its 4+1/4% sales tax to towns and cities within the County under a local government assistance program established by the County and authorized by Section 1262-e of the tax law. This is called Part County Sales Tax and is shown on as Object Code TB-R1195.



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 issuance of the County's Comprehensive Annual Financial Report (CAFR) issued on or about the subsequent year by June 30th. 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. This is called Deferred County Sales Tax and is shown on as Object Code TB-R1197.

Collection Method and Frequency:

The state distributes sales tax to the County each monthly bases upon estimates of actual sales tax collections by vendors. Six months after each sales tax quarter an adjustment distribution is made based upon actual collections instead of estimates.

Legislative authority:

New York State tax law article 28, section 1105 and article 29, section 1210

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201/R1207	Title: Tax Levy Collections

Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's General Fund property tax levy and the tax levies for the three towns, all but one of the 56 school districts and 225 county and town special districts. The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

State law requires that all real property in Nassau be placed 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.
- Class Three - public utility equipment.
- Class Four - all other property (principally commercial, industrial and vacant property).

The tax is calculated by multiplying the tax rate (set by The Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The property tax levy is included in the following four major funds: General, Fire Commission, Police Headquarters and Police District Fund. This section only discusses the General Fund.

In addition to the current property tax levy, the County estimates a small portion of property tax levy due to new home constructions, extension and alterations which is included in TL-R1207.

Collection Method and Frequency:

The County property taxes are collected by the five towns and cities and remitted to the Treasurer in February of each year.

Legislative authority:

County Law Section 360(3)

Department: Office of Management and Budget	
Fund: General	
Control Center: 10	
Object Code: TO	Title: OTB 5% Tax
Sub-Object Code: R1182-1186	Title: OTB Surcharge

Description:

There is a 5% surcharge on pari-mutuel (betting where winners share the total amount wagered on thoroughbred and harness racing) winnings attributable to persons having placed bets in New York State on races in Nassau County at off-track betting facilities throughout NYS, except at tele-theatres.

Collection Method and Frequency:

The surcharge is remitted to the County by OTB two months after the month that the bet is placed.

Legislative authority:

Section 532 of the Racing, Pari-Mutuel Wagering & Breeding Law of New York State.



OFFICE OF CONSUMER AFFAIRS

The Office of Consumer Affairs (OCA) provides consumer protection services and programs to County and non-County residents who purchase goods and services from businesses located within Nassau County.

HISTORICAL TREND

CA - OFFICE OF CONSUMER AFFAIRS

Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BC - PERMITS & LICENSES	3,804,740	4,530,935	3,636,405	5,425,050
BD - FINES & FORFEITS	305,500	425,697	762,025	400,000
BH - DEPT REVENUES	219	508	282	200
SA - STATE AID REIMBURSEMENT OF EXPENSES	70,311	53,414	18,873	45,000
Grand Total	4,180,771	5,010,554	4,417,585	5,870,250

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA	
					Unaudited as of 4/3/2017	Conformed	
10	BC - PERMITS & LICENSES	R0506 - HOME IMP	2,198,425	2,852,150	2,236,675	3,380,000	
		R0523 - WEIGHTS	1,065,710	1,226,170	1,184,780	1,379,300	
		R0531 - TAXI AND	273,905	303,065	12,675	0	
		R0532 - ATM REGI	95,500	96,150	97,500	220,000	
		R0543 - LICENSING	171,200	53,400	104,775	245,750	
		R0546 - HEALTH C	0	0	0	200,000	
	BC - PERMITS & LICENSES Total			3,804,740	4,530,935	3,636,405	5,425,050
	BD - FINES & FORFEITS			305,500	425,697	762,025	400,000
	BD - FINES & FORFEITS Total			305,500	425,697	762,025	400,000
	BH - DEPT REVENUES			219	508	282	200
	BH - DEPT REVENUES Total			219	508	282	200
	SA - STATE AID REIMBURSEMENT			70,311	53,414	18,873	45,000
	SA - STATE AID REIMBURSEMENT			70,311	53,414	18,873	45,000
Grand Total			4,180,771	5,010,554	4,417,585	5,870,250	

*Taxi and Limousine Registration Fees now in Taxi and Limousine Commission

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0506	Title: Home Improvement License

Description

OCA collects license fees on home improvement and landscaping contractors to safeguard and protect the homeowner against abuses by home improvement or landscape contractors. The license fee is \$500 and



is valid for two years; therefore, revenue streams associated with the issuance of these licenses fluctuates in two-year cycles.

Collection Method and Frequency

OCA collects fees at the time of filing of new and renewal license applications. OCA remits fees to the Treasurer on a weekly basis.

Legislative Authority

Nassau County Law 6-1970.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0523	Title: Weights & Measures

Description

The Weights and Measures Division of OCA performs mechanical testing, inspections, and sealing of all weighing and measuring devices used commercially or in public agencies, to assure accuracy of measuring devices to safeguard consumers. OCA uses the fees to offset the costs of testing and inspecting various measuring devices throughout the County. In total, this department tests approximately 16,600 devices on an annual basis. The major testing inspecting petroleum-measuring dispensing devices.

Nassau County laws also permit retail business establishments to apply for the Item Pricing Exemption, which Weights & Measures Division also administers. This has been in effect in Nassau County since January 2003. This law exempts retail establishments from individually labeling each product with a price, but mandates that the establishment provide bar code price scanners to enable the consumer to verify a product's price. Each application for a waiver from item pricing is subject to a non-refundable waiver fee based upon the gross square footage of each retail establishment.



WEIGHTS AND MEASURES FEE SCHEDULE

<u>Units of Measures - Scales</u>	<u>Inspection Fee</u>
Up to 20 kg capacity (33 lbs.) capacity; for each of the five scales in for each scale per establishment	\$24.00
for each scale after first 5	\$12.00
Over 15 kg up to 300 kg	\$48.00
Over 300 kg	\$120.00
Over 1,500 kg and up	\$168.00
Over 7,000 kg	\$192.00
Over 23,000	\$240.00
Tank, batch and crane scales	\$240.00
TFS* Non Hazardous	\$240.00

Weights - Field Standards (Class F)

Up to 3 kg (7lbs.)	\$9.60
Over 3 kg up to and including 30kg (66lbs.)	\$19.20
Over 30 kg up to and including 300 kg (661 lbs.)	\$38.40
Over 300 kg up to and including 1,200 kg (2,646 lbs.)	\$72.00

Linear Field Measures

Up to 1 m (39 in)	\$4.80
Over 16 m up to and including 31 m (102 ft.)	\$14.40
Over 31 m	\$24.00
Fabric Measuring Device	\$24.00
Wire and Cordage measuring	\$48.00

Liquid Measures and Devises

20 L (5 gal) or less	\$9.60
Liquid pump (hand operated) 20 L or less	\$24.00
Petroleum measuring	\$12.00
Single Dispensing pump	\$24.00
Dual Dispensing pump	\$48.00
Blend dispensing pump	\$48.00
Grease and oil pump	\$9.60



<u>Vehicle:Liquid measure and Devices</u>	<u>Inspection Fee</u>
Metering Systems under 300 l	\$120.00
Metering Systems over 300 L	\$144.00

<u>Compartment Calibration</u>	
up to 3,000 L	\$48.00
Over 3,000	\$96.00
Over 6,000	\$144.00
Over 12,000 L	\$288.00

<u>Stationary Petroleum</u>	
Up to 400 L	\$120.00
Over 400 L	\$144.00
Over 2,000 L	\$168.00
Over 4,000 L	\$192.00

<u>Bulk Milk tanks</u>	
Up to 3,000 L	\$48.00
Over 3,000 L	\$96.00
Over 6,000	\$144.00
Over 12,000	\$288.00

<u>Timing Devices</u>	
All Commercially used devices	\$4.80
Devices owned and operated by government	\$0.00
Taxi Meters	\$4.80

<u>Item Price Exemption</u>	
Under 3,000 square feet	\$600.00
up to 10,000	\$1,200.00
Up to 30,000	\$3,600.00
Up to 90,000	\$6,000.00
Over 90,000	\$18,000.00

Collection Method and Frequency

OCA invoices fees for the inspection of weighing and measuring devices at the time of inspection. Retail establishments have thirty days to pay these invoices.

Item Pricing waiver applications must be sent with full payment of the waiver fee. OCA remits all payments to the Treasurer weekly.



Legislative Authority

New York State Weights and Measures Law Article 16 establishes penalties and New York State Code of Rules and Regulations Part 220, Section 220.3 establishes the fee structure.

1. Local Law 2-1970 Unfair, deceptive and unconscionable trade practices especially in food markets gasoline stations, and fuel oil deliveries
2. Local Law 7-1976 Dating of perishable foods
3. Local Law 1-1982 Fuel delivery vehicle identification
4. Local Law 3-1982 Excess water in motor fuels
5. Local Law 11-1991 Item pricing and scanner accuracy
6. Article 17 of NYS Agriculture & Markets Law - Labeling of meats, item pricing, and scanner
7. Local Law 8-1985 Gasoline Adulteration
8. Local Law 5-1989 Posting of Tax Exempt items in food stores
9. Local Law 12-2011 Item Pricing and Pricing Accuracy

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0532	Title: ATM Registration Fees

Description

OCA is responsible for registering all non-bank facility automated teller machines (ATMs) in Nassau County. The purpose of this program is twofold: to ensure the safety of customers while executing transactions at the ATM; and in the event criminal activity occurs at the ATM, to assist law enforcement with their investigation. The registration fee is \$150 for new registrations and \$100 for renewals.

Collection Method and Frequency

OCA collects fees at the time of filing of new and renewal ATM registration applications. OCA remits fees to the Treasurer on weekly basis.

Legislative Authority

Nassau County ATM Local Law 2-2005. (Title – D-12 – Automated Teller Machine Safety Act)

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0543	Title: Licensing

**Description**

OCA collects revenue when individuals and or businesses require special permission or professional certification to perform specific types of services. Licenses are required where applicants are mandated to demonstrate that they have satisfied competency, safety requirements and met the minimum requirements to perform the services. In 2012, the Nassau County Legislature passed Local Licensing Laws in following areas: Second-Hand Precious Gems and Metal Dealers, Scrap Metal Processors, Vehicle Dismantlers and Junk Dealers, Dry Cleaners and Laundromats, Storage Warehouses, Home Service Contractors, and Electronics or Appliance Repair Dealers, Pet Grooming & Pet Care.

Collection Method and Frequency

OCA collects renewal fees annually on January 1. New registrants may register throughout the year.

Legislative Authority

Nassau County Local Law 2-2005.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Permits & Licenses
Sub-Object Code: R0546	Title: Health Club License

Description

The license fee for a health club is \$1,200 for a first time fee then every two years the health clubs are required to renew at \$600.

Collection Method and Frequency

N/A

Legislative Authority

Nassau County Local Law 392-16

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

**Description**

This Investigation Division within the OCA provides consumer protection to Nassau County residents by investigating unfair, deceptive, and unconscionable trade practices. Consumer complaints and investigations lead to the issuance of notices of violation. The resultant fines are a source of revenue in this category and the amount of the fines vary according to the nature of the violation and the number of occurrences. OCA has the authority to hold administrative hearings to determine whether businesses violated various Consumer Affairs laws, which fall into the following categories: Home Improvement, Weights & Measures, Licensing, ATM, Taxi and Limousine, and Unfair Trade Practices.

Collection Method and Frequency

OCA collects fines payable to the County of Nassau by certified check or postal money order, by mail or in person. OCA remits fees to the Treasurer within a week of receipt.

Legislative Authority

NYS General Business Law, Local Law 9-1967, Local law 2-1970 and County Law 6-1970.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

OCA charges a fee of \$0.25 per page for the cost to copy investigative files and reports in compliance with the Freedom of Information Law (FOIL).

Collection Method and Frequency

Consumer Affairs collects revenue at time of service and deposits it within a week.

Legislative Authority

Freedom of Information Request Law (FOIL): New York State Public Offenders Law Section 87-1 biii;



Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description

New York State reimburses the County for the inspections completed by the Weights & Measures Division. All expenses related to measuring gasoline quality are 100% reimbursable.

Collection Method and Frequency

OCA submits claim vouchers to the State every six months for reimbursement of actual expenses incurred. Payment is sent directly to the Treasurer's Office from the State, usually within six weeks.

Legislative Authority

New York State Agriculture & Markets Law section 192a et seq.



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

The Office of the Sheriff/Correctional Center is committed to maintaining a safe and secure environment for staff and inmates. It implements management strategies that are cost-effective, promote safety, and uses resources efficiently. The Office is comprised of two divisions: Enforcement and Corrections.

HISTORICAL TREND

CC - NC SHERIFF/CORRECTIONAL CENTER				
Object Name	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
BD - FINES & FORFEITS	11,885	13,596	12,303	13,000
BF - RENTS & RECOVERIES	274,960	25,588	13,092	0
BG - REVENUE OFFSET TO EXPENSE	300,000	300,000	300,000	300,000
BH - DEPT REVENUES	2,349,454	2,339,340	2,228,103	2,250,000
BJ - INTERDEPT REVENUES	62,880	48,110	47,071	150,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	3,903,848	4,651,372	4,216,157	4,357,875
SA - STATE AID REIMBURSEMENT OF EXPENSES	(14,101)	88,053	88,449	55,000
Grand Total	6,888,926	7,466,060	6,905,175	7,125,875

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BD - FINES & FORFEITS	FOR0603 - FINES	11,885	13,596	12,303	13,000
	BD - FINES & FORFEITS Total		11,885	13,596	12,303	13,000
	BF - RENTS & RECOVERIES	RE0704 - RECVRY P	264,527	25,588	13,092	0
	BF - RENTS & RECOVERIES Total		264,527	25,588	13,092	0
	BG - REVENUE OFFSET TO EXPENSE	OR2005 - ORG ACTI	300,000	300,000	300,000	300,000
	BG - REVENUE OFFSET TO EXPENSE Total		300,000	300,000	300,000	300,000
	BH - DEPT REVENUES	R0801 - MISC RECI	828,358	743,921	827,889	550,000
		R0813 - CONTRAC	(26,625)	0	0	0
	BH - DEPT REVENUES Total		801,733	743,921	827,889	550,000
	BJ - INTERDEPT REVENUES	R7800 - INTERDEP	36,708	33,264	28,504	150,000
	BJ - INTERDEPT REVENUES Total		36,708	33,264	28,504	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID R	1,341,091	1,533,402	1,853,192	1,500,000
		R0919 - FED FEMA	0	28,154	0	0
		R0937 - FEDERAL I	2,303,319	2,195,490	1,900,965	2,107,875
		R0940 - DIAGNOSI	(508,947)	0	0	0
		R1066 - CDBG - DF	0	1,951	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		3,135,463	3,758,996	3,754,157	3,607,875
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID	(14,101)	88,053	88,449	55,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		(14,101)	88,053	88,449	55,000
	Grand Total		4,536,215	4,963,418	5,024,395	4,675,875

Department: Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

**Description**

The Court may decree a payment as a settlement of a fine or as part of a criminal sentence. The Court determines the amount of the fine in accordance with Article 80 of the New York State Penal Code and the Court determines the ability of the person convicted of a crime to pay the fine.

Collection Method and Frequency

Upon the Court charging an imposed fine or surcharge, the court notifies the Inmate Account Unit immediately to charge the inmate's account. The Correctional Center does not receive a percentage of the funds collected. The Correctional Center collects the money from the inmates' accounts, which are in a bank account outside the Nassau Integrated Financial System(NIFS). The Inmate Account Unit writes a check to the County Treasurer or the jurisdiction imposing the fee (e.g., village courts). The Correctional Center's Budget and Finance Unit credits the funds going to the Treasurer in the Nassau County financial system (NIFS), via a cash receipt document. The Correctional Center tracks what it owes by reviewing the computer generated list of charges to inmate accounts. This procedure takes place monthly.

Legislative Authority

New York State Article 420 of the State Criminal procedural Law

Department: Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2005	Title: ORG Activity Income

Description

The Nassau County Correctional Center operates a Commissary to offer items for sale to inmates. These items include snacks, hygiene products, writing materials, etc. In accordance with the Standards of the New York State Commission of Correction (NYSCOC), the Correctional Center establishes the prices, allowing the Commissary a modest profit. The Center can only use this profit for purposes of inmate welfare and rehabilitation.

Collection Method and Frequency

Based on an agreement, the Department bills the Commissary account a fixed amount each quarter to cover the expenses of Commissary employee salaries. The Commissary account writes a check to the Correctional Center. The Correctional Center prepares and forwards a cash receipt document along with the check to the Treasurer for deposit.

**Legislative Authority**

The New York State Commission of Corrections (NYSCOC) Minimum Standards 7016.1

Department: Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

The Correctional Center revenues comprise of the following fees:

- **Disciplinary Hearings Fees:** If the Correctional Center’s Disciplinary Unit finds an inmate guilty of committing an infraction of the rules, as stated in the inmate’s handbook, the Center charges a \$5.00 fee per infraction. These fees assist in offsetting some of the administrative costs that the facility incurs, and act as a deterrent to behavior that will result in disciplinary action. The Center charges these fees directly against an inmate’s “house” account and the administration will attempt to collect these fees prior to the Center discharging or transferring the inmate.
- **Social Security Administration (SSA) Reimbursement:** Currently SSA discontinues Social Security benefits, except for disability benefits, for the duration of incarceration period based on the concept that the food and housing provided by the Correctional Center renders these benefits unnecessary. This policy results in significant cost savings to the SSA and the Correctional Center receives \$400 per month for those inmates who are SSA benefit recipients.
- **Copy Charges:** Periodically, an attorney or legal representatives makes requests to obtain copies of inmate records for which the Department charges a \$0.25 per page fee.

Collection Method and Frequency

The Correctional Center submits information to the Social Security Administration concerning Social Security recipients who are confined. The SSA transmits revenue for any information that results in the suspension of payments to these individuals. The SSA deposits revenue electronically into the Treasurer’s revenue checking account during the first week of the subsequent month. The Center receives written notification of this deposit. The Center’s Department Budget and Finance Unit then prepares a cash receipt document, enabling the Treasurer to account for the receipt.



Attorneys and legal representatives pay copy charges in check or money order for copies of inmates' records.

Legislative Authority

Disciplinary Hearings: New York State Minimum Standards Title & Section 7006.9-6(c) (this also limits the amount of the fee charged)

Social Security Administration (SSA) Reimbursement: Section 1611(e) of the Social Security Act

Copy Charges: County ordinance 379-1974

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description

Administered through the Department of Justice (DOJ), the State Criminal Alien Assistance Program (SCAAP) provides federal assistance for those costs related to incarcerating undocumented criminal aliens. Annually in March, the Correctional Center files the required paperwork with the DOJ and receives the reimbursement late in the year.

Collection Method and Frequency

The Correctional Center bills DOJ by submitting the inmate records. The Department of Justice issues a schedule of awards, and electronically deposits the funds in the Treasurer's revenue checking account. The amount of the award is dependent on the size of the Federal appropriation, the number of municipalities availing themselves of the program, and the number of illegal aliens disclosed. The Correctional Center tracks the amount that DOJ owes the Department under the program through communication with the DOJ. This process takes place annually.

Legislative Authority

Section 241 of the Immigration & Nationality Act of 1990 as amended 8 U.S.C. Part 1231 (i)



Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0937	Title: Federal Program Revenue

Description

This is a contractual agreement between DOJ and the Correctional Center to house inmates who are in the custody of the United States Marshal Service at the Correctional Center.

Collection Method and Frequency

The Correctional Center submits bills on a monthly basis to the United States Marshal Service. The Correctional Center reconciles the amounts it bills with a representative of the United States Marshall Service before it submits the bills. At this time, the Correctional Center posts a Revenue Receivable document in the NIFS. The DOJ electronically deposits the funds in the Treasurer's revenue checking account. The Correctional Center prepares a cash receipt document, which enables the Treasurer department to account for the cash.

Legislative Authority

Intergovernmental Service Agreement between the Department of Justice and the County of Nassau

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description

This revenue represents the reimbursement of expenses from New York State for housing and transporting State Ready inmates and Parole Violators between State facilities and the Nassau County Correctional Center. The Correctional Center submits the required paperwork to the State, and it receives reimbursement on a monthly basis for transporting Parole Violators and biannual for housing State ready Inmates.



Collection Method and Frequency

The Correctional Center bills the New York State Department of Corrections (NYSCOC) monthly for expenses the Department incurs in transporting State Ready and Parole Violator inmates to the State facilities. The Sheriff’s Department submits Bills to the (NYSCOC) biannually for inmates who exceed the maximum days allowed in the facility after they become State Ready. A revenue receivable is set up in the NIFS system for the amount billed. The (NYSCOC) electronically deposits payments for these services in the County Treasurer’s revenue checking account, and the Center prepares a cash receipt. This allows the Treasurer to account for the cash. The Center tracks the amount the State owes the Department by reviewing outstanding receivables documents in the County’s current financial system.

Legislative Authority

New York State Executive Law 2591, New York State Correction Law 601

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
20	BF - RENTS & RER0704 - RECVRY PI		10,433	0	0	0
	BF - RENTS & RECOVERIES Total		10,433	0	0	0
	BH - DEPT REVE R0808 - FEES		1,547,721	1,595,420	1,400,213	1,700,000
	BH - DEPT REVENUES Total		1,547,721	1,595,420	1,400,213	1,700,000
	BJ - INTERDEPT R7800 - INTERDEP		26,172	14,846	18,567	0
	BJ - INTERDEPT REVENUES Total		26,172	14,846	18,567	0
	FA - FEDERAL AID R0967 - TITLE IVD		768,385	892,376	462,000	750,000
	FA - FEDERAL AID REIMBURSEME		768,385	892,376	462,000	750,000
	SA - STATE AID R1067 - TITLE IVD		0	0	0	0
	SA - STATE AID REIMBURSEMENT		0	0	0	0
Grand Total			2,352,711	2,502,642	1,880,780	2,450,000

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description

The Office of the Sheriff collects fees pursuant to the NYS CPLR (Civil Practice Laws and Rules). The State sets the fees pursuant to the enforcement of court orders such as income and property executions, orders of seizure, and warrants of eviction and arrest.

**Collection Method and Frequency**

The New York State CPLR sets standardized fees. Poundage is at a rate of 5% of the judgment amount up to \$250,000 and 3% thereafter directly from the amount to be collected from the judgment debtor. The Office of the Sheriff deposits monies it collects from the judgment debtor in a non-interest bearing non-NIFS account. The Office separates and deposits fees and poundage into the General Fund, paying the remaining monies by check to the judgment creditor. The Office tracks the monies it collects through an accounting program called Softcode.

Legislative Authority

NYS CPLR establish the fees and poundage the Office of the Sheriff collects. NYS and CPLR standardize these fees throughout New York State.

Department: NC Sheriff/Correctional Center	
Fund: General	
Control Center: 20	
Object Code: FA	Title: Federal Aid - Reimbursements
Sub-Object Code: R0967	Title: Title IV - D Social Services

Description

The Federal Government, through the Nassau County Department of Social Services (DSS), under Title IV-D of the Social Security Act, reimburses the Office of the Sheriff for salaries and mileage for any departmental personnel engaged in the enforcement of child support mandates for dependent children. The Federal government reimburses 66% of these expenses.

Collection Method and Frequency

The Office of the Sheriff submits documentation quarterly to the DSS detailing the activities of employees involved in the enforcement of child support mandates for dependent children. The Federal Government pays the Department upon performance of the services at the close of the fiscal year. DSS processes annual journal entries. The Federal Government tracks the amount that DSS owes to the Department through communication with DSS.

Legislative Authority

Title IV-D of the Social Security Act



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

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

LAW AND EQUITY

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

BUSINESS & LICENSE SERVICES

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



HISTORICAL TREND

CL - COUNTY CLERK				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BD - FINES & FORFEITS	44,781	55,764	47,812	44,000
BF - RENTS & RECOVERIES	1,500	2,301	144,305	2,000
BH - DEPT REVENUES	30,560,721	31,274,578	56,297,427	51,332,400
Grand Total	30,607,002	31,332,642	56,489,543	51,378,400

CC	Object Name	Subsubject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
10	BD - FINES & FORFEITS	FO R0603 - FINES	44,781	55,764	47,812	44,000
	BD - FINES & FORFEITS Total		44,781	55,764	47,812	44,000
	BF - RENTS & RECOVERIES	RE R0704 - RECVRY P R0722 - LOST AND	1,500 0	0 2,301	137,536 6,769	0 2,000
	BF - RENTS & RECOVERIES Total		1,500	2,301	144,305	2,000
	BH - DEPT REVENUES	R0808 - FEES R082A - COURT FE R082B - MTGE REC R082C - DEED REC R082D - REAL EST. R082E - RECORDS R082F - MTGE EXP R082G - BUSINESS R082H - MISC FEE R082J - CLERK INI R082L - SANDY RE R082M - ON LINE I	3,502 717,935 18,757,175 4,602,321 19,850 154,046 1,359,199 209,873 4,767,944 0 (31,123) 0	3,231 761,430 19,225,089 4,802,882 20,829 149,448 1,359,199 128,909 4,823,748 0 (187) 0	4,317 757,493 35,192,297 10,005,525 23,240 161,459 1,359,199 54,176 8,739,722 0 0 0	3,400 750,000 32,500,000 8,100,000 20,000 150,000 1,359,000 100,000 8,100,000 0 0 250,000
	BH - DEPT REVENUES Total		30,560,721	31,274,578	56,297,427	51,332,400
	Grand Total		30,607,002	31,332,642	56,489,543	51,378,400

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This revenue is associated with fines and forfeits that result from the proceedings of the Supreme and County Courts.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

**Legislative Authority:**

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0722	Title: Lost and Abandoned Property

Description:

The Nassau County Treasurer's Office will review the New York State Comptroller's Unclaimed Funds website for funds deemed belonging to various Nassau County agencies including the Office of the County Clerk

Collection Method and Frequency:

On a quarterly basis, the Treasurer's Office will submit claims to the New York State Comptroller's Unclaimed Funds website in an effort to collect any funds deemed belonging to Nassau County. Funds that are collected are subsequently identified by each Nassau County agency and credited under revenue code R0722

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description:

This revenue is derived for searches of any filed or recorded instruments within the Clerk's Office and various other miscellaneous fees.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

REVENUE MANUAL FISCAL YEAR 2017

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082A	Title: Court Fees

Description:

This revenue is derived from all applications for Supreme Court index numbers, notices of appeal, notices of motion, stipulations of settlement/discontinuance and for services as Clerk of the Court.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082B	Title: Mortgage Recording Fees

Description:

This revenue is derived the County share of the fee for Real Property Transfer Reports and share of the real estate transfer tax.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082C	Title: Deed Recording Fees

**Description:**

This revenue is derived from recording of certain real estate transactions, including deeds, mortgages, and satisfactions.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082D	Title: Real Estate Fees

Description:

This revenue is derived from the County share of the fee for Real Property Transfer Reports, share of the Real Estate Transfer Tax and fee for index numbers sold.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082E	Title: Records Management Fees

Description:

This revenue is derived from fees collected for the miscellaneous copying and certifications.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

REVENUE MANUAL FISCAL YEAR 2017



Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082F	Title: Mortgage Expense Fees

Description:

This revenue is derived from fees collected for the County serving as tax collector from municipalities.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082G	Title: Business Fees

Description:

This revenue is derived from fees collected for filing an original Uniform Commercial Code (UCC) financing statement and for filing certificates by persons conducting business under assumed name as partners.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

REVENUE MANUAL FISCAL YEAR 2017



Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082H	Title: Miscellaneous Fees

Description:

This revenue is derived from fees collected for issuance of passports, dishonored check fees, and fees for the issuance of hunting, fishing and trapping licenses.

Collection Method and Frequency:

The fee is collected as service is rendered and paid by check or cash.

Legislative Authority:

N/A

Department: County Clerk	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082M	Title: Online Registration

Description:

Fees collected from the public to access images from a Web based application of County Clerk’s stored recorded documents.

Collection Method and Frequency:

Paid by provider of service ACS Enterprise Solutions, LLC to the Office of the County Clerk and recorded by the Treasury department upon remittance by the County Clerk

Legislative Authority:

Rules Resolution No 152-204 (E-129-14)

Legal Fees	
Legal Division Schedule of Fees	
Index Number	\$210.00
Index Number (for foreclosure actions)	\$400.00
Summons, Complaint, Petition	NO FEE*

REVENUE MANUAL FISCAL YEAR 2017



Order to Show Cause	\$45.00*
Notice of Petition	\$45.00*
Request for Judicial Intervention (RJI)	\$95.00*
Note of Issue (RJI must be on file)	\$30.00*
Jury Demand (RJI & Note of Issue must be on file)	\$65.00*
Third Party (No New Index Number)	\$210.00*
Motion or Cross-Motion (RJI must be on file)	\$45.00*
Stipulation of Settlement	\$35.00*
Voluntary Discontinuance	\$35.00*
Notice of Appeal	\$65.00*
Filing of Out of State Subpoena	\$10.00

+ \$300.00 per block fee after the first	
* Must have Index Number	
Affidavit of Service, Additional Mailing	NO FEE
Cancellation of Lis Pendens	\$300.00+*
Federal Tax Liens	\$40.00
Federal Tax Lien Release	\$40.00
Federal Tax Lien Certificate of Release	\$5.00
Filing a Transcript	\$10.00
Hospital Lien, Filing of	\$5.00
Judgment Default Fee	\$45.00
Judgment, Assignment	NO FEE*
Judgment, Certificate of Disposition (CDJ) (exception: vacate, add \$10.00)	NO FEE
Judgment, Issue Certificate of Disposition	\$5.00
Judgment, Confession	NO FEE+*
Judgment, Default	NO FEE+*
Judgment, Issue Execution	\$5.00*
Notice of Lien for Common Charges	\$333.00
Mechanics Lien	\$315.00 +
Mechanics Lien, Affidavit of Service	\$5.00
Mechanics Lien, Amendment	\$300.00+
Mechanics Lien, Satisfaction of	\$300.00+
Notice of Assignment, Money Due on Contract	\$100.00+
Notice of Attachment	\$345.00+
Notice of Lending	\$315.00+
Notice of Pendency (Lis Pendens)	\$345.00+*

REVENUE MANUAL FISCAL YEAR 2017



Notice of Pendency Amended	\$345.00+*
Notice of Violation	\$345.00+*
Separation Agreement	\$5.00
Separation Agreement, Amendment of	\$5.00
Separation Agreement, Revocation of	\$5.00
Small Claims Assessment Review	\$30.00
Subpoena Duces Tecum (must be so ordered)	\$29.00
Uniform Commercial Code	\$340.00+
Wage Assignment	\$5.00
County Clerk Copy & Search Fees	
Copy	\$.65 per page (minimum \$1.30)
Certify a Prepared Copy	\$.65 per page (minimum \$5.20)
Certified Copy	\$ 1.25 per page (minimum \$ 5.00)
Prepare and Certify Certificate of Honorable Discharge	\$2.50
Exemplification	\$10.00 plus certification
Search of Court Records, for each name searched	\$ 5.00 for consecutive 2-year period or fraction thereof
Search of Court Records, for a Judgment of Divorce/Annulment	\$5.00
Search for Federal Tax Lien or UCC Filings	\$25.00
Copy of Federal Tax Lien or UCC Filings	\$ 5.00 per document
Certified Copy of Federal Tax Lien or UCC Filings	\$10.00 per document

Notary / Business Fees	
Fee Type	Fee
Amended Insurance Corp	\$35.00
Amended Banking Statement	No Fee
Amended Religious Corp	\$35.00
Amended Business Certificate	\$35.00
Authenticate Death / Birth / Marriage Certificate	\$5.00
Business Certificate	\$35.00
Banking Statement	No Fee
Certified Copy of Veterans Discharge (DD214)	\$2.50
Certificate of Adoption	\$25.00 w/o Certs. \$35.00 with Certs.
Certificate of Character (to be filed with us)	\$10.00
Certificate of Character (to be filed in another county)	\$5.00
Discontinuance of Business Certificate	No fee w/o Certs. \$5.00 with Certs.

REVENUE MANUAL FISCAL YEAR 2017



Insurance Corp	\$35.00
Notary Authentication	\$3.00
Notary Renewal and Registration	\$60.00
Naturalizations	\$5.00
Religious Corp	\$35.00
Veterans Discharge Filing (DD214)	No Fee



**OFFICE OF THE COUNTY CLERK
MAUREEN O'CONNELL
NASSAU COUNTY CLERK**



LAND RECORDING FEES

DEED	
Recording Fee	\$ 40
Per Block Fee	\$ 300
Per Page	\$ 5
Endorsement Page (<i>Office generated</i>)	\$ 5
Equalization & Assessment Fee (RP-5217-PDF):	
- Residential	\$ 125
- Commercial	\$ 250
NYS Transfer Tax Fee (TP-584) (NYS Tax - \$ 4 per \$ 1000)	\$ 5

SATISFACTION OF MORTGAGE	
Recording Fee	\$ 40
Per Block Fee	\$ 300
Per Page	\$ 5
Endorsement Page (<i>Office generated</i>)	\$ 5
Mortgage Cross Reference	\$ 0.50
Additional Mortgage Cross Reference (<i>each</i>)	\$ 3.50
Assignment / Agreement Cross Reference (<i>each</i>)	\$ 0.50

POWER OF ATTORNEY	
Recording Fee	\$ 40
Per page	\$ 5
Endorsement Page (<i>Office generated</i>)	\$ 5
Per Block (<i>If applicable</i>)	\$ 300

MORTGAGE & AGREEMENT	
Recording Fee	\$ 40
Per Block Fee	\$ 300
Per Page	\$ 5
Endorsement Page (<i>Office generated</i>)	\$ 5
Mortgage Affidavit (<i>If applicable</i>) (\$5 per page fee applies as affidavit is part of Mortgage)	\$ 5

ASSIGNMENT OF MORTGAGE	
Recording Fee	\$ 40
Per Block Fee	\$ 300
Per Page	\$ 5
Endorsement Page (<i>Office generated</i>)	\$ 5
Additional Mortgage Assigned (<i>each</i>)	\$ 3

NYS MORTGAGE TAX
One or Two Family Residential Dwelling - 1.05% less \$ 30.00 on the entire total; .75% if mortgage amount is \$10,000 or less
Commercial Property, Vacant Land or Three or More Family Dwelling - 1.05% on entire total
Lender is Natural Person or Credit Union - .8% less \$30.00 on entire total

www.nassaucountyny.gov

Please review website for updates

Rev. 4/2016



COUNTY COMPTROLLER

The Nassau County Comptroller is an independent elected official and serves as the County's fiscal watchdog, overseeing the integrity of the County's financial health and operations. The Comptroller's office 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. The Office prepares the County's Comprehensive Annual Financial Report (CAFR) and is responsible for other external reporting such as the New York State Annual Update Document and the County's OMB Circular A-133 report. The County payroll and employee health benefits functions are also located in the Comptroller's Office.

HISTORICAL TREND

CO - COUNTY COMPTROLLER				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	1,071,534	14,075	767,818	250,000
BH - DEPT REVENUES	10,736	12,129	12,637	12,300
Grand Total	1,082,269	26,204	780,455	262,300

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY P	286,030	11,262	1,037	0
		R070R - AUDIT RE	785,504	2,488	766,781	250,000
		R0719 - VENDOR F	0	325	0	0
	BF - RENTS & RECOVERIES Total		1,071,534	14,075	767,818	250,000
	BH - DEPT REVENUES	R0801 - MISC RECI	0	201	0	0
		R0808 - FEES	673	572	308	300
		R0813 - CONTRAC	533	0	533	0
		R9849 - COBRA AC	9,530	11,356	11,796	12,000
		BH - DEPT REVENUES Total		10,736	12,129	12,637
	Grand Total		1,082,269	26,204	780,455	262,300

Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents and Recovery
Sub-Object Code: R070R/R070E	Title: Audit Recovery

Description

The County Comptroller generates various expenditure recoveries resulting from audits conducted by the Field Audit Unit. In recent years, these recoveries have included refunds of Federal Insurance Contributions Act (FICA) taxes for employees with on the job injuries.



Before determination that employees are eligible for workers' compensation benefits, injured employees receive sick pay, for which they and the County, pay related FICA taxes. Workers' compensation is not subject to FICA tax. Consequently, when employees receive workers' compensation payments, the IRS must return FICA payments the County makes on their behalf. The Comptroller's Office files for refunds of the County and employee shares of FICA.

Collection Method and Frequency

The County receives checks for FICA refunds from the IRS subsequent to the settlement of the claims. The IRS processes the claims.

Legislative Authority

The authority to seek reimbursement for refunds of FICA taxes for workers' compensation payments is the Internal Revenue Service Code Section 3121 (a).

Department: County Comptroller	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description

The majority of fees collected by the Comptroller's Office are associated with the fees for salary garnishments and recovery of costs for insufficient check funds for health insurance premium payments.

Collection Method and Frequency

Upon notification by the County Treasurer of a check received with insufficient funds, the Comptroller's Health Insurance Division sends a letter to the payee requesting a certified check or money order to cover payment of the health insurance premium and the \$20 insufficient funds fee. The garnishment fee is \$2.00. The Comptroller's Office collects these fees throughout the year.

Legislative Authority

Insufficient Funds Fee: County Ordinance #124, Section 9 – 2005
Garnishment Fee: Civil Practice Laws and Rules, Section 5232(h)

Department: County Comptroller	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9849	Title: COBRA Administration Fee

**Description**

The Comptroller's Office charges this administrative fee to employees and retirees who participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental/optical insurance program.

Collection Method and Frequency

The Comptroller's Office records COBRA fees as revenue upon receipt of premium payments. The COBRA administrative fee is two percent of the monthly premium.

Legislative Authority

COBRA Act of 1986



CIVIL SERVICE COMMISSION

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

Historical Trend

CS - CIVIL SERVICE				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA Conformed
			Unaudited as of 4/3/2017	
BF - RENTS & RECOVERIES	109,871	52,661	144,277	106,235
BH - DEPT REVENUES	280,001	362,966	517,145	1,592,400
Grand Total	389,872	415,627	661,421	1,698,635

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA Conformed
					Unaudited as of 4/3/2017	
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	37,646	1,216	2,898	0
		R07CS - NHCC REIMBURSEMENT	72,225	51,445	141,379	106,235
	BF - RENTS & RECOVERIES Total		109,871	52,661	144,277	106,235
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	260	424	443	600
		R080F - FINGER PRINTING	(75)	13,050	(13,050)	0
		R9806 - EXAMINATION FEES	260,966	293,343	493,052	1,571,600
		R9807 - RULE BOOK SALES	50	150	200	200
		R9812 - MEDICAL LAW ENFORCEMENT CANDIDATES	18,800	56,000	36,500	20,000
	BH - DEPT REVENUES Total		280,001	362,966	517,145	1,592,400
Grand Total			389,872	415,627	661,421	1,698,635

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R07CS	Title: NHCC Reimbursement

Description

This is a reimbursement for a Civil Service employee working solely on Nassau Health Care Corporation items.

Collection Method and Frequency

Civil Service receives reimbursements by check quarterly and deposits them into the County’s General Fund.

Legislative Authority

Ordinance # 379-1974 –Job Specification

REVENUE MANUAL FISCAL YEAR 2017



Ordinance # 379-1984 - Diplomas, etc.
Ordinance # 5-1984 – Eligible Lists
Ordinance # 309-1982 – Master Title Index

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipt

Description

Civil Service receives copier fees for job specifications, diplomas, eligible lists, master title indices, and subpoenas. The rates range from \$0.25 for a photocopy to \$7.50 for the Purchase of a County Master Title Index.

Collection Method and Frequency

Civil Service collects fees either by certified check or cash. The Commission deposits the revenue twice a year into the County's General Fund.

Legislative Authority

Ordinance 164-2011

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9806	Title: Examination Fees

Description

Civil Service collects fees from applicants for civil service examinations. The fees range from \$40 to \$100, the latter for police examinations.

**Collection Method and Frequency**

Civil Service collects fees either by certified check or money order. The Commission makes the deposit into the County General Fund after the examination closing date

Legislative Authority

Ordinance 424-1974

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9807	Title: Rule Book Sales

Description

The Commission receives revenue from the sale of Civil Service Rule Books. There is a onetime fee of \$20 for one Rule Book to an individual. The Commission supplies all county departments under its jurisdiction with one copy. There may be a \$20 fee for any subsequent copy depending on the size of the agency and the number of copies they already have. This fee includes notification of all updates.

Collection Method and Frequency

Civil Service collects fees either by certified check or money order. The Commission deposits the revenue twice a year into the County's General Fund.

Legislative Authority:

Ordinance 424-1974

Department: Civil Service	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9812	Title: Medical Law Enforcement Candidates

Description

Civil Service receives fees for medical exams of law enforcement candidates. There is a \$100 fee for a comprehensive medical exam for each applicant for the positions of Police Officer, Correction Officer, and Deputy Sheriff I.

Collection Method and Frequency

REVENUE MANUAL FISCAL YEAR 2017



The Commission collects fees by either certified check or money order and it deposits the revenue into the County's General Fund periodically.

Legislative Authority

Ordinance No. 164-2011

Civil Service Fee Schedule	Sub-Object	Leg Authority	Fee
Law Enforcement Promotion Examination Fee:	R9806	Ord.164-2011	
Correction Corporal			\$75.00
Correction Sergeant			\$75.00
Correction Lieutenant			\$75.00
Correction Captain			\$75.00
Police Sergeant			\$100.00
Police Lieutenant			\$100.00
Police Captain			\$100.00
Probation Officer II			\$75.00
Probation Supervisor I			\$75.00
Probation Supervisor II			\$75.00
Open Competitive Examination Fee:	R9806	Ord.164-2011	
Police Officer			\$100.00
Probation Officer Trainee			\$40.00
All other examinations			\$40.00



NASSAU COUNTY DISTRICT ATTORNEY’S OFFICE

The Nassau County District Attorney’s (DA) Office works with partners in governments and the community to help ensure the safety, rights, and quality of life for all people living and working in Nassau County. The Nassau County District Attorney’s Office is one of the largest such offices in the country. The office continues its efforts to modernize its processes and procedures, including technology.

Whenever possible, the Office attempts to identify opportunities to obtain revenue from the Federal and State governments. The DA’s Office reports the majority of the Federal and State funding programs in the Grant Fund. The Office collects and reports the revenues listed below in the General Fund.

HISTORICAL TREND

DA - DISTRICT ATTORNEY				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BD - FINES & FORFEITS	0	60,481	0	0
BF - RENTS & RECOVERIES	207,547	17,638	6,955	0
BH - DEPT REVENUES	11,695	2,196	1,336	2,000
BJ - INTERDEPT REVENUES	269,001	270,034	270,034	270,000
BW - INTERFUND CHARGES REVENUE	275,000	275,000	275,000	250,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	34,400	33,796	36,326	35,000
SA - STATE AID REIMBURSEMENT OF EXPENSES	76,793	76,793	76,793	69,100
Grand Total	874,436	735,938	666,444	626,100

CC	Object Name	Subject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
10	BD - FINES & FORFEITS	R0602 - FORFEITED BAIL	0	60,481	0	0
	BD - FINES & FORFEITS Total		0	60,481	0	0
	BF - RENTS & RECOVERIES	R0704 - RECVY PRIOR YR APPR	207,547	17,538	6,955	0
		R0722 - LOST AND ABANDONED PROPERTY	0	100	0	0
	BF - RENTS & RECOVERIES Total		207,547	17,638	6,955	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	695	996	936	0
		R9905 - INVESTIGATION COSTS RECOVERY	11,000	1,200	400	2,000
	BH - DEPT REVENUES Total		11,695	2,196	1,336	2,000
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	269,001	270,034	270,034	270,000
	BJ - INTERDEPT REVENUES Total		269,001	270,034	270,034	270,000
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	275,000	275,000	275,000	250,000
	BW - INTERFUND CHARGES REVENUE Total		275,000	275,000	275,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	34,400	33,796	36,326	35,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		34,400	33,796	36,326	35,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	76,793	76,793	76,793	69,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		76,793	76,793	76,793	69,100
	Grand Total		874,436	735,938	666,444	626,100

Department: District Attorney’s Office	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9905	Title: Investigation Costs Recovery

**Description**

The District Attorney's Office receives reimbursement for investigation costs generated by cases within the Labor Unit of the Rackets Bureau.

Collection Method and Frequency

The Office collects the fee as part of dispositions in the Labor Unit within the Rackets Bureau. Defendants pay an investigation fee on a case-by-case basis.

Legislative Authority

N/A

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: BJ	Title: Interdepartment Revenues
Sub-Object Code: R7800	Title: Interdepartmental Revenues

Description

Nassau County Department of Social Services reimburses the District Attorney's office for resources utilized in the prosecution of fraud relating to public assistance, day care, food stamps and Medicaid.

Collection Method and Frequency:

Received from Department of Social Services as a yearend adjustment

Legislative Authority

N/A

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: BW	Title: Interfund Charges Revenue
Sub-Object Code: R1115	Title: Interfund Revenues Other

**Description**

New York State Dept. of Motor Vehicle's Special Traffic Options Program-Driving While Intoxicated (STOP-DWI) provides for the development and coordination of county, city, town, and village efforts to reduce alcohol-related traffic injuries and fatalities.

Collection Method and Frequency:

Received from Traffic & Parking Violations Agency as a yearend adjustment

Legislative Authority

N/A

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid – Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description

The District Attorney's Office receives reimbursement for investigative overtime from the U.S. Drug Enforcement Agency (DEA) as part of its participation in the DEA's State and Local Task Force.

Collection Method and Frequency

The District Attorney's Office submits claims for overtime worked with the DEA State and Local Task Force to the State of New York each budgetary quarter. The County receives reimbursement from the Federal Government in the form of an electronic transfer to the County bank account held by the Nassau County Treasurer's Officer. Upon receipt of an electronic transfer, the Nassau County Treasurer's Office notifies the District Attorney's Office.

Legislative Authority

Anti-Drug Abuse Act of 1986

Department: District Attorney's Office	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid – Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

**Description**

The State of New York reimburses Nassau County for a portion of the District Attorney's annual salary under the District Attorney Salary Aid Program.

Collection Method and Frequency:

The District Attorney's Office receives a one-time payment that the State bases on the available amount approved in the NYS Budget.

Legislative Authority

Funding for the District Attorney Salary Aid Program is part of the annual approved budget for the New York State Division of Criminal Justice Services (Public Protection and General Government Budget Bill (S2100-D; A 4300-D – Under the provisions of Section 700 of the County Law)



BOARD OF ELECTIONS

The Board of Elections (BOE) 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.

HISTORICAL TREND

EL - BOARD OF ELECTIONS				
Object Name	2014 Actual	2015 Actual	2016 Unaudited as of	2017 NIFA Conformed
BF - RENTS & RECOVERIES	119,733	107,000	136,350	120,000
BH - DEPT REVENUES	48,284	53,584	33,867	70,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	802	0	0
Grand Total	168,017	161,387	170,217	190,000

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	449	0	0	0
		R0708 - RENT VOTING MACHINES	88,950	107,000	136,350	120,000
	BF - RENTS & RECOVERIES Total		89,399	107,000	136,350	120,000
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	48,284	53,584	33,867	70,000
		R0808 - FEES	0	0	0	0
	BH - DEPT REVENUES Total		48,284	53,584	33,867	70,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R1066 - CDBG - DR	0	492	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	492	0	0
Grand Total			137,683	161,076	170,217	190,000

Department: Board of Elections
Fund: General
Control Center: 10
Object Code: BF Title: Rents & Recoveries
Sub-Object Code: R0708 Title: Rent Voting Machines

Description:

This revenue is derived from the rental of voting machines to different municipalities and organizations such as villages, schools, fire districts, water districts, sanitary districts, etc. who administer their own elections. The service fee, which is set by County Legislature, is \$150 per machine for election day.

Collection Method and Frequency:

The fees are collected at the BOE by check which is sent to the Treasurer’s office for deposit.



Legislative Authority:

419-1998

Department: Board of Elections	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from Freedom of Information Law (FOIL) requests - i.e.: election district maps, canvass books, lists, voter registration files on disc, id cards, copies at 25 cents per page, printing of ballots for other special districts and other miscellaneous items.

Collection Method and Frequency:

The fees are collected at the BOE by check which is sent to the Treasurer's office for deposit.

Legislative Authority:

N/A



Collection Method and Frequency

OEM prepares the annual submission report to receive the Emergency Management Performance Grant. OEM forwards this application to the New York State Emergency Management Office (SEMO). It includes a list of employees and salaries along with the percentage of time that the employee works on emergency management issues. The Department submits a quarterly progress report along with expenditures and requests reimbursement from NYS, which in turn submits a check to OEM.

Legislative Authority

The Department of Homeland Security (DHS) funds the Emergency Management Performance Grant (EMPG), which the Federal Emergency Management Agency (FEMA) makes available to State and local governments through the New York State Emergency Management Office (NYSEMO). Nassau County participates in this program as a sub-recipient of the State.



FIRE COMMISSION

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

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

HISTORICAL TREND

FC - FIRE COMMISSION				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
AA -FUND BALANCE	0	39,240	180,614	0
BE - INVEST INCOME	321	610	1,314	0
BF - RENTS & RECOVERIES	10,769	11,368	3,836	0
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
BH - DEPT REVENUES	7,502,540	8,010,128	8,930,155	8,900,600
BO - PAYMENT IN LIEU OF TAXES	0	0	404,691	404,691
BW - INTERFUND CHARGES REVENUE	0	560	0	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	173,520	184,245	186,720	180,000
TL - PROPERTY TAX	15,917,575	15,847,959	16,064,969	16,115,628
Grand Total	23,604,724	24,094,110	25,772,299	25,600,919

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
10	AA -FUND BALANCE	R0101 - BEG FUND BAL	0	39,240	180,614	0
	AA -FUND BALANCE Total		0	39,240	180,614	0
	BE - INVEST INCOME	R0790 - INVESTMENT INCOME	321	610	1,314	0
	BE - INVEST INCOME Total		321	610	1,314	0
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	2,079	9,243	1,786	0
		R070R - AUDIT RECOVERY	8,690	0	0	0
		R0722 - LOST AND ABANDONED PROPERTY	0	2,125	2,050	0
	BF - RENTS & RECOVERIES Total		10,769	11,368	3,836	0
	BH - DEPT REVENUES	R0808 - FEES	7,502,540	8,010,128	8,930,155	8,900,600
	BH - DEPT REVENUES Total		7,502,540	8,010,128	8,930,155	8,900,600
	BO - PAYMENT IN LIEU OF TAXES	R1311 - PYMT LIEU OF TAXES-LIPA	0	0	404,691	404,691
	BO - PAYMENT IN LIEU OF TAXES Total		0	0	404,691	404,691
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	0	0	0	0
		R111F - CTY FEMA CONTRIBUTION	0	560	0	0
	BW - INTERFUND CHARGES REVENUE Total		0	560	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	173,520	184,245	186,720	180,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		173,520	184,245	186,720	180,000
	TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	15,917,575	15,847,959	16,064,969	16,115,628
	TL - PROPERTY TAX Total		15,917,575	15,847,959	16,064,969	16,115,628
	Grand Total		23,604,724	24,094,110	25,772,299	25,600,919

Department: Fire Commission
Fund: Fire Commission
Control Center: 10
Object Code: BH Title: Department Revenues
Sub-Object Code: R0808A – 0808N Title: Fees



Description

The primary source of the Fire Commission's revenue is fees generated from mandatory compliance (fitness) testing, which supports a variety of State and local public safety laws. The Fire Commission derives minor source of revenue from the educational fees associated with Emergency Medical Training courses offered to the public. The following is a list of the major fees that the Fire Commission charges.

- **Flammable/Combustible Liquid Fees – Article III Fees** relate to the storage, transportation, and dispensing of gasoline and other flammable/combustible liquids. The specific fees are as follows; Certificates of Fitness, Licenses to install/remove storage tanks, Tank Registration Fees, Bulk Storage Facility Inspections, Plan Review Fees, Truck Permits, Dispensing Certificates of Fitness and Transportation Certification of Fitness.
- **Liquefied Petroleum Gas Fees – Article VI Fees** relate to the storage, transportation, plan review, and sale of all petroleum gases such as propane.
- **Tent Fees – Article XIV Fees** relate to the inspection of entertainment and commercial tents for compliance with life safety requirements.
- **Fire Alarm System Permit Fee – Article XVII Fees** relate to the installation of a fire alarm system and their inspection on a tri-annual basis.
- **Sprinkler Fire Alarm System Fees – Article XVIII Fees** relate to the installation and plan review of sprinkler systems and building standpipes, as well as, the plan review and inspection of fire alarm and fire detection systems.
- **Hood & Duct Automatic Fire Extinguishing System Fees – Article XXI Fees** relates to the installation, permitting, plan review, and inspection of hoods and ducts in food establishments, as well as the installation, permitting, plan review, and inspection of automatic fire extinguishing systems.
- **Miscellaneous Fees - School Inspection Fees** relate to the required inspection every eleven months of schools, both public and private, as well as the amendment and duplication of permits, certificates, and licenses.
- **Portable Fire Extinguishers Fees – Article XXIII Fees** relate to licenses and certificates for the sale, lease, and service of portable fire extinguishers.
- **Flammable Finishes Fees – Article V Fees** relate to the licensing and plan review of the use of flammable finishes (as use in automobile body shops).



- **Compressed Gasses Fees – Article VII Fees** relate to the vehicle safety inspection and the permits granted for the transportation of compressed gasses, defined as all flammable gasses other than propane.
- **Welding and Cutting Fees – Article IX Fees** relate to the certification of individuals working with welding and heat based cutting equipment.
- **Generator/Emergency Light Load Fee – Article XIII Fees** relate to the testing of emergency lighting systems in commercial and multifamily residential buildings.
- **General Building Requirement Fee – Article XXIV Fees** relate to the inspection, plan review, and permitting of commercial and multifamily residential buildings in development.
- **Liquid and Solid Oxidizer Fees – Article XIX Fees** relate to the certification and permitting for the storage and transport of oxidizers, particularly chlorine.
- **EMS Course Training to Non Providers** fee relates to County offering emergency medical training courses to the public.

Collection Method and Frequency

The Fire Commission collects fees at the time of filing for permits, inspections, etc. and these fees cover the administrative costs of plan reviews, site inspections, compliance tests, and permit requirements. Frequency depends on numerous factors such as new construction, building additions or modifications, State or County requirements, new technology and existing State or County requirements. The Fire Commission remits them to the Treasurer within a week of receipt.

Legislative Authority

Amended by Ordinance No.177 Effective February 1, 2016 (Approved Nov 30, 2015)

*Fees updated February 1, 2016

<https://www.nassaucountyny.gov/DocumentCenter/View/14030>

Historical notes:

Enacted by Ord. No. 526

Effective Dec. 3, 1990

Amended by Ord. No. 299

Effective Sept. 14, 1992

Amended by Ord. No. 473

Effective Dec. 12, 1994



<i>Amended by Ord. No. 163</i>	<i>Effective Sept. 13, 1999</i>
<i>Amended by Ord. No. 262</i>	<i>Effective Dec. 20, 1999</i>
<i>Amended by Ord. No. 117</i>	<i>Effective Aug. 10, 2001</i>
<i>Amended by Ord. No. 205</i>	<i>Effective Oct. 29, 2001</i>
<i>Amended by Ord. No. 124</i>	<i>Effective Oct. 31, 2002</i>
<i>Amended by Ord. No. 24</i>	<i>Effective May 6, 2003</i>
<i>Amended by Ord. No. 61</i>	<i>Effective Sept. 17, 2003</i>
<i>Amended by Ord. No. 79</i>	<i>Effective Oct. 2004</i>
<i>Amended by Ord. No. 3</i>	<i>Effective Jan. 2005</i>
<i>Amended by Ord. No. 18</i>	<i>Effective Feb. 11, 2005</i>
<i>Amended by Ord. No. 114</i>	<i>Effective Dec 12, 2005</i>
<i>Amended by Ord. No. 95</i>	<i>Effective October 1, 2007 (Approved June 20, 2007)</i>
<i>Amended by Ord. No.3</i>	<i>Effective Jan. 31, 2008</i>
<i>Amended by Ord. No.178</i>	<i>Effective January 1, 2011 (Approved Oct. 5, 2010)</i>
<i>Amended by Ord. No.66</i>	<i>Effective January 1, 2013 (Approved June 18, 2012)</i>
<i>Amended by Ord. No.193</i>	<i>Effective January 1, 2013 (Approved Aug. 8, 2012)</i>
<i>Amended by Ord. No.177</i>	<i>Effective Feb. 1, 2016 (Approved Nov. 30, 2015)</i>

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: BO	Title: Pay Lieu Tax Payment in Lieu of Taxes
Sub-Object Code: R1311	Title: Payment in Lieu of Taxes-LIPA

Description:

The revenue is derived from non-ad-valorem tax revenue for Long Island Power Authority(LIPA) properties that were removed from the tax rolls and will make their share of tax payments via this Payment in Lieu of Taxes (PILOT).

Collection Method and Frequency:

This revenue will be collected in accordance with the current property tax collections.

Legislative Authority:

Public Authorities Law § 1020-q

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

**Description**

This funding represents tuition reimbursements paid to the County, from New York State, for classes taught at the Fire and Police EMS Academy for emergency service providers, which serve the communities within Nassau County.

Collection Method and Frequency

The Fire Commission collects tuition reimbursements after students successfully complete and pass an Emergency Medical Training Course, and the Commission sends proof of completion to New York State. Frequency depends on the amount of students enrolled in E.M.S. classes and the number of students who successfully pass these courses. The Commission remits reimbursements to the Treasurer within a week of receipt.

Legislative Authority

NYS Policy Statement # 09-06 (EMS) educational reimbursement for course sponsors and EMS agencies

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description

There are approximately 408,000 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 225 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 limitations. A statutory formula sets the distribution of the total levy by class.

State law requires that all real property in Nassau be 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
- Class Three: public utility equipment
- Class Four: all other property (principally commercial, industrial and vacant property)



The County 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 exemptions), which is the Assessor calculates. The total property tax revenue for the primary County funds (General, Fire Commission, Police District, and Police Headquarters) and the Sewer and Storm Water Financing Authority appears below.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

Fire Prevention	BUDGET FY 2017 ADOPTED
Class One	3.403
Class Two	1.640
Class Three	2.383
Class Four	1.778

Collection Method and Frequency

The three towns and two cities collect the County property taxes and remit it to the Treasurer in February of each year.

Legislative Authority

County Law Section 360(3)



DEPARTMENT OF HEALTH

The Nassau County Health Department promotes and protects the health of County residents.

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 5,500 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. Recent activity has included emerging diseases such EBOLA and ZIKA.
- **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.

REVENUE MANUAL FISCAL YEAR 2017



HE - HEALTH DEPARTMENT

Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BC - PERMITS & LICENSES	5,757,905	5,895,817	6,033,360	5,939,750
BD - FINES & FORFEITS	228,397	149,459	247,599	200,000
BF - RENTS & RECOVERIES	11,138,682	14,416,742	1,733,906	200,000
BH - DEPT REVENUES	3,033,413	3,250,624	4,329,750	3,039,900
BW - INTERFUND CHARGES REVENUE	79,843	72,154	54,878	57,516
SA - STATE AID REIMBURSEMENT OF EXPENSES	61,940,636	69,792,049	75,438,082	71,857,500
Grand Total	82,178,876	93,576,844	87,837,576	81,294,666

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016		
					Unaudited as of 4/3/2017	2017 NIFA Conformed	
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	106,895	39,201	1,125	0	
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	5,911	12,631	16,042	0	
		RG0AB - GRT FD RECV FOR PRIOD PERIODS - AB EXP	7,744	0	0	0	
	BF - RENTS & RECOVERIES Total		120,550	51,832	17,167	0	
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS		1,665	1,388	1,425	2,700
			BH - DEPT REVENUES Total	1,665	1,388	1,425	2,700
	BW - INTERFUND CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	60,648	62,340	50,252	57,516	
		R1115 - INTERFUND REVENUES OTHER	19,196	9,814	4,626	0	
	BW - INTERFUND CHARGES REVENUE Total		79,843	72,154	54,878	57,516	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	633,348	903,542	680,823	700,000	
SA - STATE AID REIMBURSEMENT OF EXPENSES Total		633,348	903,542	680,823	700,000		
Grand Total		835,406	1,028,917	754,293	760,216		

Department: Health	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

This revenue represents charges for providing copies (\$0.25 for regular and \$0.75 for Medical copies) of Department records concerning environmental or medical issues that the public, businesses, or attorneys request.

Collection Method and Frequency

Those requesting copies make payment prior to making copies and the Department posts the deposit to the County's financial system. The frequency varies, depending on the number of copies requested.

Legislative authority

Medical Copies: NYS Public Health Law Section 17
 Non-Medical Copies: Freedom of Information Law (FOIL)



Department: Health	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include salaries, equipment, supplies, and program expenses. Ineligible expenditures include items such as fringe benefits, depreciation, bond interest, and indirect costs.

Collection Method and Frequency

The Health Department submits claim vouchers for reimbursement quarterly, as required by the New York State Department of Health. The Department establishes a receivable in the County’s financial system when it submits the voucher the State. The County Treasurer receives the payment directly and prepare the deposit with a reference to the receivable.

Legislative Authority

New York State Public Health Law Article VI

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
20	BC - PERMITS & LICENSES	R0508 - FOOD ESTABLISHMENTS	3,363,805	3,498,215	3,534,383	3,202,514
		R0509 - DAY CAMP PERMITS	11,000	11,200	12,000	11,200
		R0511 - REALTY SUBDVSN FLNG	180,200	101,800	271,760	100,800
		R0513 - SWMG PLS & BTHG BCHS	278,245	294,840	275,850	275,840
		R0514 - MFG FROZEN DESSERTS	19,410	18,550	15,125	18,550
		R0518 - HAZARDOUS MATERIAL REGSTRN FEE	1,239,020	1,288,390	1,253,762	1,697,024
		R0521 - TEMPORARY RESIDENCE INSP PERM	117,990	105,312	123,150	102,312
		R0525 - CROSS CONNECTION CONTROL PRGM	59,945	62,395	78,620	52,395
		R0526 - WATER SUPPLY PLAN REVIEW	180,895	211,470	151,740	169,470
		R0527 - TATTOO PARLOR/PIERCING	13,510	18,760	21,150	25,760
		R0535 - PRE-DEMOLITION SITE INSPECTIONS	156,750	146,800	154,650	145,800
		R0536 - DAY CAMP INSPECTIONS	137,135	138,085	141,170	138,085
	BC - PERMITS & LICENSES Total		5,757,905	5,895,817	6,033,360	5,939,750
	BD - FINES & FORFEITS	R0603 - FINES	228,397	149,459	247,599	200,000
	BD - FINES & FORFEITS Total		228,397	149,459	247,599	200,000
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	46,190	822	47,840	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	2,258	1,189	20,409	0
		RG0AB - GRT FD RECV FOR PRIOD PERIODS - AB EXP	250	0	0	0
	BF - RENTS & RECOVERIES Total		48,697	2,010	68,249	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	1,097,465	1,330,903	1,362,276	1,300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		1,097,465	1,330,903	1,362,276	1,300,000
Grand Total			7,132,464	7,378,190	7,711,485	7,439,750



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0508	Title: Permits for Food Establishments

Description

NYS Sanitary Code requires the Department to regulate food service establishments in its jurisdiction by conducting field inspections and investigations and permitting the establishment. The Department charges fees to subsidize the cost of the program.

Food Service Establishments - Fee Schedule

Type	Number of Seats	Fee
Restaurants, Diners, Etc. (see Note 1)	0 – 25	\$ 465.00
Restaurants, Diners, Etc. (see Note 1)	26 – 100	\$ 759.00
Restaurants, Diners, Etc. (see Note 1).	101 – 200	\$ 925.00
Restaurants, Diners, Etc. (see Note 1).	>200	\$ 1,325.00
Delicatessen (see Note 1)	N/A	\$ 690.00
Mobile / Food Selling (see Note 1)	N/A	\$ 435.00
Bar / Tavern (see Notes 1 and 2)	N/A	\$ 470.00
Other Food Service (see Note 1)	N/A	\$ 435.00
TFS* - Non-hazardous (first 1-day event)	N/A	\$ 110.00
TFS* - Non-hazardous (add. 1-day event)	N/A	\$ 40.00
TFS* - Non-hazardous (first multi-day event)	N/A	\$ 185.00
TFS* - Non-hazardous (add. multi-day event)	N/A	\$ 75.00
TFS* - Potentially hazardous 1-day event	N/A	\$ 215.00
TFS* - Potentially hazardous multi-day event	N/A	\$ 400.00
TFS* - Existing Establishment	N/A	\$ 185.00
Bakery (see Note 1)	N/A	\$ 465.00
Frozen Dessert Manufacturer	N/A	\$ 425.00
Catering Commissary (see Note 1)	N/A	\$ 750.00
Vending Commissary (see Notes 1 and 2)	N/A	\$ 325.00
Vending Machine Operator (see Notes 2 and 4)	N/A	\$ 150.00
Vending Machines (see Notes 3 and 4)	N/A	\$ 10.00
Expedited Plan Review (see note 4)	N/A	\$ 500.00
Late Fee FSE	N/A	\$ 200.00
Late Fee TSE	N/A	\$ 100.00
FMTCC** 10 hour certification course	N/A	\$ 65.00
FMTCC** 3 hour reviews/certification course	N/A	\$ 35.00
FMTCC** 10 hour certification weekend/evening	N/A	\$ 100.00



FMTCC** Replacement/duplicate certificate	N/A	\$ 15.00
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Note to schedule:

1. This fee includes a non-refundable application fee of \$150.00.
2. Two-year permit
3. The Department adds this fee to the vending commissary or vending machine operator fee.
4. This is a non-refundable fee.
 - * TFS: Temporary Food Service
 - **FMTCC: Food Managers Training Certification Course

Collection Method and Frequency

The Health Department receives payment with the permit application, and it posts the deposit in the County’s financial system. Establishments must renew their food permits annually unless noted differently on the fee schedule. The Department deposits the receipts daily.

Legislative authority

The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the amount of each fee.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0509	Title: Day Camps Permits

Description

New York State Sanitary Code mandates a permit to operate a day camp. New York State established the annual \$200 fee, which the State last adjusted in 2011. There are approximately 59 day camps in Nassau County.

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit in the County’s financial system. Day Camps must renew permits annually. The Department deposits the receipts daily.



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0513	Title: Swimming Pools & Bathing Beaches

Description

The New York State Sanitary Code requires the Health Department to permit public swimming pools and conduct field inspections to ensure compliance with applicable State Codes. The Department charges fees to subsidize the cost of the program. There are approximately 385 facilities in Nassau County.

Recreational Facilities

Type	Size	Fee
Seasonal Pool (see Note)	<5001 sq. ft.	\$535.00
Seasonal Pool (see Note)	≥5001 sq. ft.	\$750.00
Annual Pool (see Note)	<4000 sq. ft.	\$970.00
Annual Pool (see Note)	>4001 sq. ft.	\$1,315.00
Bathing Beach (see Note)	N/A	\$345.00
Late Fee		\$200.00
Bathing Beach, Swimming Pool, Whirlpool, Wading Pool Plan Review	N/A	\$1,500.00
Pool Renovations Plan Review	N/A	\$500.00
Drain Grate Replacement Only (single pool)	N/A	\$125.00
Drain Grate Replacement Only (each add'l pool)	N/A	\$35.00

Note: This fee includes a non-refundable application fee of \$150.00.

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit in the County’s financial system. Operators of swimming pools and bathing beaches must renew permits annually. The Department deposits receipts daily.

Legislative authority

Nassau County Board of Health resolution (2012) The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the amount of each fee.



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0514	Title: Manufacturing Frozen Desserts

Description

Under the New York State Sanitary Code, the State mandates that food service establishments pay an annual fee of \$25.00 for having frozen dessert dispensing machine(s). Establishments pay this fee in addition to the required Food Establishment Permit fee. There are approximately 650 establishments in Nassau County.

Collection Method and Frequency

The Department receives payment with the permit application and post the deposit in the County's financial system. Establishments must renew Frozen Food permits annually. The Department deposits receipts daily.

Legislative authority

New York State Department of Health's Sanitary Health Code, Part 14-3

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0518	Title: Hazardous Materials Registration Fee

Description

The New York State Department of Environmental Conservation has delegated authority to the Nassau County Health Department to regulate the storage and handling of toxic and hazardous materials. This includes petroleum products the various residential, commercial, and industrial facilities currently store or use. The Department charges a fee to permit and inspect these facilities to ensure compliance.



Article XI Facilities

Type	Fee
Application Fee	\$200.00
Tank/Storage Area Registration Fee (<i>see Notes 1&2</i>)	\$195.00
Tank Plan Review Fee <250 gallons	\$145.00
Tank Plan Review Fee ≥250 gallons (<i>see Note 3</i>)	\$465.00
Bulk Storage Plan Review Fee <5 drums	\$145.00
Bulk Storage Plan Review Fee 5 – 19 drums	\$250.00
Bulk Storage Plan Review Fee >19 drums	\$440.00
Dry Storage Plan Review Fee <2,000 lbs.	\$145.00
Dry Storage Plan Review Fee 2,000 – 10,000 lbs.	\$250.00
Dry Storage Plan Review Fee >10,000 lbs.	\$440.00
Tank Test Verification (<i>see Note 4</i>)	\$185.00
Tank Abandonment ≤1100 gallons	\$70.00
Tank Abandonment >1100 gallons	\$220.00
Tank Removal ≤1100 gallons	\$90.00
Tank Removal >1100 gallons	\$220.00
Late Fee	\$200.00

Notes:

1. The Department charges this fee per year of permit.
2. The maximum fee allowable per registration for indoor tanks is \$780.
3. The maximum fee allowable per plan is \$1,860.
4. The maximum fee allowable per site for tank testing at one time is \$370.
5. The maximum fee allowable for removal of tanks less than 1,100 gallons is \$450.00 per facility per day.
6. The maximum fee allowable for removal/abandonment of tanks greater than 1,100 gallons is \$1,100.0 per facility per day.

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit in the County’s financial system. The Department charges application Fees from one to five years depending on type of facility. The Department charges Tank/Storage Area registration fees on an annual basis. Plan Reviews and Tank removals vary; the Department charges the fee an applicant submits when a plan or has a tank is removed.

Legislative authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the



Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the amount of each fee.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0521	Title: Temporary Residence Inspection Permit

Description

The Health Department charges fees to operate a Temporary Residence in Nassau County. A Temporary Residence is a hotel, motel, or boarding house that can accommodate 10 or more persons for up to 6 months.

Temporary Residences

Number of Rooms	Fee
10-20	\$315.00
21-40	\$440.00
41-60	\$565.00
61-80	\$875.00
81-100	\$1,000.00
101-175	\$1,200.00
176-250	\$1,450.00
>250	\$2,300.00
Late Fee	\$200.00

Note: Fee includes a non-refundable application fee of \$150.

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit to the County’s financial system. Operators of Temporary Residence must renew permits annually. The Department deposits receipts daily.

Legislative authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the amount of each fee.



Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0525	Title: Cross Connection Control Program

Description

The Health Department charges fees to review plans for cross connection control devices. These mechanical devices prevent the reversal of the intended flow of water from a facility (residential or commercial) into the public water supply system to prevent possible contamination.

Cross Connection Control Plans

Type	Fee
Double Check Value (Residential)	\$140.00
Double Check Value (Non-Residential)	\$275.00
Reduced Pressure Zone up to 2"	\$275.00
Reduced Pressure Zone greater than 2"	\$485.00
Expedited Plan Review	\$125 - \$250

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit the County’s financial system. The frequency varies, depends on number of plans submitted. The Department deposits receipts daily.

Legislative Authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the each fee.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0526	Title: Water Supply Plan Review



Description

The New York State Sanitary Code requires the Health Department to review plans for the installation and/or modification of public water supply wells, water storage tanks, water treatment facilities, and water mains. The Department charges fees to review these plans.

Water Supply Plan Review

Type	1	2	3
New Well Station ² , Filtration Plant ³ or VOC Removal System	\$5,250	\$7,875	\$9,200
Renovated Well Station, Filtration Plant or VOC Removal System	\$1,975	\$2,950	\$3,450
Water Storage Tank (New, Repainting, Repair or Rehabilitation)	\$1,975	\$2,950	\$3,450
New Chemical Treatment	\$1,975	\$2,950	\$3,450
Pilot Project/New Technology	\$980	N/A	N/A

Type	Fee
Water Main/Transmission Mains:	
Up to 1,000 linear feet	\$335.00
1,001 to 2,000 linear feet	\$500.00
More than 2,000 linear feet*	\$500.00

*plus \$250 for each additional 1,000 linear feet or portion thereof

1. Multiple projects of the same type submitted simultaneously.
2. “New Well Station” includes new well, building and any associated chemical treatment.
3. “Filtration Plant” includes new filters, building, and any associated chemical treatment.

Collection Method and Frequency

The Health Department receives payment with the permit application and posts the deposit the County’s financial system. The frequency varies, depends on number of plans submitted. The Department deposits receipts daily.

Legislative Authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the



Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the fee

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0527	Title: Tattoo Parlors

Description

Nassau County Local Law, 10-2001 Tattoo and Body Piercing Parlors requires the establishment to receive permits and the individual tattoo artists to have licenses. This includes an infection control-training course given by the Health Department to the tattoo artists. The Department charges fees for this certification.

Tattoo Facilities and Artists Registration

Type	Fee
Tattoo Parlor/Facility (see note 1)	\$150.00
Tattoo Artist (see Note 2)	\$150.00

Note:

1. This is non-refundable fee.
2. This is for a three-year non-refundable certificate.

Collection Method and Frequency

The Department receives payment with the permit/license application and posts the deposit in the County’s financial system. Tattoo parlors renew their permit annually; Tattoo Artists renew their license every three years. The Department deposits receipts daily.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0535	Title: Pre-Demolition Site Inspections



Description

The Department does inspections at the building to be demolished to ensure there is no rodent activity that may affect the surrounding area when the work is complete.

Pre-Demolition Site Inspections

Type	Fee
Pre-Demolition Site Inspections	\$250.00
Reissuance of Application	\$100.00

Collection Method and Frequency

The Department receives payment with the permit and posts the deposit in the County’s financial system. The frequency varies, depending on number submitted. The Department deposits receipts daily.

Legislative authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the fee.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0536	Title: Day Camp Inspections

Description

Inspections are for compliance with all aspects of the State Sanitary Code including a Food Service Establishment and Pool inspection if applicable. New York State Department of Health mandates inspection.

Camp Size: FSE; Pool	Fee
10 – 99 Campers	\$685.00
100 – 399 Campers	\$840.00
≥ 400 Campers	\$1,565.00
Food Service 1 – 25 Campers	\$465.00



Food Service 26 – 100 Campers	\$575.00
Food Service 101 – 200 Campers	\$925.00
Food Service \geq 200 Campers	\$1,325.00
Seasonal Pool <5001 sq.	\$535.00
Seasonal Pool \geq 5001 sq. ft.	\$750.00
Expedited Application (see note 1)	\$375.00

Note:

1. This is a non-refundable fee.

Collection Method and Frequency

The Department receives payment with the permit and posts the deposit in the County’s financial system. The frequency varies, depending on number submitted. The Department deposits receipts daily.

Legislative authority

Nassau County Board of Health Resolution 2012 The Nassau County Board of Health (BOH) establishes and raises fees pursuant to its resolutions. BOH and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing the fee.

Department: Health	
Fund: General	
Control Center: 20	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description

The Board of Health assesses fines ranging from \$100 to \$2,000 per violation for public health violations including improper food handling, public swimming pool violations, improper storage of toxic and hazardous materials, the sale of tobacco products to minors, smoking in indoor facilities, sanitation violations, failure to maintain diagnostic x-ray equipment and records, day camp code violations, water quality violations, and cross-connection violations.

Collection Method and Frequency

The Department prepares a deposit and posts it to the County’s financial system. The frequency varies, depending on number of violations.



Legislative authority

Violation of NYS Sanitary Code - Public Health Law Section 229
 Violation of NYS Lead Law –Public Health Law Section 1373
 Violation for selling Tobacco Products to a Minor – Public Health Law 1399-ee
 General Violations of Public Health Law- Public Health Law Section 12&12(b)

Department: Health	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include salaries, equipment, supplies, and program expenses. Ineligible expenditures include items such as fringe benefits, depreciation, bond interest, and indirect costs.

Collection Method and Frequency

The NYS Department of Health Claims requires the Health Department to submit claim vouchers for reimbursement quarterly. The Department establishes a receivable in the County’s financial system when it submits the voucher to the State. The Treasurer’s Department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority

New York State Public Health Law Article VI

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
30	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	4,403	2,139	25,439	0
	BF - RENTS & RECOVERIES Total		4,403	2,139	25,439	0
	BH - DEPT REVENUES	R0808 - FEES	10,714	18,171	39,391	30,000
	BH - DEPT REVENUES Total		10,714	18,171	39,391	30,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	457,596	604,064	367,478	400,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		457,596	604,064	367,478	400,000
Grand Total			472,713	624,374	432,307	430,000

Department: Health	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees



Description

The Nassau County Department of Health, Division of Public Health Laboratories performs all of the Environmental laboratory tests. Water districts and the sewage water treatment plants pay fees to the Department for laboratory tests of water bacteriology and chemistry samples.

Environmental Analysis

TEST NAME	FEE
ACID EXTRACTABLES (1,2)	\$240
ALKALINITY (1,2)	\$6
AMMONIA NITROGEN (2)	\$20
ANION SCAN (IC) (1,2)	\$50
ASBESTOS, BULK	\$18
BTEX (VOLATILE AROMATIC-AIR)	\$60
CHLORDANE IN AIR	\$70
CHLORIDE (1,2)	\$10
COLIFORMS, COLILERT P/A (1)	\$10
COLIFORMS, FECAL (1,2)	\$12
COLIFORMS, TOTAL (MPN COUNT) (1,2)	\$12
COLOR (1)	\$6
CONDUCTANCE	\$6
ENTEROCOCCUS	\$18
FECAL STREP	\$18
FLOURIDE (1,2)	\$10
FORMALDEHYDE IN AIR	\$40
FUEL OIL SCAN	\$120
GLYCOL	\$60
HARDNESS (1,2)	\$6
HERBICIDES (1,2)	\$130
LANGELIER INDEX (CORROS.)	\$30
LEAD IN AIR (MEMBRANE FILTER) (4)	\$25
LEAD IN PAINT (3)	\$18
LEAD IN DUST (WIPE TEST)	\$18
MERCURY (COLD VAPOR) (1,2)	\$18
METALS (FLAME OR ICP) (1,2,3)	\$10
METALS (FURNACE) (1,2,3)	\$15
METALS IN AIR (SAMPLE PREP)	\$25
METALS SCAN (ICP,20) (1,2,3)	\$190
NITRATE/NITRITE NITROGEN (1,2)	\$10
ORTHOPHOSPHATE (1,2)	\$10



PAH'S IN AIR	\$100
PARTICULATES PM-10	\$30
PCB's IN WATER (1,2)	\$100
PCB's IN AIR	\$70
PERCENT SOLIDS	\$10
PESTICIDES & PCB's (AIR)	\$100
PESTICIDES/PCBs HALOGENATED (1,2)	\$120
PETROLEUM DISTILLATES (AIR)	\$60
PETROLEUM HYDROCARBON SCAN	\$100
PH (1,2)	\$4
PHENOLS (2)	\$180
PHOSPHORUS, TOTAL(2)	\$18
PHTHALATE ESTERS (2)	\$120
POLYCYCLIC AROMATICS (PAH) (2)	\$130
SILICA, DISSOLVED REACTIVE	\$25
SOLIDS, DISSOLVED (1,2)	\$8
SOLIDS, SUSPENDED (2)	\$8
SOLIDS, TOTAL (2)	\$8
SPECIATION OF ENVIR. BACTERIA	\$12
STANDARD PLATE COUNT (SPC) (1,2)	\$10
SULFATE (IC) (1,2)	\$10
TCLP, EXTRACTION & PREP.	\$150
TCLP, ZERO-HEADSPACE (VOLATILES)	\$240
TRIHALOMETHANES (1)	\$48
TURBIDITY	\$6
VOLATILE AROMATICS (1,2)	\$48
VOLATILE HALOGENATED ORG. (1,2)	\$100
VOLATILE HALOGENATED ORG. MS(1,2)	\$175
VOLATILE ORGANICS IN AIR	\$130
METALS, TOTAL (SAMPLE PREP. SW) (3)	\$35
COMPLETE INORGANIC CHEMISTRY DW	\$350

The laboratory proposes an annual discount based on volume for both clinical and environmental testing. When spending exceeds the following amount, the corresponding discount applies:

- \$500.00 – 5% Discount
- \$2,500.00 – 10% Discount
- \$5,000.00 – 15% Discount



Collection Method and Frequency

The Health Department generates a receivable when it completes the test. When the Department receives the money, it prepares a deposit and posts it in the County’s financial system. The frequency varies. The Health Department charges the fee when it performs the test.

Legislative authority

The Nassau County Board of Health approved the current fee schedule in 2005. The Board of Health establishes fees and raises pursuant to resolutions. Board of Health and State regulation require the Health Department to base fees on costs. The Health Department must complete cost studies and review the likely affects before implementing each fee.

Department: Health	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include salaries, equipment, supplies, and program expenses. Ineligible expenditures include items such as fringe benefits, depreciation, bond interest, and indirect costs.

Collection Method and Frequency

The NYS Department of Health Claim requires the Health Department to submit claim vouchers for reimbursement quarterly. The Department establishes a receivable in the County’s financial system when it submits the voucher to the State. The Treasurer’s Department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority

New York State Public Health Law Article VI

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	
40	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	4,547	2,649	7,798	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	24,012	52,036	0	0
		RG0DD - GRT FD RECV FOR PRIOD PERIODS - DD EXP	1,021	929	22	0
	BF - RENTS & RECOVERIES Total		29,580	55,614	7,821	0
	BH - DEPT REVENUES	R0808 - FEES	0	0	0	7,200
		R9895 - DISEASE CONTROL REVENUE	0	0	0	0
	BH - DEPT REVENUES Total		0	0	0	7,200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	2,544,658	1,186,216	4,103,028	2,300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		2,544,658	1,186,216	4,103,028	2,300,000
Grand Total			2,574,238	1,241,830	4,110,849	2,307,200



Department: Health	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description

The Health Department issues a letter to funeral homes when bodies are being sent out of the country for burial, confirming that the deceased did not have a communicable disease. This letter is required when bodies are sent out of the country. The cost is \$25 per letter.

Collection Method and Frequency

Payment is submitted with request.

Legislative authority

NYS Department of Health reimbursement rates determine the Medicaid payments, which the State last adjusted in 1999.

Department: Health	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9895	Title: Disease Control Revenue

Description

The Health Department makes visits to the homes of patients with tuberculosis (TB) to ensure that they are taking their prescribed medication. The Department bills these visits to Medicaid and Medicaid reimburses the Department at the current approved Medicaid rate. The rate is \$95.90/week for directly observed therapy.

Collection Method and Frequency

Payment is dependent on patient’s insurance coverage. When the Health Department receives payment, it prepares a deposit, which it records in the County’s financial system. Frequency depends on number of TB patients with Medicaid/Medicare.



Legislative authority

NYS Department of Health reimbursement rates determine the Medicaid payments, which the State last adjusted in 1999.

Department: Health	
Fund: General	
Control Center: 40	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursement Expenditure

Description

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department. Eligible expenditures include salaries, equipment, supplies, and program expenses. Ineligible expenditures include items such as fringe benefits, depreciation, bond interest, and indirect costs.

Collection Method and Frequency

The NYS Department of Health Claim requires the Health Department to submit claim vouchers for reimbursement quarterly. The Department establishes a receivable in the County’s financial system when it submits the voucher to the State. The Treasurer’s Department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative Authority

New York State Public Health Law Article VI

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
51	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	1,087	482	1,422	0
		R0719 - VENDOR RECOVERIES	5,477	0	0	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	1	49,460	0	0
	BF - RENTS & RECOVERIES Total		6,565	49,942	1,422	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	3,541	3,213	188	0
		R0808 - FEES	0	202	0	0
		R0812 - PHCP RECEIPTS	0	458	0	0
		R980A - EARLY INT SERV COORDINATION REV	349,087	313,058	230,128	300,000
		R9833 - MEDICAID RECEIPTS	(935,000)	0	0	0
		R9893 - MEDICAID FEES, EARLY INTERVENTION	1,681,054	1,282,803	2,377,168	800,000
	BH - DEPT REVENUES Total		1,098,683	1,599,734	2,607,484	1,100,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1028 - EARLY INTERVENTION SERVICES AID	10,071,443	10,511,178	11,480,127	11,159,500
		R1029 - PCHP STATE AID	42,565	10,326	657	10,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		10,114,008	10,521,504	11,480,784	11,169,500
Grand Total			11,219,255	12,171,180	14,089,690	12,269,500

EARLY INTERVENTION PAYMENT RATES EFFECTIVE MAY 1, 2011

Note: Rates for services depend on length of service, service location, and whether the provider delivers the service to an individual or group. For example, a 30-minute physical therapy session a provider delivers in a child’s home generates basic home visit bill.



SERVICE TYPE	RATES TO BE APPLIED TO SERVICES DELIVERED Before 5/1/11	RATES TO BE APPLIED TO SERVICES DELIVERED After 5/1/11
SERVICE COORDINATION	\$17.00 per 15 minute unit	\$16.75 per 15 minute unit
SCREENING	\$196.00	\$194
CORE EVALUATON	\$464.00	\$459
*Bilingual Core Add On	\$139.00	\$138
PHYSICALLY SUPPLEMENTAL	\$216.00	\$214
*Bilingual Physician Supplemental Add on	\$52.00	\$51
NON-PHYSICIAN SUPPLEMENTAL	\$196.00	\$194
*Bilingual Non-Physician Spmtl. Add On	\$46.00	\$46
BASIC HOME VISIT (up to 1 hour)	\$84.00	\$73
EXTENDED HOME VISIT (1 hour or more)	\$117.00	\$103
OFFICE/FACILITY VISIT		\$56
PARENT-CHILD GROUP (any length)	\$45.00	\$52
BASIC GROUP (any length)	\$43.00	\$48
BASIC GROUP with a 1:1 aide (any length)	\$90.00	\$100
ENHANCED GROUP (any length)	\$62.00	\$68
ENHANCED GROUP with a 1:1 aide (any length)	\$108.00	\$120
FAMILY SUPPORT GROUP (any length)	\$23.00	\$31

\$48.00

*The add on rates should be used when a bilingual evaluation is preformed based on the determination by the evaluator and the parent that the evaluation must be administered in a language other than English (DOH Memorandum 3/16/95).

Collection Method and Frequency

As of May 2013, providers of service collect the insurance reimbursement, and the Health Department pays the balance after insurance.

Legislative authority

Article 25 of Public Health Law in effect since July 1, 1993



Department: Health	
Fund: General	
Control Center: 51	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R980A	Title: Early Int Serve Coordination Rev

Description

The Department provides Service Coordination and receives payment for service through the State Fiscal Agent at New York State mandated rates. The Health Department receives these payments through an account with the State.

Collection Method and Frequency

Weekly billings to the State Fiscal Agent with the County receiving reimbursement through electronic transfers

Legislative authority

Article 25 of Public Health Law in effect since July 1, 1993

Department: Health	
Fund: General	
Control Center: 51	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9893	Title: Medicaid Fees Early Intervention

Description

The Department bills Medicaid weekly for Early Intervention services that providers give to children enrolled in Medicaid at the time of service. See a prior page for the types of services providers offer under this program.

Collection Method and Frequency

As of May 2013, service providers collect the Medicaid reimbursement and the Health Department pays the balance after insurance and/or Medicaid.

Legislative authority

Article 25 of Public Health Law in effect since July 1, 1993



Department: Health	
Fund: General	
Control Center: 51	
Object Code: SA	Title: State Aid
Sub-Object Code: R1028	Title: Early Intervention Services Aid

Description

New York State reimburses 49% of the net cost to the County for Early Intervention services and evaluations that providers give to children with suspected developmental delays from birth to three years of age. See a prior page for the types of services providers offer under this program.

Collection Method and Frequency

Providers submit claim vouchers for reimbursement monthly. The Department establishes a receivable in the County's financial system when it submits the voucher to the State. The Treasurer's Department receives the payment directly; they prepare the deposit with a reference to the receivable.

Legislative authority

Article 25 of Public Health Law in effect since 1993

Department: Health	
Fund: General	
Control Center: 51	
Object Code: SA	Title: State Aid
Sub-Object Code: R1029	Title: PCHP State Aid

Description

The Physically Handicapped Children's Program assists families in paying medical bills for children with severe chronic illnesses and/or physical disabilities, between birth and 21 years of age, who live in New York State and meet County medical and financial eligibility criteria.

Collection Method and Frequency

Providers submit claim vouchers for reimbursement monthly. The Department establishes a receivable in the County's financial system when it submits the voucher to the State. The Treasurer's Department receives the payment directly; they prepare the deposit with a reference to the receivable.



Legislative authority

Public Health Law, Article 25, Title 5.

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
54	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR R0719 - VENDOR RECOVERIES	10,736,242 192,646	14,064,775 190,430	1,469,719 144,090	0 200,000
	BF - RENTS & RECOVERIES Total		10,928,887	14,255,205	1,613,809	200,000
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS R9856 - PRE-SCHOOL MEDICAID	4,834 1,917,517	5,030 1,626,301	7,235 1,674,216	0 1,900,000
	BH - DEPT REVENUES Total		1,922,351	1,631,331	1,681,451	1,900,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1076 - PRE-SCHOOL 3-5 YRS R1077 - PRE-SCHOOL (3-5 YRS ADMIN)	46,707,411 386,150	54,873,643 372,175	56,976,142 467,550	55,588,000 400,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		47,093,561	55,245,818	57,443,692	55,988,000
Grand Total			59,944,800	71,132,354	60,738,952	58,088,000

Department: Health	
Fund: General	
Control Center: 54	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0719	Title: Vendor Recoveries

Description

New York State Education Department rate reconciliation of provider rates may result in under or overpayment to providers. Providers return overpayments to the County.

Collection Method and Frequency

Weekly downloads supply notification of over or underpayments. The Health Department request a refund of overpayments and providers submit a voucher requesting additional payments for underpayments.

Legislative Authority

New York State Education Law section 4410

Department: Health	
Fund: General	
Control Center: 54	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9856	Title: Medicaid Receipts

**Description**

The Health Department claims Medicaid reimbursement for services it provides to children in the Preschool Program enrolled in Medicaid at the time of service. The Department receives 50% of the approved Medicaid claims for preschool services paid by the County, representing the Federal Share. The remaining 50% is eligible for State Aid reimbursement

Collection Method and Frequency

When the Department receives payment, it records the deposit in the County's financial system using document type RC/Cash Receipts. An outside firm coordinates this.

Legislative authority

Mandated in accordance with State and Federal law

Department: Health	
Fund: General	
Control Center: 54	
Object Code: SA	Title: State Aid Reimbursement of Expense
Sub-Object Code: R1076	Title: Preschool Special Education 3-5

Description

This revenue represents State Aid reimbursement for special education, related services, evaluations and transportation of preschool children aged 3-5 who are eligible for Preschool Special Education services by the school district Committee on Preschool Special Education (CPSE). The aid is 59.5% of eligible expenditures.

Collection Method and Frequency

The Department claims State Aid based on an electronic file from NYS. Program staff review and process the file and return it electronically to the State. The State dictates schedule of payments. The Department establishes a receivable in the County's financial system when it sends the file to NYS. When the Department receives the payment, the Department prepares a deposit with a reference to the receivable and it records it in the County's financial system. The State determines the frequency of billing.

Legislative authority

New York State Education Law section 4410.



Department: Health	
Fund: General	
Control Center: 54	
Object Code: SA	Title: State Aid Reimbursement of Expense
Sub-Object Code: R1077	Title: Pre-School (3-5 Years Admin.)

Description

New York State reimburses \$75 per child to cover the cost of administering this program.

Collection Method and Frequency

The State reimburses the County annually for a school year up to \$75 per child. The Department must support the claim with a program cost report. The Department establishes a receivable in the County's financial system at year-end.

Legislative authority

New York State Education Law section 4410



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

The Office of Housing and Community Development is responsible for the administration, management, operations, and financial control of its respective departments and business units. In addition, HI10 includes the Business Development Unit (BDU), which is responsible for establishing and executing a broad based program for economic attraction, retention, expansion, and new business development in Nassau County. It also includes the Brownfields Redevelopment Unit (BRU) whose goal is to facilitate the redevelopment and reuse of sites, which government knows or suspects contain environmental contamination. Finally, HI10 includes the Homeless Intervention & Emergency Placement Program through a memorandum of understanding with the Department of Social Services to provide supportive services designed to stabilize households and prevent homelessness and to facilitate the transition from homeless to permanent housing.

HISTORICAL TREND

HI -HOUSING & INTERGOVERNMENTAL AFFAIRS				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	650,461	283,379	409,343	370,750
SA - STATE AID REIMBURSEMENT OF EXPENSES	176,640	158,917	107,064	111,225
Grand Total	827,101	442,296	516,407	481,975

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	156,511	0	0	0
		R0919 - FED FEMA REIMBURSEMENT	0	40,425	0	0
		R1066 - CDBG - DR	0	4,492	0	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	493,950	238,462	409,343	370,750
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total	650,461	283,379	409,343	370,750	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	176,640	158,917	107,064	111,225
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total	176,640	158,917	107,064	111,225	
Grand Total		827,101	442,296	516,407	481,975	

Department: Office of Housing and Community Development	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass Thru Federal Funds

Description

This revenue is received from Federal reimbursement for the Administrative expenses incurred by Housing staff it assigns to the Department of Social Services (DSS) to assist in housing the homeless population of Nassau County.

**Collection Method and Frequency**

The Department submits quarterly statements to DSS. DSS then submits reimbursement the New York State Office of Temporary and Disability Assistance (OTDA). The revenue is then received by DSS from OTDA approximately three months after submission. The revenue is recorded when the money is received by the Housing Department.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Office of Housing and Community Development	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: DEC Grant

Description

This revenue is received from New York State for the reimbursement of Administrative expenses incurred by the Department of Housing staff it assigns to the Department of Social Services (DSS) to assist in housing the homeless population of Nassau County.

Collection Method and Frequency

The Department submits quarterly statements to DSS. DSS then submits reimbursement the New York State Office of Temporary and Disability Assistance (OTDA). The revenue is then received by DSS from OTDA, approximately three months after submission of the claim. The revenue is recorded when the money is received by the Housing Department.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639



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

OFFICE FOR YOUTH SERVICES

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

OFFICE FOR THE PHYSICALLY CHALLENGED

The Office for the Physically Challenged (OPC) provides services with dignity and respect to persons with disabilities, serves as a disability rights advocacy agency, and provides 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.

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY AND DEVELOPMENTAL DISABILITIES SERVICES

The Office of Mental Health, Chemical Dependency and Developmental Disabilities Services assures 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.

REVENUE MANUAL FISCAL YEAR 2017



HS - DEPARTMENT OF HUMAN SERVICES

Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BD - FINES & FORFEITS	18,539	18,877	13,783	19,000
BF - RENTS & RECOVERIES	1,633,164	429,793	516,194	38,941
BH - DEPT REVENUES	0	15	440	0
BJ - INTERDEPT REVENUES	258,393	0	0	100,000
BW - INTERFUND CHARGES REVENUE	145,000	100,000	100,000	1,100,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,604,472	4,502,571	5,381,890	5,070,954
SA - STATE AID REIMBURSEMENT OF EXPENSES	10,142,263	10,716,905	11,483,158	9,909,719
Grand Total	17,801,832	15,768,161	17,495,465	16,238,614

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BD - FINES & FORFEITS	R0618 - HANDICAPPED PARKING FINE SURCHARGE	18,539	18,877	13,783	19,000
	BD - FINES & FORFEITS Total		18,539	18,877	13,783	19,000
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	1,413,247	389,319	496,193	0
		R0722 - LOST AND ABANDONED PROPERTY	67,974	38,089	20,000	38,941
	BF - RENTS & RECOVERIES Total		1,481,221	427,408	516,194	38,941
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	0	15	0	0
		R0808 - FEES	0	0	440	0
	BH - DEPT REVENUES Total		0	15	440	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	258,393	0	0	100,000
	BJ - INTERDEPT REVENUES Total		258,393	0	0	100,000
	BW - INTERFUND CHARGES REVENUE	R1114 - GRANT FUND TRANSFER	145,000	100,000	100,000	100,000
		R1115 - INTERFUND REVENUES OTHER	0	0	0	1,000,000
	BW - INTERFUND CHARGES REVENUE Total		145,000	100,000	100,000	1,100,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	40,972	0	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	5,604,472	4,461,599	5,381,890	5,070,954
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		5,604,472	4,502,571	5,381,890	5,070,954
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	10,142,263	10,716,905	11,483,158	9,909,719
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		10,142,263	10,716,905	11,483,158	9,909,719
Grand Total			17,649,888	15,765,776	17,495,465	16,238,614

Department: Department of Human Services
Fund: General
Control Center: 10
Object Code: BD Title: Fines and Forfeits
Sub-Object Code: R0618 Title: Handicapped Parking Fine Surcharge

Description

The Department receives revenue from fines on individuals who are in violation of parking laws (e.g., parking in a handicapped location without a parking permit). Criminal sanctions are fines collected from misdemeanor of vehicular laws.

Collection Method and Frequency

TPVA collects the fines and distributes the funds to the Department. There is no timeline on these funds.

Legislative Authority

Traffic & Parking Violation Bureau and Various Municipalities within Nassau County



Department: Department of Human Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0722	Title: Lost and Abandoned Property

Description

The Department of Human Services receives funds from Nassau County Police Lost and Abandoned Property.

Collection Method and Frequency

The NCPD prepares and deposits the Revenue Cash Receipts funds in the Department of Human Services revenue account.

Legislative authority

N/A

Department: Department of Human Services	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass Thru Federal Funds

Description

NYS pass through of Federal funds for the following programs:



New York State Office for the Aging	
Program Name	Description
HIICAP	Health Insurance Information, Counseling and Assistance
HEAP	Home Energy Assistance Program
IIIC-1	Congregate Meals Program
IIIC-2	Home Delivered Meals Program
USDA	Federal Meals Program
IIIB	Transportation Program
IIID	Health Promotion
IIIE	Caregivers Programs
New York State Office of Mental Health	
Program Name	Description
LGU	Mental Health Programs
LGU	Substance Abuse Programs

Collection Method and Frequency

The Department submits quarterly claims to the State and receives the funds under a reimbursement method.

Legislative Authority

New York State Office for the Aging and New York State Office of Mental Health.

Department: Department of Human Services	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement

Description

NYS State Aid for reimbursement for the following programs:



New York State Office for the Aging	
Program Name	Description
CSE	Community Services for the Elderly
EISEP	Expanded In-Home Services for the Elderly
SNAP	Supplemental Nutrition Assistance Program (Meals on Wheels)
NYS TSPT	New York State Transportation Program
Caregivers	New York State Caregivers
HIICAP	Health Insurance Information, Counseling and Assistance
NY Connects	New York State Public Information
New York State Office of Children and Family Services	
Program Name	Description
RHYA	Runaway and Homeless Youth Programs
YDPP	Youth Recreation Programs
New York State Office of Mental Health	
Program Name	Description
LGU	Local Assistance Programs
LGU	Court Remands and Personal Service Contracts
ODD	Developmental Disabilities Programs

Collection Method and Frequency

The Department of Human Services submits quarterly claims to the State and receives the funds under a reimbursement method.

Legislative Authority

New York State Office for the Aging, New York State Office of Children and Family Services and New York State Office of Mental Health.

Department: Department of Human Services	
Fund: General	
Control Center: 10	
Object Code: BW	Title: Interfund Charges
Sub-Object Code: R114	Title: Grant Fund Charges

**Description**

The Department receives revenue related to Grant Fund Transfers for Chemical Dependency Services.

Collection Method and Frequency

Department submits claims quarterly.

Legislative Authority

N/A

Department: Department of Human Services	
Fund: General	
Control Center: 10	
Object Code: BW	Title: Interfund Charges
Sub-Object Code: R1115	Title: Grant Fund Charges

Description

The Department receives revenue related to Grant Fund Transfers from the Civil Asset Forfeiture Fund to reimburse expenses related to Youth Services for gang prevention/intervention services.

Collection Method and Frequency

Department submits claims quarterly.

Legislative Authority

N/A



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. IT establishes strategic directions for technology and telecommunications, encourages cross-agency collaborations that are mutually beneficial, and advocates best practices for operations and project management. IT 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.

HISTORICAL TREND

IT - INFORMATION TECHNOLOGY				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	121,365	0	545,085	0
BH - DEPT REVENUES	379	49,304	10,914	0
BI - CAP BACKCHARGES	0	289,377	0	0
BJ - INTERDEPT REVENUES	4,763,298	6,563,788	5,202,173	8,654,207
BW - INTERFUND CHARGES REVENUE	210,478	224,160	348,545	179,038
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	0	32	0
Grand Total	5,095,519	7,126,630	6,106,748	8,833,245

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	121,068	0	545,085	0
		R0719 - VENDOR RECOVERIES	297	0	0	0
	BF - RENTS & RECOVERIES Total		121,365	0	545,085	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	212	1,047	10,914	0
		R0890 - SERVICE FEES	167	48,257	0	0
	BH - DEPT REVENUES Total		379	49,304	10,914	0
	BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	0	289,377	0	0
	BI - CAP BACKCHARGES Total		0	289,377	0	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	4,763,298	6,563,788	5,202,173	8,654,207
	BJ - INTERDEPT REVENUES Total		4,763,298	6,563,788	5,202,173	8,654,207
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	210,478	224,160	348,545	179,038
	BW - INTERFUND CHARGES REVENUE Total		210,478	224,160	348,545	179,038
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	0	32	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	0	32	0
	Grand Total		5,095,519	7,126,630	6,106,748	8,833,245

The Department of Information Technology only Budgets for Interdepartmental Revenues and Interfund Charges Revenue.

Interdepartmental Revenues Description

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 constituent services or program deliverables. The Department of Information Technology provides specialized knowledge, expertise, experience, and capabilities for other departments.



Interfund Charges Revenue Description

Interfund Revenues are revenues received by departments within the Major Operating Funds for services they provide on behalf of non-Major Operating Fund entities. These can include revenues for services provided to the Grant, Community College, Capital, and Sewer and Storm Water Resource District funds.



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 an 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.

HISTORICAL TREND

ME - MEDICAL EXAMINER				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	9,775	58,041	56,535	0
BH - DEPT REVENUES	26,986	25,672	29,618	25,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	3,485	0	0
Grand Total	36,761	87,197	86,153	25,000

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	9,775	6,211	56,535	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	0	51,768	0	0
		RG0AB - GRT FD RECV FOR PRIOD PERIODS - AB EXP	0	62	0	0
		BF - RENTS & RECOVERIES Total	9,775	58,041	56,535	0
	BH - DEPT REVENUES	R0808 - FEES	26,986	25,672	29,618	25,000
	BH - DEPT REVENUES Total		26,986	25,672	29,618	25,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	3,136	0	0
		R1066 - CDBG - DR	0	348	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	3,485	0	0
Grand Total			36,761	87,197	86,153	25,000

Department: Office of the Medical Examiner
Fund: General
Control Center: 10
Object Code: BH Title: Department Revenues
Sub-Object Code: R0808 Title: Fees

Description

The Office the Medical Examiner charges fees to the public, attorneys, and insurance companies for photocopying autopsy reports, microscopic slides, and photographs. The Chief Medical Examiner shall establish and may amend any of their departmental fees subject to the approval of the County Executive.



2016 Medical Examiner Fee Schedule

DESCRIPTION	Requested by:	Fee
Autopsy Report Entire File	Esqs representing clients in civil suits	\$67.00
Copy of complete autopsy report	Esqs representing clients in civil suits	\$37.00
Copy of the balance of the entire report (When it is subsequently decided after requesting a complete report that they want the entire file)	Esqs representing clients in civil suits	\$30.00
Individual pages, i.e. from a tox or investigators report	Insurance co. but mostly esqs involved with civil suits.	\$5 per page
Copy of complete autopsy report from microfilm	Esqs representing clients in civil suits	\$60.00
Subpoena Autopsy Report or entire file	If esqs can't get palintiff authorization they go for court order and this is what we charge the esqs.	\$15.00
Subpoena Photos	If esqs can't get palintiff authorization they go for court order and this is what we charge the esqs.	\$12 per photo
Subpoena recut of slides (Histology)	If esqs can't get palintiff authorization they go for court order and this is what we charge the esqs.	\$15 /recut
Photography	Esqs representing defendants in civil cases who present with authorization from plaintiff's family to review requested item(s)	
Copy of digital print (5x7)		\$12.00
CD of scanned images		\$12/image
X-RAYS	Esqs representing defendants in civil cases who present with authorization from plaintiff's family to review requested item(s)	
Service charge		\$9.00
Copy of x-ray film		\$4.00
Copy of digital x-rays on CD		\$12/image
In House Reviews with consent/ or authorized	Esqs representing defendants in civil cases who present with aruthorization from plaintiff's family to review requested item(s).	
Autopsy Report		\$30.00
Microscopic slides		\$30.00
photographs		\$35.00
Microscopic slides and photographs		\$50.00
Specimen bottle		\$50.00
Autopsy Report, Photos and Slides		\$75.00
Slides, Specimen bottle		\$75.00
Slides, Specimen bottle & photos		\$100.00
Autopsy Report, File, Slides, Specimen bottle, Photos		\$125.00
Courtesy Hold	Primarily Nursing Homes, occasionally hospitals, maybe funeral homes etc.	
Body storage 1 day		\$100.00
Each additional day		\$50.00
Use of Autopsy Room	by prominent / experts pathologist invovled with a civil or criminal case	\$500.00



Collection Method and Frequency

The Office bills on a daily basis by mail. When the Office receives checks, it remits the fees to the Treasurer on a monthly basis.

Legislative Authority:

Nassau County Charter Section 603



PUBLIC ADMINISTRATOR

The Office of the Public Administrator (PA) handles the management and disposition of property on behalf of Nassau County residents who die intestate (without a will) 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.

HISTORICAL TREND

PA - PUBLIC ADMINISTRATOR				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BH - DEPT REVENUES	1,067,163	410,603	147,724	250,000
Grand Total	1,067,163	410,603	147,724	250,000

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BH - DEPT REVENUES	R0826 - PUBLIC ADMIN FEES	1,067,163	410,603	147,724	250,000
	BH - DEPT REVENUES Total		1,067,163	410,603	147,724	250,000
Grand Total			1,067,163	410,603	147,724	250,000

Department: Public Administrator	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0826	Title: Public Administration Fees

Description

The Public Administrator collects Commissions when it acts as the executor of an estate for a County resident who dies without a will or for those estates whose court-appointed executor is absent or the court removes her/him. The fee structure is a sliding scale governed by The New York State Surrogate’s Court Procedure Act (SCPA) §2307.1 and is based on the value of the estate unless otherwise ordered by the Court.

Collection Method and Frequency

The Public Administrator collects commissions when estates are closed and it then forwards the revenue to the Treasurer’s Office.



Legislative Authority

New York State Surrogate's Court Procedure Act (SCPA) §2307.1



PROBATION

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

HISTORICAL TREND

PB - PROBATION				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	106,143	70,025	13,029	0
BH - DEPT REVENUES	1,544,910	1,392,761	1,570,021	1,534,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	183,625	192,438	159,033	30,000
SA - STATE AID REIMBURSEMENT OF EXPENSES	5,209,459	5,259,728	6,177,189	5,266,609
Grand Total	7,044,137	6,914,953	7,919,272	6,830,609

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	31,849	46,908	13,673	0
		R0722 - LOST AND ABANDONED PROPERTY	0	672	0	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	57,429	22,445	(644)	0
		RG0AB - GRT FD RECV FOR PRIOD PERIODS - AB EXP	16,866	0	0	0
		BF - RENTS & RECOVERIES Total	106,143	70,025	13,029	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	119	107	502	0
		R0808 - FEES	1,472,604	1,338,798	1,509,548	1,489,800
		R9886 - 1% FEE ON BAIL	72,187	53,856	59,972	44,200
	BH - DEPT REVENUES Total	1,544,910	1,392,761	1,570,021	1,534,000	
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	14,890	17,455	14,868	16,000
		R0919 - FED FEMA REIMBURSEMENT	0	0	5,464	0
		R1045 - GTSC ING INTLOCK DEV MON NYS PASS THRU	168,735	160,650	127,192	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	0	14,333	11,509	14,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total	183,625	192,438	159,033	30,000	
SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	2,616,298	2,598,937	2,577,691	2,546,277	
	R1012 - JUV DELINQUENT CARE	2,593,161	2,660,791	3,599,498	2,720,332	
SA - STATE AID REIMBURSEMENT OF EXPENSES Total	5,209,459	5,259,728	6,177,189	5,266,609		
Grand Total	7,044,137	6,914,953	7,919,272	6,830,609		

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Fees

Description

Departmental revenue is comprised of various fees that Probation charges to probationers based on local County law. These fees help to defray the cost of supervision and monitoring of probationers.



The fees include Pre-Sentence Investigation report fees (PSI fees), Electronic Monitoring fees, Victim Impact fees, Drug Test fees, Custody fees, Certificate of Relief fees, Returned Check fees, Non-DWI Supervision fees, Restitution Surcharge fees, DWI Supervision fees, and Community Service fees.

Collection Method and Frequency

The Department maintains a proprietary probationer tracking/billing system that generates monthly billing to probationers on a weekly rotating basis. The Department's Restitution & Fee Unit receives the funds and credits them to the individual probationer's account.

Legislative Authority

N/A



RESTITUTION SURCHARGE	NY State Penal Code: 60.27 (set by judge at 5% or 10% based on each case)
COMMUNITY SERVICE FEE	Title 20 Miscellaneous Laws of Nassau County Section 2, Subdivision H
1% FEE ON BAIL	General Municipal Law 99-m
ARTICLE 31-ADMIN FEE	NY State Legislature Chapter 55 of the Laws of 1992; Title 20 Miscellaneous Laws of Nassau County Section 2, Subdivision A
SUPERVISION ADMIN FEE	Title 20 Miscellaneous Laws of Nassau County Section 2, Subdivision B
MISC PROB FEE-CUSTODY/VISITATION	Custody/Visitation/Adoption: Family Court Act Section 252-A and Title 20 Miscellaneous Laws of Nassau County Section 3
MISC PROB FEE-PSI MISC PROB FEE-ENHANCED PSI	Pre-Sentence Investigation & Enhanced Pre-Sentence Investigation: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision C and C1
MISC PROB FEE-EM	Electronic Monitoring: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision D
MISC PROB FEE-DRUG TESTING	Drug Testing; Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision E
MISC PROB FEE-VIP	Victim Impact Panel: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision F
MISC PROB FEE-CERT OF RELIEF	Certificate of Relief: Title 20 Miscellaneous Laws of Nassau County Section 2 Subdivision G

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9886	Title: 1% Fee on Bail

Description

When an individual forfeits their bail, the Court notifies the Treasurer’s Office, and the county charges a 3% fee against the individual. The Probation Department receives 1 percent of this assessment, and the Treasurer retains the additional 2 percent.

**Collection Method and Frequency**

The Nassau County Treasurer's prepares these recording entries whenever there is a forfeiture or the Treasurer returns cash bail. Probation posts entries to the General Fund on a monthly basis.

Legislative Authority

General Municipal Law 99-m

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

Description

The United States Marshals Service (USMS) grant provides additional overtime funds to help defray the costs associated with joint task force operations between the USMS Regional Fugitive Task Force (RFTF) and the Nassau County Probation Department. The USMS provides the additional resources and tools needed to assist in locating primarily violent felony absconders throughout the United States.

Collection Method and Frequency

At the end of each calendar quarter, Probation schedules and bills overtime hours directly to the USMS. The grant covers the fiscal year from October 1 through September 30.

Legislative Authority

N/A

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass Thru Federal Funds

Description

The reimbursement from the federal government for JDC resident meals.

**Collection Method and Frequency**

Office of Children and Family Services (OCFS) collects centralized data monthly from the Juvenile Detention Attendance System (JDAS) and subsequently reimburses Probation for eligible meals.

Legislative Authority

USMS and the Nassau County Probation Department sign an annual Memorandum of Understanding (MOU).

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description

The New York State Division of Criminal Justice Services (DCJS) Office of Probation and Correctional Alternatives (OPCA) provides State Aid to all municipalities with established probation departments. OPCA determines, via a formula-driven process, the annual amount of funds it will distribute while DCJS Finance administers funds to the counties. Probation completes an annual Probation Plan detailing the Department's operations and budget. Funding for the Regular State Aid Block Disbursement grant has been in line with the prior year allocations.

Collection Method and Frequency

The Department prepares an annual comprehensive Probation Plan application for the year certifying adherence to New York State Regulations. DCJS periodically sends the Department quarterly annual block grant disbursement allocations throughout the State fiscal year, which runs from April 1 through March 31. Probation records the revenue receivable document (RR doc) in the financial system when the Department receives notification from Treasurer that it has received the funds from the state. The State makes disbursements via the Automated Clearinghouse (ACH) to the Nassau County Treasurer's Office. The Comptroller's Office credits the disbursements against the receivable established in the financial system (via RC Doc).

Legislative Authority

New York State Executive Law Section 246



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1012	Title: JUV Delinquent Care

Description

The Nassau County Juvenile Detention Center (NCJD) is a secure facility that houses juvenile offenders who have criminal cases pending in Family, County, or District Court. NCJD is under the supervision of the Nassau County Department of Probation and certified by the New York State Office of Children and Family Services (NYS OCFS). The Detention Center is a short-term facility and houses youths (from Nassau and surrounding counties) until final dispositions of their cases. Based upon the dispositions made by the Court, Probation returns the juvenile offenders to their communities, places them on probation, or refers them to other agencies that provide longer-term care.

Collection Method and Frequency

The Nassau County Department of Social Services (DSS) bills NYS OCFS on a quarterly calendar basis for secured childcare days via information obtained from the State electronic Juvenile Detention Attendance System (JDAS). After DSS receives the quarterly JDC reimbursement, it creates a journal entry to transfer funds to the NCJDC general fund revenue account.

Legislative Authority

NYS Executive Law §530



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. The village and city police departments patrol 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, Highway Patrol, Emergency Service, Special Operations, Crisis Negotiation, Police Training, Marine Patrol, and Applicant Investigations.

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

HISTORICAL TREND

Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
AA -FUND BALANCE	27,468,770	22,523,472	21,627,858	0
BC - PERMITS & LICENSES	4,950,095	5,497,716	5,534,676	5,700,000
BD - FINES & FORFEITS	1,535,860	1,301,125	1,410,400	29,691,721
BE - INVEST INCOME	31,302	32,121	12,754	32,000
BF - RENTS & RECOVERIES	713,629	213,936	1,108,394	66,140
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
BH - DEPT REVENUES	26,935,180	27,483,501	24,906,069	28,632,500
BJ - INTERDEPT REVENUES	13,820,577	13,124,160	13,542,604	13,786,233
BO - PAYMENT IN LIEU OF TAXES	0	0	25,695,946	25,695,945
BW - INTERFUND CHARGES REVENUE	468,400	2,386,713	612,524	350,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,021,776	2,708,448	956,213	1,064,600
IF - INTERFUND TRANSFERS	11,250,000	0	2,000,000	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	878,712	749,787	684,201	589,000
TL - PROPERTY TAX	709,637,862	710,054,829	731,891,023	743,249,862
TX - SPECIAL TAXES	23,733,270	24,182,585	23,587,979	24,456,000
Grand Total	822,445,433	810,258,393	853,570,640	873,314,001

REVENUE MANUAL FISCAL YEAR 2017



POLICE HEADQUARTERS FUND

Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
AA -FUND BALANCE	0	1,737,863	0	0
BC - PERMITS & LICENSES	466,845	634,001	1,140,756	880,000
BD - FINES & FORFEITS	0	0	0	28,391,721
BE - INVEST INCOME	18,718	11,855	8,552	12,000
BF - RENTS & RECOVERIES	309,503	118,908	673,221	66,140
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
BH - DEPT REVENUES	24,470,749	25,008,166	22,194,013	25,182,500
BJ - INTERDEPT REVENUES	13,533,158	12,834,296	13,252,740	12,116,001
BO - PAYMENT IN LIEU OF TAXES	0	0	8,937,883	8,937,883
BW - INTERFUND CHARGES REVENUE	242,168	1,254,478	422,704	200,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,011,046	2,468,683	956,213	1,064,600
IF - INTERFUND TRANSFERS	11,250,000	0	2,000,000	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	878,712	749,787	684,201	589,000
TL - PROPERTY TAX	348,317,369	342,078,234	357,227,805	359,106,917
TX - SPECIAL TAXES	23,733,270	24,182,585	23,587,979	24,456,000
Grand Total	424,231,538	411,078,856	431,086,066	461,002,762

POLICE DISTRICT FUND

Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
AA -FUND BALANCE	27,468,770	20,785,609	21,627,858	0
BC - PERMITS & LICENSES	4,483,250	4,863,715	4,393,920	4,820,000
BD - FINES & FORFEITS	1,535,860	1,301,125	1,410,400	1,300,000
BE - INVEST INCOME	12,584	20,266	4,203	20,000
BF - RENTS & RECOVERIES	404,125	95,028	435,173	0
BG - REVENUE OFFSET TO EXPENSE	0	0	0	0
BH - DEPT REVENUES	2,464,431	2,475,335	2,712,056	3,450,000
BJ - INTERDEPT REVENUES	287,419	289,864	289,864	1,670,232
BO - PAYMENT IN LIEU OF TAXES	0	0	16,758,062	16,758,062
BW - INTERFUND CHARGES REVENUE	226,232	1,132,235	189,821	150,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	10,730	239,766	0	0
TL - PROPERTY TAX	361,320,492	367,976,595	374,663,217	384,142,945
Grand Total	398,213,895	399,179,537	422,484,574	412,311,239

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	AA - FUND BALANCE	R0101 - BEG FUND BAL	0	1,737,863	0	0
	AA - FUND BALANCE Total		0	1,737,863	0	0
	BC - PERMITS & LICENSES	R0501 - PISTOL	466,845	634,001	1,140,756	880,000
	BC - PERMITS & LICENSES Total		466,845	634,001	1,140,756	880,000
	BD - FINES & FORFEITS	R0634 - PUBLIC SAFETY FEE	0	0	0	28,391,721
	BD - FINES & FORFEITS Total		0	0	0	28,391,721
	BE - INVEST INCOME	R0790 - INVESTMENT INCOME	18,718	11,855	8,552	12,000
	BE - INVEST INCOME Total		18,718	11,855	8,552	12,000
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	209,124	103,042	608,990	66,140
		R070R - AUDIT RECOVERY	100,380	0	60,983	0
		R0722 - LOST AND ABANDONED PROPERTY	0	15,867	3,248	0
	BF - RENTS & RECOVERIES Total		309,503	118,908	673,221	66,140
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	77,797	77,461	71,454	174,300
		R0808 - FEES	36,130	32,570	29,528	50,000
		R0887 - PARKING METERS-FEES	170,897	157,505	161,592	140,000
		R9801 - SALE OF SUPPLIES	0	(127)	0	0
		R9814 - AMBULANCE FEES	23,945,549	24,540,990	21,754,340	24,500,000
		R9816 - AMBULANCE FEE COLLECTIONS	142,414	120,806	112,614	200,000
		R9817 - DETECTIVE DIV FEES	11,490	7,830	6,135	16,200
		R9820 - GAMES OF CHANCE	961	763	1,275	2,000
		R9872 - VOLUNTARY FINGERPRINT CARD FEE	85,511	70,368	57,075	100,000
	BH - DEPT REVENUES Total		24,470,749	25,008,166	22,194,013	25,182,500
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	7,332,187	6,235,794	5,693,550	12,116,001
		R7900 - POLICE DISTRICT CHARGES	6,200,971	6,598,502	7,559,190	0
	BJ - INTERDEPT REVENUES Total		13,533,158	12,834,296	13,252,740	12,116,001
	BO - PAYMENT IN LIEU OF TAXES	R1311 - PYMT LIEU OF TAXES-LIPA	0	0	8,937,883	8,937,883
	BO - PAYMENT IN LIEU OF TAXES Total		0	0	8,937,883	8,937,883
	BW - INTERFUND CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	2,870	4,523	98,717	0
		R1115 - INTERFUND REVENUES OTHER	239,298	281,571	323,987	200,000
		R111F - CTY FEMA CONTRIBUTION	0	968,384	0	0
		R7703 - STOP DWI GRANT REVENUES	0	0	0	0
	BW - INTERFUND CHARGES REVENUE Total		242,168	1,254,478	422,704	200,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	158,043	150,104	157,652	766,600
		R0911 - HR CUBN REFUGEE PROG	0	0	(1)	0
		R0919 - FED FEMA REIMBURSEMENT	4,089	1,355,661	0	0
		R1066 - CDBG - DR	0	151,031	0	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	848,915	811,887	798,562	298,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		1,011,046	2,468,683	956,213	1,064,600
	IF - INTERFUND TRANSFERS	R1801 - TRSF FROM GENL FUND	11,250,000	0	2,000,000	0
	IF - INTERFUND TRANSFERS Total		11,250,000	0	2,000,000	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	878,712	749,787	684,201	589,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		878,712	749,787	684,201	589,000
	TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	348,317,369	342,078,234	357,227,805	359,106,917
		R1207 - NEW CONSTRUCTION VALUE	0	0	0	0
	TL - PROPERTY TAX Total		348,317,369	342,078,234	357,227,805	359,106,917
	TX - SPECIAL TAXES	R1103 - MOTOR VEHICLE REGISTRATION	16,805,847	17,185,092	17,208,685	16,756,000
		RE911 - EMERGENCY PHONE SURCHARGE	2,954,680	2,979,468	2,654,231	3,500,000
		RE912 - CELL PHONE E911 SURCHARGE	3,972,743	4,018,024	3,725,062	4,200,000
	TX - SPECIAL TAXES Total		23,733,270	24,182,585	23,587,979	24,456,000
Grand Total			424,231,538	411,078,856	431,086,066	461,002,762

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0501	Title: Pistol Permits

Description

The Police Department charges a \$200.00 fee to Nassau County residents who are requesting a new or renewal pistol permit. This fee offsets the costs of the police officers that examine the firearm, perform investigatory background checks, and process the appropriate paperwork. The Department incurs additional costs for attorney services and court reporters for administrative hearings to consider suspension or revocation of a permit and for permit amendments associated with the purchase or sale of a firearm. The permits are valid for 5 years and the Department issues them on a per person rather than a per firearm basis.

**Collection Method and Frequency**

The Police Department collects fees at the time of application. There is an application fee and a renewal fee every five years. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer's Office.

Legislative Authority

Penal Law of the State of New York Section 400.00 provides that Nassau County shall establish the fees for such permits. Resolution #364B-2000

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0634	Title: Public Safety Fee

Description

The Public Safety Fee was established for the purpose of promoting and protecting the safety and well-being of the residents and visitors to the County, including but not limited to traffic safety, policing security and anti-terrorism activities and by deterring illegal and reckless driving. The fee is \$55.

Collection Method and Frequency

The fee is collected in like manner as administration fees collected by the Traffic and Parking Violations Agency, but is not collected from tickets issued for infractions of parking laws, ordinances, rules and regulations.

Legislative Authority

§51. A section 12-1.1 Nassau County Administrative Code
Ordinance 180-16

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income



Description

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurer’s Office on behalf of the Police Headquarters. The Office of the Treasurer is responsible, on a daily basis, for investing the County’s excess funds, which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, investments include certificates of deposit, money markets, time deposits, repurchase agreements, and obligations of the United States Government, the State of New York, and its various municipal subdivisions.

Collection Method and Frequency

Police Department receives investment income in the form of earned interest on the relevant bank accounts daily.

Legislative Authority

Sec. 39 General Municipal Law New York State

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

- **School Bus Aide Background Check Fees:** The State mandates that school bus aides (Bus drivers and Chaperons), also in the role of school district positions, have a criminal background check, and fingerprint verification. Upon successful application, the applicant receives an identification card. The fee is \$95.00 of which the State receives \$75.00 and the County receives \$20.00.
- **Freedom of Information Request:** The Police Department charges a fee of \$0.25 per page for the cost to copy investigative files and reports.
- **Good Conduct Letter:** An individual can request from the Police Department a certificate of Good Conduct, which certifies that the applicant does not have an arrest record in Nassau County. The fee of \$30.00 assists in offsetting the administrative costs.
- **Subpoena Fees:** Issuance by court. The Police Department charges a fee when someone serves a subpoena on the Department or an officer thereof, requiring the production of any books, papers, or other things in which an action is triable.



Collection Method and Frequency

The Police Department collects fees at the time of request. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer's Office.

Legislative Authority

- Bus Aide Background: Local Ordinance 8-60.0; Local Ordinance 27-2000
- Freedom of Information Request (FOIL): New York State Public Offenders Law Section 87-1 biii; Local
- Ord 27-2000 added a \$10 search fee to all requests above the .25/page and \$15/photo fees
- Good Conduct Certificate and Insurance Verification: Established Local Ordinance 11-1962
- Subpoena fees: Local Ordinance 27-2000

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description

The Police Department charges individuals and insurance companies a fee of \$10 for research and copies of police accident and aided reports. The reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident reports and photographs are \$10.00 and \$15.00, respectively. The Department has an online option for people to receive a copy of an accident report. The fee to access and download a report online is \$17.00.

Collection Method and Frequency

The Police Department collects fees for reports at the time of request. It is a one-time fee. Lexis-Nexis sends online fees to the Police Department monthly. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer's Office.

Legislative Authority

Local Ordinance 181-1962, amended Local Ordinance 27-2000



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0887	Title: Parking Meter Fees

Description

Public Safety Officers collect these parking fees from the County-operated muni meters located at the County Court complex. The meters generate annual revenue of approximately \$150,000.

Collection Method and Frequency

Public Safety Officers collect these parking fees on a regular basis. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer’s Office.

Legislative Authority

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9814	Title: Ambulance Fees

Description

The Police Department provides ambulance transportation services and utilizes a private company to charge individuals and collect fees. These fees vary depending upon whether the Department administers basic or advanced life support services during the transportation, and the fees the Department uses Medicare reimbursement rates to determine the fee. Individuals may remit their Medicare/Medicaid information, as applicable, or forward the invoice to their third-party health care provider.

Collection Method and Frequency

A private company collects the fees. The company sends the fees directly to a lock box. A bank courier collects and deposits the money daily. The bank sends a statement to the Police Department and the Treasurer. The Police Department reconciles the bank statement and generates an RC (Cash Receipts) document.

**Legislative Authority**

Local Ordinance 525 – 1990

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9816	Title: Ambulance Fee Collections

Description

Utilizing a private collection company, the Police Department collects funds that insurance companies sent to the individuals for receiving ambulance transportation services but who did not forward the funds to the Police Department. These fees vary depending upon whether the Department administers basic or advanced life support services during the transportation, and the fees the Department uses Medicare reimbursement rates to determine the fee.

Collection Method and Frequency

A private company collects the fees. The company forwards the fees to the Police Department. The Department makes deposit upon receipt. The Department generates an RC (Cash Receipts) document and sends the paperwork to the Treasurer.

Legislative Authority

Local Ordinance 525 – 1990

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9817	Title: Detective Division Fees

Description

The Police Department collects a \$25.00 for researching information on criminal case reports from the Police Departments Swift Justice information system.

**Collection Method and Frequency**

The Police Department collects fees for reports at the time of request. It is a one-time fee. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer's Office.

Legislative Authority

Local Ordinance 181 – 1962 amended to 75 – 2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9820	Title: Games of Chance

Description

State legislation enables local governments to pass ordinances requiring remittance of five percent of the net profits of games of chance to the County. The Police Department issues a permit for a charitable, religious, or patriotic organization (not for profits) to conduct a game of chance. This permit exempts the organization from those State laws, which prohibit illegal gambling.

Collection Method and Frequency

The County Treasurer's Office collects the fee and forwards it to the Police Department. The Department generates an RC (cash receipts) document. These are one-time fees per event.

Legislative Authority

New York State Law Chapter 24, Article 9A. Local Law 27 – 2000, County Ordinance 75-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9872	Title: Voluntary Fingerprint Card Fee

**Description**

For a \$15.00 fee, the Police Department inks and indexes a citizen's fingerprint on a card for that individual's personal use. Individuals principally use the cards for employment purposes.

Collection Method and Frequency

The Police Department collects the fee at the time of request for the card. It is a one-time fee. The Police Department makes deposits weekly in the bank and remits cash receipts along with the backup document to the Treasurer's Office.

Legislative Authority

Local Ordinance 357 – 1995

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursable Expenditures

Description

The Police Department receives funds from the Federal Drug Enforcement Agency (DEA) and the Long Island Task Force (LITF) for the reimbursement of overtime costs the Department incurs by members who it assigns to the DEA Task Force and the Long Island Task Force.

Collection Method and Frequency

The Police Department collects Federal Aid in the forms of reimbursements for costs the Department incurs by members it assigns to the LITF and DEA task force. The Department submits reports on a monthly basis to Federal Agency. The Police Department prepares a RR (Revenue Receivable) document every quarter along with the memo identifying the amount of reimbursement. The Department sends the memo to the Federal Agency. The DEA wire transfers the funds to the Treasurer's Office. Treasurer's Office post funds to the specific Police Headquarters RR document.

Legislative Authority

Navigation Law Enforcement Federal Aid Program



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BO	Title: Payment in Lieu of Taxes
Sub-Object Code: R1311	Title: Payment in Lieu of Taxes - LIPA

Description:

The revenue is derived from non-ad-valorem tax revenue for Long Island Power Authority(LIPA) properties that were removed from the tax rolls and will make their share of tax payments via this Payment in Lieu of Taxes (PILOT).

Collection Method and Frequency:

This revenue will be collected in accordance with the current property tax collections.

Legislative Authority:

Public Authorities Law § 1020-q

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R1078	Title: New York State Pass Through

Description

This revenue stream represents reimbursements the Department receives from the State for the salaries and expenses it incurs from May through September for the Marine Bureau to patrol the waterways within and the open waters surrounding Nassau County.

Collection Method and Frequency

The Police Department collects Federal Aid in the form of reimbursements for costs it incurs by members it assigns to the Marine Bureau. The Department prepares a voucher and submits it annually. The Treasurer receives the Federal Aid.

Legislative Authority

Navigation Law Enforcement Federal Aid Program



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursable Expenditures

Description

The Police Department receives funds from New York State for the reimbursement of expenses associated with system upgrades and enhancements for the County's E911 System.

Collection Method and Frequency

The Police Department collects State Aid. They are reimbursements for costs the Department incurs for system upgrades and enhancements for the County's E911 System and other improvements. The Police Department submits reports on a monthly basis to State Agency. The Department prepares a RR (Revenue Receivable) document every quarter along with the memo identifying the amount of reimbursement. The Police Department sends the memo to the State Agency, which wire transfers the funds to the Treasurer's Office. Treasurer's Office post funds to the specific Police Headquarters RR document.

Legislative Authority

Navigation Law Enforcement State Aid Program

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description

There are approximately 416,000 parcels of land in Nassau County. The Nassau County Department of Assessment assesses each parcel to support the County's Police Department Headquarters Fund property tax levy and the tax levies for the three Towns, all but one of the 56 School Districts, and 225 County and Town special districts. The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

State law requires that all real property in Nassau be 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
- Class Three - public utility equipment
- Class Four - all other property (principally commercial, industrial and vacant property)

The County calculates the tax by multiplying the tax rate (set by the Legislature) and the assessed value (a percentage of fair market value), which the Assessor calculates. The following schedule only shows the Police Headquarters fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

Police Headquarters	Budget FY 2017 ADOPTED
Class One	94.44
Class Two	45.51
Class Three	66.15
Class Four	49.33

Collection Method and Frequency

The three Towns and two Cities collect and remit County property taxes to the Treasurer in February of each year.

Legislative authority

County Law Section 360(3)

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1103	Title: Motor Vehicle Registration

Description

When a County resident registers their vehicle, State enabling legislation allows the New York State Department of Motor Vehicles (State DMV) to collect a Motor Vehicle Registration tax on behalf of Nassau County. The annual fee collected on behalf of the County is \$15.00 per passenger vehicle and \$40.00 per commercial vehicle.

**Collection Method and Frequency**

State DMV collects and forwards the fees to the Treasurer's Office. State DMV collects the fee every two years for each vehicle registered.

Legislative Authority

Auto Use Tax Section 401 (6), Local Law 1-1991. Updated Local Law 1-2003

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE911	Title: Emergency Phone (E911) Surcharge

Description

State legislation levies a monthly surcharge on each hard-wired phone line within the County to support and enhance the County's E911 system. The surcharge is \$0.35 per line up to a maximum of 75 lines per location. Telephone service providers forward these payments to the State less a two percent administrative fee, which then distributes this tax to the County.

Collection Method and Frequency

The phone companies collect these taxes as part of State Surcharge. The phone companies distribute this tax to the County less 2% administrative fee. Police Department collects the fees on a monthly basis, and remits directly to the Treasurer. Treasurer's Office credit Police Headquarters via journal entry.

Legislative Authority

Article 6 Section 303 New York State County Code; Local Law 3-2000. Effective 5/1/2000

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE912	Title: Cell Phone E911 Surcharge



Description

The State imposes and collects a \$0.30 monthly surcharge for each wireless phone that the phone companies place in service within Nassau County. This revenue stream redistributes the tax back to the County in which it was collected to assist in defraying the costs of Federally-mandated improvements in the tracking and positioning technology associated with wireless phones. Collections from the various participating companies began in 2003.

Collection Method and Frequency

The phone companies collect these taxes as part of State Surcharge. The phone companies distribute this tax to the County less 2% administrative fee. Police Department collects the fees on a monthly basis, and remits directly to the Treasurer. Treasurer’s Office credit Police Headquarters via journal entry.

Legislative Authority

Local Law 19-2002 effective 11/15/02

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
20	AA - FUND BALANCE	R0101 - BEG FUND BAL	27,468,770	20,785,609	21,627,858	0
	AA - FUND BALANCE Total		27,468,770	20,785,609	21,627,858	0
	BC - PERMITS & LICENSES	R0524 - ALARM PERMITS	4,483,250	4,863,715	4,393,920	4,820,000
	BC - PERMITS & LICENSES Total		4,483,250	4,863,715	4,393,920	4,820,000
	BD - FINES & FORFEITS	R0619 - ALARM PERMIT FINES	1,535,860	1,301,125	1,410,400	1,300,000
	BD - FINES & FORFEITS Total		1,535,860	1,301,125	1,410,400	1,300,000
	BE - INVEST INCOME	R0790 - INVESTMENT INCOME	12,584	20,266	4,203	20,000
	BE - INVEST INCOME Total		12,584	20,266	4,203	20,000
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	169,384	94,894	334,860	0
		R070R - AUDIT RECOVERY	234,741	0	100,313	0
		R0722 - LOST AND ABANDONED PROPERTY	0	134	0	0
	BF - RENTS & RECOVERIES Total		404,125	95,028	435,173	0
	BG - REVENUE OFFSET TO EXPENSE	R2010 - INSURANCE RECOVERIES	0	33,912	0	0
		R201R - RECLASS OF MEDICARE PART D REIMBURSEMENT	0	(33,912)	0	0
	BG - REVENUE OFFSET TO EXPENSE Total		0	0	0	0
	BH - DEPT REVENUES	R0808 - FEES	382,490	354,530	369,418	300,000
		R9818 - TOW TRCK FRNCHSE FEE	474,603	456,623	583,195	500,000
		R981T - TOW TRUCK IMPOUND & DWI FEES	0	0	0	1,050,000
		R9898 - VILLAGE FEES	1,607,339	1,664,182	1,759,443	1,600,000
	BH - DEPT REVENUES Total		2,464,431	2,475,335	2,712,056	3,450,000
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	287,419	289,864	289,864	1,670,232
	BJ - INTERDEPT REVENUES Total		287,419	289,864	289,864	1,670,232
	BO - PAYMENT IN LIEU OF TAXES	R1311 - PYMT LIEU OF TAXES-LIPA	0	0	16,758,062	16,758,062
	BO - PAYMENT IN LIEU OF TAXES Total		0	0	16,758,062	16,758,062
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	226,232	185,361	189,821	150,000
		R111F - CTY FEMA CONTRIBUTION	0	946,874	0	0
	BW - INTERFUND CHARGES REVENUE Total		226,232	1,132,235	189,821	150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	10,730	132,273	0	0
		R1066 - CDBG - DR	0	107,493	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		10,730	239,766	0	0
	TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	361,320,492	367,976,595	374,663,217	384,142,945
	TL - PROPERTY TAX Total		361,320,492	367,976,595	374,663,217	384,142,945
Grand Total			398,213,895	399,179,537	422,484,574	412,311,239

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0524	Title: Alarm Permits

**Description**

The Police Department charges these fees for the application and renewal of burglar alarm permits for both residential and commercial properties, which are renewable every three years. The initial application is \$100.00 for a residential permit and \$200.00 for a commercial property permit. The renewal cost is \$100.00 and \$200.00 respectively, for a residential and commercial permit.

Collection Method and Frequency

The Police Department collects the fees at the time it issues the permits. There is a one-time application fee and a renewal every three years. The Department remits the fees to the Treasurer. Police Department receives the fees daily and deposits the payments weekly. The Department generates RC documents in NIFS and electronically forwards them to the Treasurer.

Legislative Authority

Title B of Chapter 8 of Nassau County Administrative Code - Local Law 20-2002, Amended Local Law - 10- 2007, Amended Local law – 19-2010

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BD	Title: Alarm Permit Fines
Sub-Object Code: R0619	Title: Fines & Forfeitures

Description

The Department charges fines on residential and commercial properties for false alarms and failure to have an alarm permit registered with the Police Department. Police Department calculates the fines from the number of false alarms notifications an entity transmits within any one calendar year. The fines are as follows:



Fee Schedules for Alarm Fines

	Category 1	Category 2	Category 3	Category 4
Number of False Alarms	Residential Permit Holder	Residential Non-Permit Holder	Commercial Permit Holder	Commercial Non-Permit Holder
1	Warning	\$150	Warning	\$200
2	Warning	\$150	Warning	\$250
3	\$100	\$250	\$150	\$300
4	\$150	\$250	\$200	\$300
5	\$200	\$300	\$250	\$500
6	\$250	\$350	\$500	\$550
7	\$300	\$400	\$500	\$600
8	\$350	\$500	\$500	\$650
9	\$450		\$500	\$750
10	\$500		\$500	

Fines schedule is calculated on the number of false alarms within one calendar year.

False alarms greater than the number on the chart in a given category are billed at the highest fine.

Collection Method and Frequency

The Police Department bills and collects fines for each violation. The Department receives the fines daily and deposits them weekly with alarm permit fees. The Department generates RC documents in NIFS and electronically forwards them to the Treasurer.

Legislative Authority

Local Law - 10- 2007 amended Title B of Chapter 8 of Nassau County Administrative Code - Local Law 20-2002

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income

**Description**

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurer's Office on behalf of the Police District. The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess fund. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements, and obligations of the United States Government, the State of New York, and its various municipal subdivisions.

Collection Method and Frequency

Treasurer's Office receives investment income in the form of earned interest on the relevant bank accounts daily.

Legislative Authority

Sec. 39 General Municipal Law New York State

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description

The Police Department charges these fees to search for and copy Accident Reports and Aided Reports at police precincts. These reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident and photographs reports are \$10.00 and \$15.00, respectively.

Collection Method and Frequency

The Police Department collects these fees at the time of the requests. This is a one-time fee. The Department makes weekly deposits and remits the funds to the Treasurer with a cash receipts document.

Legislative Authority

Local Ordinance 181-1962, amended Local Ordinance 27-2000.



Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9818	Title: Tow Truck Franchise Fees

Description

In a formal bidding process, tow truck companies seek the exclusive right to tow and store vehicles from within one of the twenty franchise zones established within the County. The towed vehicles were either involved in an accident or seized due to an infraction of the motor vehicle laws.

Tow Truck Franchise Fee Schedule

Impound Rates

Type of Vehicle	Rate
Passenger Cars, Taxis & Motorcycles:	
Towing Rate:	
First Tow	\$85.00
Second Tow	\$75.00
Storage Rate for the First Seven (7) Days	\$10.00 per day
Storage Rate After Seven (7) Days	\$15.00 per day
Storage Rate After Thirty (30) Days	\$25.00 per day
Brake Test	\$40.00
Commerical Vehicles:	
Towing Rate up to 8,000 Pounds	\$120.00
Towing Rate for each Additional 4,000 Pounds	\$15.00
Storage Rate for Vehicles Up To 30' in Length:	
Storage Rate for First Seven (7) days	\$15.00 per day
Storage Rate After Seven (7) days	\$20.00 per day
Storage Rate After Thirty (30) days	\$25.00 per day
Storage Rate for Vehicles in Excess of 30' in Length:	
Storage Rate for First Seven (7) days	\$20.00 per day
Storage Rate After Seven (7) days	\$30.00 per day
Storage Rate After Thirty (30) days	\$45.00 per day
Brake Test	\$60.00

**Collection Method and Frequency**

The Police Department collects the fees. It bills them on a monthly basis. The Department remits the fees to the Treasurer.

Legislative Authority

Local Ordinance 5-1983: 2-1985

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R98IT	Title: Tow Truck Impound & DWI Fees

Description

A fee is imposed for the storage or safeguarding, as well as administrative costs and towing of a vehicle, that has been impounded.

Collection Method and Frequency

The Police Department collects the fees. The Department remits the fees to the Treasurer.

Legislative Authority

§8-110.2(b) – Nassau County Admin Code – Amended by Local Law 9-2016

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BO	Title: Payment in Lieu of Taxes
Sub-Object Code: R1311	Title: Payment in Lieu of Taxes - LIPA

Description:

The revenue is derived from non-ad-valorem tax revenue for Long Island Power Authority(LIPA) properties that were removed from the tax rolls and will make their share of tax payments via this Payment in Lieu of Taxes (PILOT).

Collection Method and Frequency:

This revenue will be collected in accordance with the current property tax collections.

**Legislative Authority:**

Public Authorities Law § 1020-q

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9898	Title: Village Fees

Description

This represents revenues received from contracts entered into with the incorporated villages of Bellerose and Plandome for police services rendered. The Police District tax rate and the assessed taxable property valuations for each village are the basis for the fees.

Collection Method and Frequency

The Police Department collects and bills the fees quarterly. The Department remits the fees to the Treasurer quarterly.

Legislative Authority

Local Ordinance 181-1962; LO 27-2000

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection

Description

There are approximately 416,000 parcels of land in Nassau County, which serve as the basis for property taxes. The Nassau County Department of Assessment assesses each parcel to support the County's Police Department District Fund property tax levy and the tax levies for the three Towns, two Cities, all but one of the 56 School Districts, and 225 County and Town special districts. The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

State law requires that all real property in Nassau be 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
- Class Three - public utility equipment
- Class Four - all other property (principally commercial, industrial and vacant property)

The County calculates the tax by multiplying the tax rate (set by The Legislature) and the assessed value (a percentage of fair market value) which Assessor calculates. The following schedule only shows the Police District fund portion of property tax. The remaining three funds also include a property tax levy.

SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

Police District	Budget FY 2017 ADOPTED
Class One	83.75
Class Two	62.30
Class Three	219.21
Class Four	86.20

Collection Method and Frequency

The five Towns and two Cities collect the County property taxes and remit them to the Treasurer in February of each year.

Legislative authority

County Law Section 360(3)



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.

Historical Trend

PK - PARKS, RECREATION AND MUSEUMS				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	1,689,610	1,574,227	2,176,350	2,207,262
BH - DEPT REVENUES	17,722,392	19,438,572	21,089,653	22,929,221
BJ - INTERDEPT REVENUES	65,667	72,940	74,166	0
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	0	1,667,707	40,932	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	42,302	130,322	133,864	100,000
TX - SPECIAL TAXES	2,891,731	3,325,000	3,218,751	2,525,000
Grand Total	22,411,701	26,208,768	26,733,716	27,761,483

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	7,024	12,553	695	0
		R0707 - RENT COUNTY PROPERTY	828,013	830,497	836,310	844,000
		R0722 - LOST AND ABANDONED PROPERTY	0	0	315	0
		BF - RENTS & RECOVERIES Total	835,037	843,049	837,321	844,000
	BH - DEPT REVENUES	R0808 - FEES	0	160	160	0
		R0848 - SPECIAL USE PERMITS	8,675	2,700	6,800	10,000
		R9867 - FILM & ADVERT ACTIVITIES	4,250	5,250	3,450	10,000
		BH - DEPT REVENUES Total	12,925	8,110	10,410	20,000
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	65,667	72,940	74,166	0
		BJ - INTERDEPT REVENUES Total	65,667	72,940	74,166	0
TX - SPECIAL TAXES	R1192 - HOTEL/MOTEL ROOM TAX	675,000	675,000	768,751	675,000	
	R119G - HOTEL MOTEL PROCEEDS PK97	1,970,430	2,400,000	2,200,000	1,680,000	
	R119H - HM HISTORIC BLDG REST PK98	246,301	250,000	250,000	170,000	
	TX - SPECIAL TAXES Total	2,891,731	3,325,000	3,218,751	2,525,000	
	Grand Total	3,805,360	4,249,099	4,140,648	3,389,000	

Note: Fee/rate schedules and legislative authority are in the tables at the end of this section, unless the information is in the narrative portion of the sub-object code.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

**Description**

The Department collects the fees from various organizations for the rent and leasing of County properties.

Collection Method and Frequency

The leasing organization submit payments to the Parks Department monthly via check.

Legislative Authority

Use and Occupancy Permit or Contract

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description

The Department collects permit fees for the use of County Park areas for wedding photos, wedding ceremonies, or other special events taking place on County parkland. The fees range from \$50 to \$3,000 based on the organization's size and utilization needs.

Collection Method and Frequency

Special Permits are issued for use of facilities to organization's in advance and the Parks Department requests payment throughout the year. They can pay fees by cash, credit, or check to the Parks Department, which deposits the funds when it issues the permit.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9867	Title: Film & Advertising Activities

**Description**

The Parks Department collects fees for use and occupancy permits it issues for television and film production activities. This code also captures revenue from various advertising agreements. Still photography for students ranges from \$50 to \$100 per day and \$250 per day for commercial photography. Fees for filming range from \$350 to \$500 per day plus an administrative fee of \$50 to \$100 per hour.

Collection Method and Frequency

The Parks Department issues permits and bills users at various times during the year.

Legislative Authority

N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel/Motel Room Tax

Description

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The facility collects the tax and remits the funds to the County Treasurer. In Fiscal 2007, the County earmarked 25% to the general fund and the Parks Department use remaining 75% to improve the marketability of cultural and historic attractions located throughout the County. The Parks Department reserves \$250,000 of that funding for new programs and exhibits.

Collection Method and Frequency

The Treasurer receives check payments quarterly and subsequently allocates the Department's share of those funds to the Department.

Legislative Authority

Title 24 of the Nassau County Miscellaneous Laws- Local Law No. 29-2000. This is according to Section 6 (a) of Section 1202Q of the Tax Law for historical, cultural and tourism related projects.

<https://www.nassaucountyny.gov/538/Hotel-Motel-Occupancy-Tax>



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R119G	Title: Hotel Motel Proceeds PK97

Description

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The facility collects the tax and remits the funds to the County Treasurer. In Fiscal 2007, the County earmarked 25% to the general fund and that the Parks Department use remaining 75% to improve the “marketability of cultural and historic attractions” located throughout the County. The Department reserves \$250,000 of that funding for new programs and exhibits

Collection Method and Frequency

The Treasurer receives check payments quarterly and subsequently allocates the Department’s share of those funds to the Department.

Legislative Authority

Title 24 of the Nassau County Miscellaneous Laws- Local Law No. 29-2000. This is according to Section 6 (a) of Section 1202Q of the Tax Law for historical, cultural and tourism related projects.

<https://www.nassaucountyny.gov/538/Hotel-Motel-Occupancy-Tax>

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R119H	Title: HM Historic Bldg. Rest PK98

Description

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The facility collects the tax and remits the funds to the County Treasurer. In Fiscal 2007, the County earmarked 25% to the general fund and that the Parks Department use remaining 75% to improve the “marketability of cultural and historic attractions” located throughout the County. The Parks Department reserves \$250,000 of that funding for new programs and exhibits.

REVENUE MANUAL FISCAL YEAR 2017



Collection Method and Frequency

The Treasurer receives check payments quarterly and subsequently allocates the Department's share of those funds to the Department.

Legislative Authority

Title 24 of the Nassau County Miscellaneous Laws- Local Law No. 29-2000. This is according to Section 6 (a) of Section 1202Q of the Tax Law for historical, cultural and tourism related projects.

<https://www.nassaucountyny.gov/538/Hotel-Motel-Occupancy-Tax>

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
30	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	110,680	75,263	6,165	0
		R0705 - RECVRY DAMGE CO PROP	0	600	0	0
		R0707 - RENT COUNTY PROPERTY	10,800	13,360	25,884	14,100
	BF - RENTS & RECOVERIES Total		121,480	89,223	32,049	14,100
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	705	681	950	1,000
		R0808 - FEES	0	20	60	0
		R0809 - CONCESSIONS	978,916	1,661,815	1,722,919	1,631,700
		R0840 - SWIMMING POOLS	1,569,671	1,903,255	2,116,603	2,111,318
		R0841 - ICE RINKS	421,837	316,250	377,258	363,048
		R0845 - RENTAL OF EQUIPMENT	14,850	16,300	12,800	16,000
		R0847 - SUMMER DAY CAMPS	11,323	9,158	9,133	14,720
		R0848 - SPECIAL USE PERMITS	123,061	103,927	119,523	123,350
		R084A - SUMMER RECREATION PROG FEES	606,840	708,752	811,668	825,000
		R0856 - ICE SKATE RENTAL	47,876	36,072	43,268	50,336
		R0857 - ICE SKATE SHARPENING	672	335	139	750
		R0859 - ICE SKATE LOCKR FEES	602	621	732	300
		R085L - ICE SKATE LESSONS	36,045	17,910	7,320	24,550
		R0866 - MARINA WANTAGH	444,139	525,207	521,362	525,114
		R086C - MARINA COW MEADOW	0	0	0	100,000
		R0870 - TRAIN RIDES	0	(20)	0	0
		R0872 - ROLLER SKATE ADMISSN	1,650	2,163	1,815	2,000
		R0879 - BEACH PARKING	373,340	437,461	424,896	504,670
		R0880 - CABANA RENTALS	1,812,049	2,000,387	2,537,505	2,811,395
		R0883 - MINIATURE GOLF	202,140	223,040	228,820	404,660
		R0885 - COMMERCIAL PARKING	14,381	11,476	17,416	5,700
		R0886 - CAMPING FEES	667,324	755,455	837,640	862,556
		R0889 - ADVERTISING REVENUE	0	0	200,000	60,000
		R0894 - SPECIAL SPORTS PROG	271,422	280,524	335,380	304,405
		R0983 - OPEN SPACE USAGE FEE	4,220	2,110	19,716	3,400
		R0984 - AERODROME FIELD USAGE FEE	6,525	6,220	6,220	7,500
		R0986 - BATTING CAGE FEES	51,885	60,944	88,119	76,114
		R9800 - LIFESTYLE PROGRAMS	35,889	34,836	26,138	35,000
		R9805 - LEISURE PASS FEE	422,009	395,582	447,442	536,724
		R9824 - WELWYN REVENUE	0	(76)	0	0
		R9828 - LAUNCHING RAMPS	49,276	49,118	48,677	64,020
		R9829 - TENNIS COURTS	22,602	20,441	18,751	24,400
		R9830 - ROOM RENTALS	51,681	71,642	76,357	64,384
		R9842 - PICNIC RESERVATION PERMITS	137,520	146,641	144,027	185,619
		R9843 - SWIMMING PROGRAMS	392,777	330,575	236,931	372,500
		R9844 - ATHLETIC FIELD FEES / CHARGES	617,396	870,673	1,235,668	880,960
		R9845 - MITCHEL FIELD TRACK&FIELD RENT	0	0	250	0
		R984L - COUNTY LEAGUE REGISTRATION	230,193	108,468	5,180	5,000
		R984N - NON-COUNTY LEAGUE REGISTRATION	2,075	0	0	0
		R984T - TOURNAMENT FEES	0	0	0	0
		R9862 - ALCOHOL PERMITS	26,805	27,115	26,715	44,825
		R9863 - ALARM FINES	0	(50)	0	0
		R9865 - GOLF NO SHOW FEE	0	0	20	0
		R9867 - FILM & ADVERT ACTIVITIES	1,300	450	11,100	0
		R986B - NON-RESIDENT FEES	133,315	155,385	168,229	155,200
		R986C - PITCH & PUTT CLUB RENTAL	0	759	510	2,000
		R986P - PITCH & PUTT FEES	0	16,941	17,952	35,000
		R986S - PITCH & PUTT BALL SALES	0	969	821	2,500
		R9871 - REDEEMABLE CERTIFICATES	1,455	5,103	3,805	4,050
	BH - DEPT REVENUES Total		9,785,764	11,314,631	12,909,834	13,241,768
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	42,302	130,322	133,864	100,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		42,302	130,322	133,864	100,000
Grand Total			9,949,546	11,534,176	13,075,747	13,355,868



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description

The Parks Department collects fees from various organizations for the rent and usage of County properties.

Collection Method and Frequency

The organizations submit payment to the Parks Department monthly via check.

Legislative Authority

Use and Occupancy Permit or Contract

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

The Parks Department collects various park fees not covered in the other sub object codes.

Collection Method and Frequency

The Parks Department collects the fees at the facility and records them into Miscellaneous Receipts when the Department has no other revenue code to assign to the funding. These fees can be cash, credit, or check.

Legislative Authority

N/A



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description

The Department collects fees on recreation related contracts, management agreements, and licensing agreements with various vendors that provide support services to the parks system.

Collection Method and Frequency

Nassau Integrated Financial System (NIFS) automatically invoices these fees on a monthly basis according to contracts and licensing agreements and vendors remit payments to the Parks Department via check, which it deposits via a courier service.

Legislative Authority

Legislative Approval of the contract

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R084A	Title: Summer Recreation Program Fees

Description

The Parks Department collects fees from the Nassau County Summer Recreation Program. The Summer Recreation Program is for children ages 5-12 and offers various activities such as arts & crafts, sports, and games. The Summer Recreation Program runs from early July to mid-August (approximately 6 weeks). Full and extended day options are available. The following parks offer the Summer Recreation Program: Cantiague Park, Eisenhower Park, Nickerson Beach Park, and Wantagh Park.

Collection Method and Frequency

The Department collects fees for the Summer Recreation Program at the time of registration. There is a registration fee as well as a tuition fee. The registration fee is payable by check and the tuition fee is payable by cash, check, money order, or credit card.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0840	Title: Swimming Pools

Description

The Department collects user fees it charges for the use of County swimming pools. Swimming pools are located at the following facilities: Eisenhower Park-Aquatic Center (Indoor), Cantiague Park (Outdoor), Christopher Morley Park (Outdoor), Nickerson Beach Park (Outdoor), North Woodmere Park (Outdoor), and Wantagh Park (Outdoor).

Collection Method and Frequency

The Parks Department collects this revenue via cash or credit cards at each facility. The Aquatic Center is open throughout the year, and the other pools are open from the end of June through Labor Day. The Department records the revenue in RecTrac daily and deposits the funds via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0841	Title: Ice Rinks

Description

The Parks Department collects user fees for the use of County ice rinks. Ice rinks are located at Cantiague Park (Indoor), Grant Park (Outdoor), and Christopher Morley Park (Outdoor).

**Collection Method and Frequency**

The Parks Department collects this revenue via cash or credit cards at each facility. Cantiague Park ice rink is open throughout the year. Grant Park and Christopher Morley Park ice rinks operate from late November to early March. The Department records the revenue in RecTrac daily and the facility deposits it.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0845	Title: Rental of Equipment

Description

The Parks Department collects rent for the use of mobile bandwagons and show wagons primarily for other municipalities, not for profit groups, and special event organizers. The minimum usage charge is \$100.

Collection Method and Frequency

The Parks Department collects revenue is at the facility throughout the year via cash, credit, or check.

The Department records the revenue in RecTrac daily and a courier service deposits it.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0847	Title: Summer Day Camps

**Description**

The Parks Department collects revenue on license agreements to operate summer day camps in various parks. Fees range from \$1,000 to \$90,000 per season depending on the organization and the number of enrolled campers.

Collection Method and Frequency

The Parks Department bills the revenue twice a year according to the permit or license agreement. Camps remit the monies by check to the Parks Department and the facility deposits them.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description

The Parks Department collects permit fees for the use of County Park areas for wedding photos, wedding ceremonies, or other special events taking place on parkland that the County does not define within any other sub object code. The fees range from \$50 to \$3,000 based on the organization's size and utilization needs.

Collection Method and Frequency

Users pay for Special Use Permits in advance and when the Department requests payment throughout the year. They can pay fees by cash, credit, or check to the Parks Department, which deposits the funds when it issues the permit.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0856	Title: Ice Skate Rental

Description

The Parks Department collects revenue from the rental of ice skates at the ice skating rinks at the following facilities: Cantiague Park (Indoor), Christopher Morley Park (Outdoor), and Grant Park (Outdoor)

Collection Method and Frequency

This revenue is via cash or credit card at the facility. Cantiague Park ice rink is open throughout the year and Grant Park and Christopher Morley Park ice rinks operate from late November to early March. The facility records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the table below for the Legislative ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0857	Title: Ice Skate Sharpening

Description

The Parks Department collects fees for sharpening ice skates for patrons.

Collection Method and Frequency

The Parks Department collects the revenue at Grant Park and Cantiague Park. It enters the fees into RecTrac and the facilities deposit the revenue into the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0859	Title: Ice Skate Locker Fees

Description

The Parks Department collects the fees for locker rentals at Cantiague Park, Christopher Morley Park, and Grant Park.

Collection Method and Frequency

The Parks Department collects at the end of the season at Grant Park and Cantiague Park. It enters the fees into RecTrac and the facilities deposit the revenue into the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R085L	Title: Ice Skate Lessons

Description

The Parks Department collects fees for professional ice-skating lessons at Cantiague Park, Christopher Morley Park, and Grant Park. An ice skating professional, who teaches the lessons, has a contract with the County.

Collection Method and Frequency

The Parks Department enters the fees for the lessons into RecTrac and the facilities deposit cash or checks approximately twice per week.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number. The Legislature must also approve the contracts.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R086C	Title: Marina Cow Meadow

Description

The Parks Department collects user fees for docking boats at the Cow Meadow Park Marina.

Collection Method and Frequency

The Parks Department collects fees via cash, credit card, or check at Cow Meadow Park from January to May. The park collects the fees at the Administration Building and the facility deposits them in the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0866	Title: Marina Wantagh

Description

The Parks Department collects user fees for docking boats at the Wantagh Marina.

Collection Method and Frequency

The Parks Department collects fees via cash, credit card, or check at Wantagh Park from January to May. The park collects the fees at the Administration Building and the facility deposits them in the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0872	Title: Roller Skate Admission

Description

The Parks Department collects admission fees at the roller skating rink at Grant Park and Inwood Park.

Collection Method and Frequency

The Department collects the fees via cash or credit card at the facility from April through November. It records the revenue in RecTrac daily, and the facility deposits it in the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0879	Title: Beach Parking

Description

The Department collects user fees for parking at Nickerson Beach.

Collection Method and Frequency

The facility collects the fees from May through Labor Day. The Department records the revenue in RecTrac daily and uses a courier service to deposit it.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0880	Title: Cabana Rentals

Description

The Parks Department collects user fees for the seasonal rental of cabanas, cabinettes, and cabana locks at Nickerson Beach.

Collection Method and Frequency

The facility collects revenue via cash, check, or credit card at Parks Administration. The facility deposits the money from January to May.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description

The Parks Department derives revenue from user fees for miniature golf at Eisenhower Park and Cantiague Park.

Collection Method and Frequency

The facilities collect the revenue via cash, check, or credit card from April through November. The facilities record the revenue in RecTrac daily and use a courier service to deposit it.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0885	Title: Commercial Parking

Description

The Parks Department collects parking fees for the use of County Parking fields by commercial interests not otherwise operating on County property. The Department charges fees based on various agreements.

Collection Method and Frequency

NIFS automatically issues a monthly invoice according to permit or contract with vendor. The Parks Department records the revenue at the time of invoicing in NIFS.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0886	Title: Camping Fees

Description

The Parks Department derives revenue from user fees for campgrounds at Battle Row Campground, Nickerson Beach Park Campground, and Christopher Morley Park Campground.

Collection Method and Frequency

The Parks Department collects the fee via cash, check, or credit card from February to November and deposits the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0889	Title: Advertising Revenue

Description

The Department collects revenue from entities for naming rights fees and other advertising activities. An example of this type of revenue is the public-private partnership with the New York Islanders and Northwell Ice Center in Eisenhower Park.

Collection Method and Frequency

Collections are specified by the terms of the contractual agreement.

Legislative Authority

The Legislature approves the contract

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0894	Title: Special Sports Program

Description

The Parks Department collects user fees from sport teams that use the ice rink and aquatic facilities at Cantiague Park, Christopher Morley Park, Wantagh Park, and the Aquatic Center at Eisenhower Park.

Collection Method and Frequency

The facilities at Eisenhower Park Aquatic Center and Cantiague Park collect fees throughout the year and for the facilities at Christopher Morley Park and Wantagh Park pools collect fees from June through October. The Parks Department records revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0983	Title: Open Space Usage Fee

Description

The Parks Department collects fees for the use of parkland at select park facilities.

Collection Method and Frequency

The facility enters the fees into RecTrac at time of use and deposits the revenue.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0984	Title: Aerodrome Field Usage Fee

Description

The Parks Department collects fees for the use of the Aerodrome Field at Cedar Creek Park. The Aerodrome Field enables radio-controlled model airplane hobbyists to fly their planes.

Collection Method and Frequency

The Parks Department charges Aerodrome fees at Cedar Creek Park on a daily basis in the form of cash, check, and credit. The facility enters revenue into RecTrac daily and deposits the funds in the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0986	Title: Batting Cage Fees

Description

The Parks Department collects the fees for the use of the Batting Cages at Eisenhower Park. There are different types of batting cages for baseball and softball.

Collection Method and Frequency

The facility enters the fees into RecTrac during the months of April through November and deposits them in the bank.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9800	Title: Lifestyle Programs

Description

The Parks Department collects user fees for lifestyle and fitness programs it offers at the Aquatic Center at Eisenhower Park. Rates range from \$30 for ½ hour for 8 weeks to \$55 for 1 hour for 10 weeks.

Collection Method and Frequency

The Parks Department collects the fees via cash or credit card at the Aquatic Center at Eisenhower Park throughout the year. The facility records the revenue in RecTrac daily and deposits it via courier service.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fees

Description

The Parks Department derives revenue from the sale of leisure passes at recreation facilities throughout the County.

Collection Method and Frequency

The Parks Department collects the fees via cash or credit card at the facility throughout the year. The facility records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9828	Title: Launching Ramps

Description

The Parks Department collects user fees for boat launching ramps at Wantagh Park, Bay Park, Cow Meadow Park, Grant Park, Inwood Park, and North Woodmere Park.

Collection Method and Frequency

The facilities collect the fees via cash or credit card from January through November and record it in RecTrac daily.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9829	Title: Tennis Courts

Description

The Parks Department collects user fees for tennis courts at the following parks: Cantiague Park, Christopher Morley Park, Cedar Creek Park, Cow Meadow Park, Eisenhower Park, Grant Park, Inwood Park, and North Woodmere Park.

Collection Method and Frequency

The facilities collect the fees via cash or credit card throughout the year and record it in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9830	Title: Room Rentals

Description

The Parks Department collects the fees for the rental of various rooms at the Aquatic Center, Cantiague Park, Cow Meadow Park, Nickerson Beach, North Woodmere Park, Battlerow Campground, and Eisenhower Park.

Collection Method and Frequency

The facilities collect the fees via cash or credit card throughout the year and record it in RecTrac daily.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9842	Title: Picnic Reservation Permit

Description

The Parks Department collects user fees for day picnics at select County recreational facilities.

Collection Method and Frequency

The facilities collect the fees via cash or credit card from January through October and record it in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9843	Title: Swimming Programs

Description

The Parks Department collects user fees for swimming lessons at the Aquatic Center, Cantiague Park, Christopher Morley Park, North Woodmere Park, and Wantagh Park.

Collection Method and Frequency

The Parks Department collects the fees via cash, check, or credit card at the facility. At the Aquatic Center, it collects the fees throughout the year and at Cantiague Park, Christopher Morley Park, North Woodmere Park, and Wantagh Park it collects the fees from June through August and deposits them.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9844	Title: Athletic Field Fees / Charges

Description

The Parks Department collects user fees for athletic field use at select County recreational facilities.

Collection Method and Frequency

The Field Coordination Office at Eisenhower Park Administration or the facilities collect the revenue throughout the year via cash, check, or credit card. The Department records the revenue in Rec-Trac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R984L	Title: County League Registration

Description

The Parks Department collects league fees for the County. The County manages and operates various sports leagues for both adult and youth players.

Collection Method and Frequency

The Parks Department collects this revenue via cash, check, or credit at the Eisenhower Administration Building. The Department records the revenue in Rec-Trac daily and deposits it.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9862	Title: Alcohol Permits

Description

The Parks Department collects user fees charged for allowing alcohol consumption at day picnics and other events at all County recreational facilities.

Collection Method and Frequency

This revenue is via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R986B	Title: Non-Resident Fees

Description

The Parks Department collects non-resident parking fees at selected County Parks.

Collection Method and Frequency

The Parks Department collects this revenue on weekends and holidays from Memorial Day weekend through Labor Day weekend.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R986C	Title: Pitch & Putt Club Rental

Description

The Department collects revenue for golf club rentals at the Pitch & Putt Golf Course located at Nickerson Beach Park. Cost is \$1.00 per club.

Collection Method and Frequency

This revenue is via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R986P	Title: Pitch & Putt Fees

Description

The Department collects revenue for greens fees at the Pitch and Putt Golf Course located at Nickerson Beach Park.

Collection Method and Frequency

This revenue is via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily. Costs are: \$7.00 for resident with Leisure Pass, \$10.00 for non-residents, children (under 13) and senior citizens \$5.00.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R986S	Title: Pitch & Putt Ball Sales

Description

The Department collects revenue for golf ball sales at the Pitch & Putt Golf Course located at Nickerson Beach Park. Cost is \$1.00 per ball.

Collection Method and Frequency

This revenue is via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9871	Title: Redeemable Certificates

Description

The Parks Department collects revenue for the sale of redeemable gift certificates that patrons can use at select park facilities.

Collection Method and Frequency

The facilities collect the fees and deposit them.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement of Expenses

Description

The Parks Department receives reimbursement from New York State, via the County's Department of Social Services for an annual Summer Youth Employment Program (SYEP). Social Services refers clients to Parks Department for placement.

Collection Method and Frequency

Reimbursement is made to the Department annually during Month 13 via a Journal Entry from Social Services.

Legislative Authority

N/A



**PK 30 – Recreation Services
Links to Fees Online**

PK - Parks, Recreation & Museums PK 30 - Recreation Services Fee Schedule	
Fee Name	Link To Fee Schedule
Aquatic Center Fees	https://www.nassaucountyny.gov/1772/Fees
Aquatic Fitness Fees	https://www.nassaucountyny.gov/1770/Aquatic-Fitness
Boat Launch Sticker Fees	http://www.nassaucountyny.gov/1794/Permits
Cantiague Park Ice Rink Fees	https://www.nassaucountyny.gov/2791/Cantiague-Park
Cantiague park Swimming Pool Fees	https://www.nassaucountyny.gov/2791/Cantiague-Park
Christopher Morley Park Ice Rink Fees	http://www.nassaucountyny.gov/2794/Christopher-Morley-Park
Christopher Morley Park Swimming Pool Fees	http://www.nassaucountyny.gov/2794/Christopher-Morley-Park
Eisenhower Park Batting Cage Fees	http://www.nassaucountyny.gov/2797/Eisenhower-Park
Eisenhower Park Mini Golf Fees	http://www.nassaucountyny.gov/2797/Eisenhower-Park
Fitness Center Fees	https://www.nassaucountyny.gov/1773/Fitness-Center
Grant Park Ice Rink Fees	http://www.nassaucountyny.gov/2799/Grant-Park
Group Fitness Fees	https://www.nassaucountyny.gov/1774/Group-Fitness-Classes
Leisure Pass Fees	https://www.nassaucountyny.gov/1790/Leisure-Pass
Nickerson Beach Park Cabana Fees	http://www.nassaucountyny.gov/2802/Nickerson-Beach-Park
Nickerson Beach Park Parking Fees	http://www.nassaucountyny.gov/2802/Nickerson-Beach-Park
North Woodmere Park Swimming Pool Fees	http://www.nassaucountyny.gov/2803/North-Woodmere-Park
Roller Skating Fees	http://www.nassaucountyny.gov/2800/Inwood-Park
Summer Recreation Program Fees	https://www.nassaucountyny.gov/3777/Summer-Recreation-Program
Swimming Programs	https://www.nassaucountyny.gov/1777/Swim-Lessons
Wantagh Park Boat Slip Fees	https://www.nassaucountyny.gov/2805/Wantagh-Park
Wantagh Park Swimming Pool Fees	https://www.nassaucountyny.gov/2805/Wantagh-Park
Wedding Ceremony Permits	http://www.nassaucountyny.gov/2104/Wedding-Ceremony-Permits
Wedding Photography Permits	http://www.nassaucountyny.gov/2105/Wedding-Photography-Permits

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	
40	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	5,655	0	10,220	0
		R0707 - RENT COUNTY PROPERTY	126,794	132,321	123,116	95,840
		R0729 - LANDMARK PROPERTY RENTAL	505,359	372,139	1,153,883	1,253,322
	BF - RENTS & RECOVERIES Total		637,809	504,461	1,287,219	1,349,162
	BH - DEPT REVENUES	R0842 - OLD BETHAGE HIST VIL	350,248	323,198	352,372	401,822
		R0843 - MUSEUM OF NAT HISTRY	40,420	49,504	57,511	65,500
		R0847 - SUMMER DAY CAMPS	12,000	12,000	12,000	12,000
		R0848 - SPECIAL USE PERMITS	12,050	78,700	133,050	71,850
		R0890 - SERVICE FEES	1,173	793	1,239	1,000
		R9824 - WELWYN REVENUE	1,000	1,000	1,000	1,000
R9830 - ROOM RENTALS		8,770	6,187	9,442	7,100	
BH - DEPT REVENUES Total	R9862 - ALCOHOL PERMITS	350	415	100	100	
	R9867 - FILM & ADVERT ACTIVITIES	2,350	0	3,200	0	
Grand Total		428,361	471,796	569,915	560,372	
			1,066,170	976,256	1,857,133	1,909,534

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description

The Parks Department collects fees from various organizations for the rent or lease of County properties.

Collection Method and Frequency

The organizations submit payment to the Parks Department monthly via check.

Legislative Authority

Use and Occupancy Permit or Contract

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0729	Title: Landmark Property Rental

**Description**

The Parks Department leases or rents County property, it identifies as Landmark Properties, to individuals who pay rent. In 2006, the real estate firm of Smith & DeGroat won a County contract to manage these properties. The County receives the revenue from the leases or rents from Smith & Degroat. The County pays invoices to Smith & Degroat for related expenses.

Collection Method and Frequency

The Smith and DeGroat bills each tenant monthly and remits to the Parks Department. The proceeds are received by the Department quarterly and deposited. NIFS automatically invoices the managing agent on a quarterly basis via a RR document.

Legislative Authority

These rents are under a permit and Leg Authority is required to approve the contract. Please see fee schedule below:

REVENUE MANUAL FISCAL YEAR 2017



LANDMARK UNIT	RENTAL INCOME Actual Use & occupancy fee January 1, 2016
CEDAMERE PRESERVE	
CEDAMERE PRESERVE	\$1,650.00
CEDAMERE PRESERVE	\$4,166.66
EISENHOWER PARK	
EISENHOWER PARK	\$1,000.00
ELDERSFIELD PRESERVE	
ELDERSFIELD PRESERVE-COTTAGE	\$800.00
ELDERSFIELD PRESERVE-MAIN HOUSE	\$3,000.00
FLAGG HOUSE	
FLAGG HOUSE	\$3,100.00
FRUGGIES FARM	
FRUGGIES FARM	\$1,050.00
FRUGGIES FARM	\$1,200.00
FRUGGIES FARM	\$0.00
JERICO HISTORIC PRESERVE	
JERICO HISTORIC PRESERVE-CARRIAGE BARN	\$1,850.00
JERICO HISTORIC PRESERVE-CHESHIRE HOUSE	\$4,000.00
JERICO HISTORIC PRESERVE-FARMLANE COTTAGE	\$1,500.00
JERICO HISTORIC PRESERVE-FARMLANE COTTAGE	\$1,150.00
JERICO HISTORIC PRESERVE-ELIAS HICKS HOUSE	\$700.00
JERICO HISTORIC PRESERVE-ELIAS HICKS HOUSE	\$700.00
JERICO HISTORIC PRESERVE-ELIAS HICKS HOUSE	\$700.00
JERICO HISTORIC PRESERVE-FARMLANE BARN	\$1,500.00
JERICO HISTORIC PRESERVE-DR. S. CARL HOME	\$2,500.00
MALCOLM HOUSE	
MALCOLM HOUSE	\$0.00
MALCOLM HOUSE	\$0.00
MALCOLM HOUSE	\$1,000.00
MUTTONTOWN PARK & PRESERVE	
MUTTONTOWN PARK & PRESERVE-BARNSWALLOW	\$2,300.00
MUTTONTOWN PARK & PRESERVE-BARNSWALLOW	\$2,150.00
MUTTONTOWN PARK & PRESERVE-BARNSWALLOW	\$2,150.00
MUTTONTOWN PARK & PRESERVE-CHELSEA CARE	\$0.00
MUTTONTOWN PARK & PRESERVE-CHELSEA GARAGE	\$1,700.00
MUTTONTOWN PARK & PRESERVE-CHELSEA LODGE	\$2,250.00
MUTTONTOWN PARK & PRESERVE-CHELSEA MANSION	\$300.00
MUTTONTOWN PARK & PRESERVE-CHELSEA MANSION	\$1,900.00
MUTTONTOWN PARK & PRESERVE-CHELSEA MANSION	\$0.00
MUTTONTOWN PARK & PRESERVE-CHELSEA WING	\$0.00
MUTTONTOWN PARK & PRESERVE-CHELSEA WING	\$900.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL	\$1,500.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL 1	\$0.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL2	\$1,500.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL2	\$0.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL 3	\$1,500.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL	\$1,500.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL	\$1,500.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL	\$1,150.00
MUTTONTOWN PARK & PRESERVE-NASSAU HALL	\$1,000.00
MUTTONTOWN PARK & PRESERVE-NORTH WING 2	\$0.00
MUTTONTOWN PARK & PRESERVE-NORTH WING 2	\$0.00
MUTTONTOWN PARK & PRESERVE	\$1,250.00
OLD MILL FARMS	
OLD MILL FARMS-TUDOR HOUSE	\$1,675.00
OLD MILL FARMS-TUDOR HOUSE	\$1,600.00
OLD MILL FARMS-TUDOR HOUSE	\$0.00
OLD MILL FARMS-TUDOR HOUSE	\$2,250.00
OLD MILL FARMS-CAPE HOUSE	\$2,500.00
SANDS POINT PARK & PRESERVE	
SANDS POINT PARK & PRESERVE-BOWLING ALLEY	\$1,800.00
SANDS POINT PARKS & PRESERVE-BOWLING ALLEY	\$1,400.00
SANDS POINT PARK & PRESERVE-CAPTAIN'S QUARTERS	\$2,800.00
SANDS POINT PARK & PRESERVE-CARETAKERS UNIT	\$2,500.00
SANDS POINT PARK & PRESERVE-GARAGE MAINTENANCE	\$1,700.00
SANDS POINT PARK & PRESERVE-LANE LODGE	\$3,000.00
SANDS POINT PARK & PRESERVE-LANE LODGE	\$2,250.00
SANDS POINT PARK & PRESERVE-LANE LODGE	\$2,000.00
SANDS POINT PARK & PRESERVE-MILLE FLEURS	\$6,600.00
SANDS POINT PARK & PRESERVE-SUPERINTENDENT	\$3,250.00
SHATTUCK PRESERVE	
SHATTUCK PRESERVE	\$0.00
SMITHERS ESTATE	
SMITHERS ESTATE	\$3,450
TACKAPUSAH PRESERVE	
TACKAPUSAH PRESERVE-MAINTENANCE HOUSE	\$1,500
TIFFANY CREEK PRESERVE	
TIFFANY CREEK PRESERVE-CARETAKER UNIT	\$3,750
TROUT LAKE	
TROUT LAKE	\$1,650
WELLWYN PRESERVE	
WELLWYN PRESERVE-CARETAKER UNIT	\$1,300
TOTAL MONTHLY RENTAL ALL UNITS	\$103,092



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0842	Title: Old Bethpage Historical Village

Description

The Parks Department collects daily village admission fees and fees for events, which occur from March through December.

Collection Method and Frequency

Old Bethpage Historical Village collects the revenue via cash, check, or credit card and records it in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0843	Title: Museum Of Natural History

Description

The Parks Department collects daily general admission fees at Garvies Point and Tackapausha Preserve.

Collection Method and Frequency

The facilities collect this revenue via cash or credit card throughout the year.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0847	Title: Summer Day Camp Fees

Description

The Parks Department collects based on license agreements to operate summer day camps in various parks. Fees range from \$1,000 to \$90,000 per season depending upon the organization and the number of enrolled campers.

Collection Method and Frequency

NIFS automatically bills twice a year based on the percentage of usage according to the license agreement. Camp operators remit the monies by check to the Parks Department, which deposits it by courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0848	Title: Special Use Permits

Description

The Parks Department collects permit fees for the use of County Park areas for wedding photos, wedding ceremonies, or other special events taking place on parkland that the County does not define within any other sub object code. The fees range from \$50 to \$3,000 based on the organization’s size and utilization needs.

Collection Method and Frequency

Users pay for Special Use Permits in advance and when the Department requests payment throughout the year. They can pay fees by cash, credit, or check to the Parks Department, which deposits the funds when it issues the permit.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9824	Title: Welwyn Revenue

Description

The Department collects permit and occupancy fees for the use of the Welwyn Preserve.

Collection Method and Frequency

Users pay in advance and when the Department requests payment throughout the year. They can pay fees by cash, credit, or check to the Parks Department, which deposits the funds when it issues the permit.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9830	Title: Room Rentals

Description

The Parks Department derives revenue from the public rental of various rooms at Old Bethpage Village Restoration, the African American Museum, and Garvies Point.

Collection Method and Frequency

The facilities collect the revenue via cash or credit card throughout the year. They record the revenue in RecTrac daily and deposit it via courier service.

**Legislative Authority**

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9862	Title: Alcohol Permits

Description

The Parks Department collects revenue for the issuance of alcohol permits.

Collection Method and Frequency

The Department collects the revenue in cash, check, or credit card when it issues the permit. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9867	Title: Film & Advert Activities

Description

The Parks Department collects use and occupancy permits issued for television and film production activities. This code also captures revenue from various advertising agreements. Still photography for students ranges from \$50 to \$100 per day and \$250 per day for commercial photography. Fees for filming range from \$350 to \$500 per day plus an administrative fee of \$50 to \$100 per hour.

Collection Method and Frequency

The Department issues permits and records revenue at various times of the year.



Legislative Authority

N/A

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 40	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0890	Title: Service Fees

Description

This revenue is from the sale of copies of Old fashioned photographs from Old Bethpage Village, Long Island, farms, buildings, people, etc.

Collection Method and Frequency

The facilities collect this revenue via cash or credit card throughout the year.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

**PK 40 – Museums
Links to Fees Online**

PK - Parks, Recreation & Museums PK 40 - Museums Fee Schedule	
Fee Name	Link To Fee Schedule
OBVR Admission	http://www.nassaucountyny.gov/2850/Old-Bethpage-Village-Restoration
Garvies Point Admission	http://www.nassaucountyny.gov/2821/Garvies-Point-Museum-and-Preserve
Tackapausha Admission	http://www.nassaucountyny.gov/2951/Tackapausha-Museum-and-Preserve
Wedding Photography Permits	http://www.nassaucountyny.gov/2105/Wedding-Photography-Permits
Wedding Ceremony Permits	http://www.nassaucountyny.gov/2104/Wedding-Ceremony-Permits

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
61	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	31,654	51,586	11,337	0
	BF - RENTS & RECOVERIES Total		31,654	51,586	11,337	0
	BH - DEPT REVENUES	R0809 - CONCESSIONS	26,100	22,495	24,413	27,500
		R0823 - GREENS FEES	1,086,524	1,206,888	1,122,211	1,312,760
		R0834 - CADDY CART FEES	33,888	35,096	31,650	39,600
		R0860 - RESERVE FOR VOLUMN ADJUSTMENT	0	0	34	0
		R0861 - REVENUE REFUNDS	0	0	9	0
		R0883 - MINIATURE GOLF	22,140	23,874	17,393	30,000
		R0983 - OPEN SPACE USAGE FEE	0	(5,685)	0	0
		R9805 - LEISURE PASS FEE	151,361	154,080	151,738	181,704
		R9830 - ROOM RENTALS	35	105	280	0
		R9860 - GOLF CART FEES	1,038,381	1,121,041	1,162,978	1,267,184
		R9861 - DRIVING RANGE FEES	756,629	726,518	691,897	909,267
		R9864 - GOLF RESERVATION FEES	300,073	290,865	283,831	408,173
		R9865 - GOLF NO SHOW FEE	1,094	899	479	1,500
		R9871 - REDEEMABLE CERTIFICATES	122,548	85,945	92,359	100,500
		R9873 - IKE GREENS FEES RED COURSE	1,411,294	1,388,523	1,405,634	1,538,988
		R9874 - IKE GREENS FEES WHITE COURSE	1,302,145	1,306,335	1,307,694	1,676,103
		R9875 - IKE GREENS FEES BLUE COURSE	1,243,089	1,287,057	1,306,895	1,613,802
	BH - DEPT REVENUES Total		7,495,299	7,644,035	7,599,494	9,107,081
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	0	23,818	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	0	23,818	0
Grand Total			7,526,952	7,695,621	7,634,649	9,107,081

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description

The Parks Department collects revenue from recreation related contracts, management agreements and licensing agreements with various vendors that provide support services to the parks system.

Collection Method and Frequency

The Parks Department bills through the NIFS Accounts Receivable system according to contracts and licensing agreements. Vendors remit payments to the Department by check, which it deposits via the courier service.

Legislative Authority

The County Legislative must approve contracts, management agreements, and licensing agreements.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0823	Title: Greens Fees

**Description**

The Parks Department collects individual and group (outing) user fees for playing golf at the County's four nine-hole golf courses located at Bay Park, Cantiague Park, Christopher Morley Park, and North Woodmere Park.

Collection Method and Frequency

The Parks Department collects revenue via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0834	Title: Caddy Cart Fees

Description

The Parks Department collects fees for the rental of caddy carts at all Nassau County Golf facilities.

Collection Method and Frequency

The Parks Department collects revenue via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description

The Parks Department collects user fees for miniature golf at Cantiague Park.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility from April through November of each year. It records the revenue in RecTrac.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fee

Description

The Parks Department derives revenue from the sale of leisure passes at recreation facilities throughout the County.

Collection Method and Frequency

The Parks Department collects revenue via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9860	Title: Golf Cart Fees

Description

The Parks Department collects the rental fees for motorized golf carts at all Nassau County Golf facilities.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9861	Title: Driving Range Fees

Description

The Parks Department collects user fees for the use of the driving range at Eisenhower Park, Cantiague Park, and North Woodmere Park.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9864	Title: Golf Reservation Fees

Description

The Parks Department derives revenue from the user fees to secure specific tee times at Eisenhower Park Golf through the golf telephone reservation system or the online reservation system.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9865	Title: Golf No Show Fee

Description

The Parks Department collects fess for missed tee times.

Collection Method and Frequency

The Parks Department collects revenue via cash, checks, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9871	Title: Redeemable Certificates

Description

The Parks Department derives revenue from the sale of gift certificates that patrons can use toward golf activities at the golf facilities.

Collection Method and Frequency

The Parks Department collects revenue via cash, check, or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9873	Title: Eisenhower Greens Fees Red

Description

The Parks Department derives revenue from individual and group (outing) user fees for playing golf at Eisenhower Red Golf Course. The Red Course is an eighteen-hole course only.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.



Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9874	Title: Eisenhower Greens Fees White

Description

The Parks Department collects revenue from individual and group (outing) user fees for playing golf at Eisenhower White Golf Course. The White Course has a nine-hole option and an eighteen-hole option.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.

Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

Department: Parks, Recreation and Museums	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9875	Title: Eisenhower Greens Fees Blue

Description

The Parks Department derives revenue from individual and group (outing) user fees for playing golf at Eisenhower Blue Golf Course. The Blue Course has a nine-hole option and an 18-hole option.

Collection Method and Frequency

The Parks Department collects revenue via cash or credit card at the facility throughout the year. The Department records the revenue in RecTrac daily and deposits it via courier service.



Legislative Authority

Please see the Legislative Authority for Parks Fees Table at the end of the Control Center descriptions for the Legislative Ordinance number.

**PK61 – Golf Operations
Links to Fees Online**

PK - Parks, Recreation & Museums PK61 - Golf Operations Fee Schedule	
Fee Name	Link To Fee Schedule
Caddy Cart Fees	http://www.nassaucountyny.gov/2036/In-Season-Fees
Driving Range Fees	http://www.nassaucountyny.gov/1789/Driving-Ranges
Golf Cart Fees	http://www.nassaucountyny.gov/2036/In-Season-Fees
Golf No Show Fees	https://www.nassaucountyny.gov/egov/parks/wbwsc/webtrac.wsc//wbsplash.html?wbp=1
Golf Reservation Fees	https://www.nassaucountyny.gov/egov/parks/wbwsc/webtrac.wsc//wbsplash.html?wbp=2
Greens Fees (All Courses)	http://www.nassaucountyny.gov/2036/In-Season-Fees
Leisure Pass Fee	http://www.nassaucountyny.gov/1790/Leisure-Pass
Miniature Golf	http://www.nassaucountyny.gov/2071/Mini-Golf



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD 2017	ORD 73 2014 6/19/14	(New in bold)	ORD 2008 1/28/08
					ORD 188	
					2010	
ALCOHOLIC BEVERAGE PERMITS - resident	GEN	PK-30	\$75	\$ 50.00	\$ 45.00	\$ 45.00
ALCOHOLIC BEVERAGE PERMITS - non-resident	GEN	PK-30	\$100	\$ 65.00	\$ 60.00	
ALCOHOLIC BEVERAGE TOTAL						
BATTING CAGE						
INDIVIDUAL- resident	GEN	PK-20		\$ 4.00	\$ 3.00	
INDIVIDUAL- non-resident	GEN	PK-20		\$ 6.00	\$ 5.00	
TEAM	GEN	PK-20		\$ 45.00	\$ 40.00	
NICKERSON BEACH						
DAILY - RESIDENT - per vehicle	GEN	PK-30	\$12	\$ 10.00	\$ 8.00	
DAILY- NON-RESIDENT - per vehicle	GEN	PK-30		\$ 37.00	\$ 35.00	
SEASON STICKER - per vehicle	GEN	PK-30				
RESIDENTS	GEN	PK-30	\$100	\$ 90.00	\$ 80.00	\$ 80.00
NON RESIDENTS	GEN	PK-30	\$250	\$ 225.00	\$ 200.00	
SENIORS, HANDICAP.,VOL FIRE,	GEN	PK-30		\$ 50.00	\$ 40.00	\$ 40.00
AUX. POLICE & VETERANS	GEN	PK-30		\$ 50.00	\$ 40.00	\$ 40.00
PROPRIETARY BUS	GEN	PK-30		\$ 45.00	\$ 40.00	
NON-PROFIT BUS	GEN	PK-30		\$ 30.00	\$ 25.00	
*15 VISITS						
SURF FISHING PERMIT	GEN	PK-30		\$ 27.00	\$ 25.00	
DOG RUN PERMIT	GEN	PK-30		\$ 27.00	\$ 25.00	
BEACH PARKING TOTAL						
CABANA RENTALS						
LOTTERY ENTRY FEE	GEN	PK-30	\$30	\$ 27.00	\$ 25.00	
CABANAS	GEN	PK-30	\$3,950	\$ 3,750.00	\$ 3,400.00	\$ 2,100.00
CABINETTE	GEN	PK-30	\$895	\$ 845.00	\$ 765.00	\$ 700.00
CABANA LOCKS	GEN	PK-30	\$6	\$ 5.50	\$ 5.00	\$ 5.00
CABANA TOTAL						



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold) ORD 188	ORD
			2017	2014	2010	2008
				6/19/14	1/3/10	1/28/08
BATTLE ROW CAMPGROUND						
CLUB GROUP - RESIDENTS (per rig, per site, per night)	GEN	PK-30	\$13	\$ 12.00	\$ 10.00	\$ 10.00
CLUB-NON-RESIDENTS	GEN	PK-30	\$30	\$ 27.00	\$ 25.00	\$ 15.00
TENT SITES - RESIDENTS	GEN	PK-30	\$15	\$ 14.00	\$ 12.00	\$ 12.00
TENT SITE - NON-RESIDENTS	GEN	PK-30	\$33	\$ 30.00	\$ 28.00	\$ 18.00
PAD SITES - RESIDENTS	GEN	PK-30	\$18	\$ 16.00	\$ 14.00	\$ 14.00
PAD SITES - NON-RESIDENTS	GEN	PK-30	\$36	\$ 33.00	\$ 30.00	\$ 20.00
PAD SITES -(ELEC) RESIDENTS	GEN	PK-30	\$26	\$ 24.00	\$ 20.00	\$ 20.00
PAD SITES -(ELEC)NON-RES.	GEN	PK-30	\$50	\$ 45.00	\$ 41.00	\$ 26.00
Campsite Late Registration Fee	GEN	PK-30	\$26	\$ 24.00	\$ 20.00	\$ 20.00
Camping Air Conditioning Fee (per day)	GEN	PK-30	\$4	\$ 3.50	\$ 2.00	\$ 2.00
DUMPING FEE	GEN	PK-30	\$8	\$ 7.00	\$ 5.00	
ROAD MAP	GEN	PK-30		\$ 2.00	\$ 1.50	
POST CARD	GEN	PK-30		\$ 0.50	\$ 0.30	
CHANGE OF SITE FEE	GEN	PK-30	\$33	\$ 30.00	\$ 25.00	\$ 25.00
RECREATIONAL VEHICLE STORAGE						
RESIDENT - per month	GEN	PK-30	\$88	\$ 80.00	\$ 75.00	
NON-RESIDENT - per month	GEN	PK-30	\$120	\$ 110.00	\$ 100.00	
DISCOUNT	GEN	PK-30	\$55	\$ 50.00		
NICKERSON BEACH CAMPGROUND						
SUMMER SEASON (DATES TBD BY COMMISSIONER)						
CAMPSITE - RESIDENTS	GEN	PK-30	\$29	\$ 26.00	\$ 22.00	\$ 22.00
CAMPSITE- NON-RESIDENTS	GEN	PK-30	\$50	\$ 46.00	\$ 42.00	\$ 32.00
TENT CAMPING - RESIDENT	GEN	PK-30	\$15	\$ 14.00	\$ 12.00	
TENT CAMPING - NON-RESIDENT	GEN	PK-30		\$ 31.00	\$ 29.00	\$ 19.00
Campsite Late Registration Fee	GEN	PK-30	\$26	\$ 24.00	\$ 20.00	\$ 20.00
Camping Air Conditioning Fee (per night)	GEN	PK-30		\$ 3.50	\$ 2.00	\$ 2.00
CHANGE OF SITE FEE	GEN	PK-30		\$ 30.00	\$ 30.00	\$ 25.00
OFF-SEASON (DATES TBD BY COMMISSIONER)						
CAMPSITE- RESIDENTS	GEN	PK-30	\$26	\$ 24.00	\$ 20.00	\$ 20.00
CAMPSITES - NON-RESIDENTS	GEN	PK-30	\$48	\$ 44.00	\$ 40.00	\$ 30.00
HARD SURFACE PARKING - RESIDENT	GEN	PK-30	\$15	\$ 14.00	\$ 12.00	\$ 12.00
HARD SURFACE PARKING - NON-RES.	GEN	PK-30	\$30	\$ 27.00	\$ 25.00	\$ 15.00
TENT SITES - RESIDENTS	GEN	PK-30	\$13	\$ 12.00	\$ 10.00	
TENT SITES - NON-RESIDENTS	GEN	PK-30	\$28	\$ 25.00	\$ 23.00	
DUMPING FEE - per load	GEN	PK-30	\$7	\$ 6.00	\$ 5.00	\$ 5.00
YOUTH GROUP TENT CAMPING - per group, per night	GEN	PK-30		\$ 33.00	\$ 30.00	
*BASED ON LOCATION						
CHANGE OF SITE FEE	GEN	PK-30	\$30	\$ 27.00	\$ 25.00	\$ 25.00
CAMPGROUND TOTAL						

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
ATHLETIC FIELDS (ALL FIELDS EXCEPT MITCHEL COMPLEX)						
SOFTBALL LEAGUE REGISTRATION						
ADULT TEAM REGISTRATION (per team)	GEN	PK-30		\$ 44.00	\$ 40.00	\$ 40.00
YOUTH TEAM REGISTRATION (per team)	GEN	PK-30		\$ 27.00	\$ 25.00	\$ 25.00
NON-RESIDENT (per team)	GEN	PK-30		\$ 65.00	\$ 60.00	\$ 60.00
SOFTBALL FIELD USE (per hr)						
NON-LIGHTED FIELD, ADULT (18 YRS AND OLDER) per hr.	GEN	PK-30	\$20	\$ 13.00	\$ 12.00	\$ 12.00
NON-LIGHTED FIELD, YOUTH(17 YRS AND UNDER) per hr.	GEN	PK-30			no charge	\$ 10.00
NON-LIGHTED FIELD, NON-RESIDENT per hr. (all ages)	GEN	PK-30		\$ 38.00	\$ 35.00	\$ 24.00
NON-LIGHTED FIELD, Nassau CTY based for profit (all ages)	GEN	PK-30		\$ 26.00	\$ 24.00	
LIGHTED FIELD, ADULT (18 YEARS AND OLDER) per hr.	GEN	PK-30		\$ 55.00	\$ 50.00	\$ 50.00
LIGHTED FIELD, YOUTH(17 YEARS AND UNDER) per hr.	GEN	PK-30		\$ 55.00	\$ 50.00	\$ 50.00
LIGHTED FIELD, NON-RESIDENT per hr. (all ages)	GEN	PK-30		\$ 165.00	\$ 150.00	\$ 100.00
LIGHTED FIELD, Nassau CTY based for profit (all ages)	GEN	PK-30		\$ 82.00	\$ 75.00	
TOURNAMENT FEE						
ONE DAY/FIRST DAY	GEN	PK-30		\$ 275.00	\$ 250.00	\$ 250.00
ADDITIONAL DAY	GEN	PK-30		\$ 137.00	\$ 125.00	\$ 125.00
One day/First day of multi-day tournament - Non-Resident (all ages)	GEN	PK-30		\$ 550.00	\$ 500.00	
Additional Days - Non-Resident (all ages)	GEN	PK-30		\$ 275.00	\$ 250.00	
MULTI-PURPOSE FIELD AND COURT USE						
NON-LIGHTED- RESIDENT per hr.	GEN	PK-30	\$33	\$ 16.00	\$ 15.00	\$ 15.00
NON-LIGHTED-YOUTH (17 YRS AND UNDER) per hr.	GEN	PK-30		\$ 16.00	\$ 15.00	\$ 15.00
NON-LIGHTED - NON-RESIDENT per hr.	GEN	PK-30		\$ 65.00	\$ 60.00	\$ 30.00
NON-LIGHTED - Nassau County Based For Profit Organization (all ages)	GEN	PK-30		\$ 33.00	\$ 30.00	
LIGHTED - RESIDENT per hr.	GEN	PK-30		\$ 80.00	\$ 75.00	\$ 75.00
LIGHTED - YOUTH RESIDENT(17 YRS AND UNDER) per hr.	GEN	PK-30		\$ 80.00	\$ 75.00	\$ 75.00
LIGHTED - NON-RESIDENT per hr.	GEN	PK-30		\$ 300.00	\$ 300.00	\$ 150.00
LIGHTED - Nassau County Based For Profit Organization (all ages)	GEN	PK-30		\$ 165.00	\$ 150.00	
EISENHOWER PARK BALL FIELDS						
SENIOR SOFTBALL (non-peak hours TDB by Commissioner)	GEN	PK-30			NO CHARGE	NO CHARGE
OPEN SPACE - Residents & NC based organizations	GEN	PK-30		\$ 190.00	\$ 175.00	\$ 175.00
Nassau County Sponsored League Fee (all sports, all ages, season tbd by Comm.) per team	GEN	PK-30		\$ 2,750.00	\$ 2,500.00	
TURF BASEBALL/SOFTBALL FIELDS						
Non-Lighted per hour	GEN	PK-30		\$ 60.00		
Lighted per hour	GEN	PK-30		\$ 100.00		
TURF FIELDS MULTI-PURPOSE - Cantiague						
Non-Lighted per hour	GEN	PK-30		\$ 100.00		
Lighted per hour	GEN	PK-30		\$ 200.00		
TURF FIELDS MULTI-PURPOSE - Cedar Creek	GEN	PK-30		\$ 100.00		
Permit Fees						
Senior softball (non peak hours) per session	GEN	PK-30				
Non resident league per session	GEN	PK-30				
Lights 2-1/4 hour session	GEN	PK-30				



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
MITCHEL ATHLETIC COMPLEX STADIUM						
Track meet set up (UP TO 6 hours)	GRT	PK-89		\$ 1,100.00	\$ 1,000.00	\$ 1,000.00
Lights per hr	GRT	PK-89		\$ 250.00	\$ 100.00	\$ 100.00
High Jumps	GRT	PK-89		\$ 27.00	\$ 25.00	
Pole Vault	GRT	PK-89		\$ 27.00	\$ 25.00	
Hurdles	GRT	PK-89		\$ 27.00	\$ 25.00	
Steeple Chase	GRT	PK-89		\$ 27.00	\$ 25.00	
Starting Blocks	GRT	PK-89		\$ 27.00	\$ 25.00	
Football, Lacrosse, Soccer (scholastic groups) per game	GRT	PK-89		\$ 850.00	\$ 800.00	
Additional Charges for lights - per hour	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
Ticket Booths	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
Stadium Clean Up Fee	GRT	PK-89		\$ 550.00	\$ 500.00	\$ 500.00
Charges for Locker rooms	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
Charges for Training rooms	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
Tournament Fee (one day/first day)	GRT	PK-89		\$ 550.00	\$ 500.00	
Additional days (each)	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
Field Lining						
Soccer	GRT	PK-89		\$ 475.00	\$ 475.00	
Softball/Baseball	GRT	PK-89		\$ 75.00	\$ 75.00	
Football	GRT	PK-89		\$ 575.00	\$ 575.00	
Track & Field Sectors						
Hammer, discus, shot put, javelin	GRT	PK-89		\$ 27.00	\$ 25.00	
Locker rooms	GRT	PK-89		\$ 25.00		
Dragging Field (twice)	GRT	PK-89		\$ 35.00	\$ 30.00	
Night Fee (6pm - 11pm)	GRT	PK-89		\$ 660.00		
FIELD FEES						
FIELDS 1 - 4, A & B (NON-LIGHTED) per hour	GRT	PK-89		\$ 27.00	\$ 25.00	\$ 25.00
FIELDS 1 - 4, A & B (LIGHTED) per hour	GRT	PK-89		\$ 65.00	\$ 60.00	\$ 60.00
NORTH FIELDS 6-7 (NON-LIGHTED) per hour	GRT	PK-89		\$ 16.00	\$ 15.00	\$ 15.00
TOURNAMENT STADIUM						
FIELD USAGE (NON-LIGHTED) per hour	GRT	PK-89		\$ 220.00	\$ 200.00	\$ 200.00
FIELD USAGE (LIGHTED) per hour	GRT	PK-89		\$ 330.00	\$ 300.00	\$ 300.00
CAMP FEE (per day)						
	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
SPORTSPLEX USAGE (per day)						
	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
MITCHEL ATHLETIC COMPLEX						
CLASSROOM (PER HOUR)	GRT	PK-89		\$ 27.50	\$ 25.00	\$ 25.00
BARRICADE FENCING SET UP (PER 25 SECTIONS)	GRT	PK-89		\$ 110.00	\$ 100.00	\$ 100.00
MITCHEL PARK TOTAL						

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold) ORD 188	ORD
			2017	2014	2010	2008
				6/19/14	1/3/10	1/28/08
ICE HOCKEY PROGRAMS						
WINTER REGISTRATION						
Class "A" & "B" Divisions Travel (All-Star League)(bantam, midg, mite, etc)	GEN	PK-30	\$1,100	\$ 1,000.00	\$ 924.00	
CLASS B DIV. (ALL STAR LG)	GEN	PK-30			\$ 590.00	
Class "B" Division In-House (Recreation League)	GEN	PK-30	\$395	\$ 360.00	\$ 330.00	\$ 300.00
Class "C" Division (Beginner Clinic)	GEN	PK-30	\$265	\$ 240.00	\$ 220.00	\$ 200.00
PROFESSIONAL HOCKEY PRACTICE						
RESIDENTS (NOT-TO-EXCEED)	GEN	PK-30		\$ 7.00	\$ 6.00	
NON-RESIDENTS(NOT-TO EXCEED)	GEN	PK-30		\$ 9.00	\$ 8.00	
EXHIBITION GAMES						
RESIDENTS						
ADULTS	GEN	PK-30		\$ 12.00	\$ 11.00	
CHILDREN	GEN	PK-30		\$ 9.00	\$ 8.00	
SENIORS, HANDICAP., VOL FIRE	GEN	PK-30		\$ 7.00	\$ 6.00	
AUX. POLICE & VETERANS	GEN	PK-30		\$ 7.00	\$ 6.00	
NON-RESIDENTS						
ADULTS	GEN	PK-30		\$ 16.00	\$ 15.00	
CHILDREN	GEN	PK-30		\$ 11.00	\$ 10.00	
TOURNAMENT ENTRANCE FEE PER TEAM	GEN	PK-30		\$ 240.00	\$ 220.00	
ICE SKATING RINKS						
ADMIS. PUB SESSIONS RESIDENTS						
ADULTS - resident	GEN	PK-30	\$9	\$ 8.00	\$ 7.00	\$ 7.00
ADULTS - non resident	GEN	PK-30		\$ 22.00	\$ 20.00	
CHILDREN - resident	GEN	PK-30		\$ 6.00	\$ 5.00	\$ 5.00
CHILDREN - non-resident	GEN	PK-30		\$ 15.00	\$ 14.00	
SENIORS, HANDICAP., VOL FIRE	GEN	PK-30		\$ 5.00	\$ 4.00	\$ 4.00
AUX. POLICE & VETERANS	GEN	PK-30		\$ 5.00	\$ 4.00	\$ 4.00
ADMIS PUB SESSIONS NON-RESID.						
ADULTS	GEN	PK-30		see	see	\$ 14.00
CHILDREN	GEN	PK-30		above	above	\$ 10.00
SPEC. SKATING PRG. PER SESSION	GEN	PK-30		\$ 27.00	\$ 25.00	\$ 25.00
LOCKER KEY REPLACEMENT						
SKATE BOX LOCKER	GEN	PK-30		\$ 6.00	\$ 5.00	
SKATE RENTAL	GEN	PK-30		\$ 0.30	\$ 0.25	
SKATE SHARPENING	GEN	PK-30	\$9	\$ 6.00	\$ 5.00	\$ 5.00
GENERAL SKATES	GEN	PK-30		\$ 8.00	\$ 7.00	
CHARTERS						
INDOOR RINKS						
PROPRIETARY	GEN	PK-30		\$ 450.00	\$ 415.00	\$ 375.00
NON-PROFIT ORGANIZATIONS	GEN	PK-30		\$ 350.00	\$ 325.00	\$ 325.00
EARLY BIRD MULTIPLE RATES	GEN	PK-30		\$ 335.50	\$ 305.00	\$ 275.00
OUTDOOR RINKS						
PROPRIETARY	GEN	PK-30	\$395	\$ 345.00	\$ 315.00	\$ 285.00
NON-PROFIT ORGANIZATIONS	GEN	PK-30	\$295	\$ 250.00	\$ 225.00	\$ 225.00
PROFESSIONAL SKATING INSTRUCTION						
GENERAL GROUP INSTRUCTION						
ADULTS(PER LESSON SESSION)	GEN	PK-30		\$ 130.00	\$ 120.00	\$ 120.00
CHILDREN(PER LESSON SESSION)	GEN	PK-30		\$ 130.00	\$ 120.00	\$ 120.00
SPECIAL GROUP INSTRUCTION						
NON-PROFIT ORG.(PER PERSON) (min 15 people/fee inc ad ch)	GEN	PK-30		\$ 70.00	\$ 65.00	
PRIVATE LESSONS(exc. RINK ADMISSIONS)						
PROFESSIONAL(std lesson is 20 minutes)	GEN	PK-30		\$ 107.00	\$ 97.50	\$ 97.50
STAFF PRO (PER 1/2 HOUR)	GEN	PK-30		\$ 107.00	\$ 97.50	\$ 97.50
ICE DANCING INSTRUCTION						
PROFESSIONAL(std lesson is 20 minutes) (fee does not incl adm)	GEN	PK-30		\$ 107.00	\$ 97.50	\$ 97.50

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014 6/19/14	ORD 188 2010 1/3/10	2008 1/28/08
LEISURE PASS (VALID 3 YEARS)						
RESIDENT (13 & OLDER) (must renew every 3 years)	GEN	PK	\$30	\$ 25.00	\$ 25.00	
SENIOR CIT LEISURE PASSPORT (one-time fee)	GEN	PK		\$ 25.00	\$ 25.00	\$ 25.00
DISABILITY (one-time fee)	GEN	PK		\$ 25.00	\$ 25.00	\$ 25.00
LEISURE PASS TOTAL						
MARINA - DOCKING						
Entry fee for the lottery (non-refundable, non-pro-rated)	GEN	PK-30	\$30	\$ 27.00		
DAILY DOCKING						
Daily dockage per foot - RESIDENT	GEN	PK-30		\$ 2.00		
Daily dockage per foot - NON-RESIDENT PER DAY	GEN	PK-30		\$ 6.00		
SEASONAL DOCKAGE (RESIDENTS ONLY)						
SLIPS WITH COMMON WATER/ NO ELECTRIC	GEN	PK-30				
PER FOOT	GEN	PK-30		\$ 90.00	\$ 60.00	\$ 50.00
MINIMUM	GEN	PK-30		\$ 1,610.00	\$ 1,320.00	\$ 750.00
SLIPS WITH WATER AND ELECTRIC	GEN	PK-30				
PER FOOT	GEN	PK-30		\$ 110.00	\$ 75.00	\$ 65.00
MINIMUM	GEN	PK-30			\$ 1,650.00	\$ 1,430.00
MARINA - LAUNCHING RAMPS						
RESIDENT ANNUAL PERMIT - SEASONAL	GEN	PK-30	\$70	\$ 55.00	\$55	\$50
COMMERCIAL ANNUAL PERMIT - SEASONAL	GEN	PK-30		\$ 480.00	\$425	
RESIDENT DAILY PERMIT	GEN	PK-30	\$25	\$ 22.00	\$25	
COMMERCIAL & NON-RES. PERMIT	GEN	PK-30		\$ 175.00	\$125	
Marina Docking (Cont'd)						
Winter in Water Storage						
Nassau County Resident - per foot	GEN	PK-30		\$ 38.00		
Non- Resident - per foot	GEN	PK-30		\$ 50.00		
Cow Meadow Marina						
MINIATURE GOLF - EISENHOWER						
RESIDENTS - Adult (18 years & older)	GEN	PK-30	\$9	\$ 8.00		
RESIDENTS - Child	GEN	PK-30	\$6	\$ 5.00		
NON-RESIDENTS GUESTS	GEN	PK-30	\$13	\$ 11.00	\$ 5.00	
SENIORS, HANDICAP., VOL FIRE	GEN	PK-30	\$6	\$ 5.00		
AUX. POLICE & VETERANS	GEN	PK-30	\$6	\$ 5.00		
DELUXE MINIATURE GOLF (ESN PK MAX CHG)	GEN	PK-20			\$ 9.00	
DELUXE MINI GOLF TOTAL						
MINIATURE GOLF - WANTAGH						
MUSEUM FACILITIES						
AFRICAN AMERICAN MUSEUM						
General Admission - ADULT	GEN	PK-40		\$ 2.50		\$ 2.00
General Admission - CHILDREN	GEN	PK-40		\$ 1.50		\$ 1.00
NATURE MUSEUMS (Garvies & Tackapausha)						
General Admission	GEN	PK-40		\$ 4.00		\$ 3.00
Children 5-12 (4-14 years old) + Tackapausha	GEN	PK-40		\$ 3.00		\$ 2.00
Dingy Rack Rental - Seasonal	GEN	PK-40		\$ 90.00		

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
OLD BETHPAGE VILLAGE						
General Admission-Adult -	GEN	PK-40	\$12	\$ 11.00		\$ 10.00
Children 5-12 yrs./Handicapped - (4-14 years old)	GEN	PK-40		\$ 8.00		\$ 7.00
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40		\$ 8.00		\$ 7.00
Aux Pol. & A225 Veterans	GEN	PK-40		\$ 8.00		\$ 7.00
Groups						
Church use fee	GEN	PK-40		\$ 220.00		
Educational Groups	GEN	PK-40	\$6	\$ 5.00		
Non-Educational Groups	GEN	PK-40				
Adults	GEN	PK-40	\$7	\$ 5.50		
Children 5-12 yrs - (4-14 years old).	GEN	PK-40	\$6	\$ 4.50		
Interpret Maint. Staff Svcs.	GEN	PK-40		\$ 55.00		
Interpret Vehicle Use	GEN	PK-40		\$ 82.00		
LONG ISLAND FAIR						
Adult	GEN	PK-40	\$14	\$ 11.00		
Children 5-12 yrs./Handicapped	GEN	PK-40		\$ 6.00		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40		\$ 6.00		
Aux Pol. & A225 Veterans	GEN	PK-40		\$ 6.00		
SANDS POINT PRESERVE						
Gen. Admission						
Adults/Children (13 & older)	GEN	PK-40		\$ 6.00		\$ 5.00
Medieval Festival						
Adults	GEN	PK-40		\$ 11.00		\$ 10.00
Children 5-12 yrs.(4-14 years old)	GEN	PK-40		\$ 6.00		\$ 5.00
Falaise Tour						
Adults Only	GEN	PK-40		\$ 8.00		\$ 7.00
Groups, Sr.	GEN	PK-40		\$ 7.00		\$ 6.00
Special Tours						
A.	GEN	PK-40		\$ 2.00		
B.	GEN	PK-40		\$ 3.00		
C.	GEN	PK-40		\$ 4.00		
Admission to Wedgwood Collection	GEN	PK-40				
Group	GEN	PK-40				
Admission to Falaise Estate	GEN	PK-40				
Group	GEN	PK-40				
Combination Ticket	GEN	PK-40		\$ 11.00		
Group	GEN	PK-40		\$ 9.00		
ROOM RENTAL -ALL MUSEUM FACILITIES						
Room I (small) per hour	GEN	PK-40		\$ 22.00		
Room II (medium) per hour	GEN	PK-40		\$ 33.00		
Room III(large) per hour	GEN	PK-40		\$ 55.00		
EDUCATIONAL PROGRAMS						
ALL MUSEUM FACILITIES						
Educational Groups Programs I	GEN	PK-40		\$ 27.00		
Educational Groups Programs II	GEN	PK-40		\$ 38.00		
Educational Groups Programs III	GEN	PK-40		\$ 50.00		
Spec. Educ. Prg.I	GEN	PK-40		\$ 6.00		
Spec. Educ. Prg.II	GEN	PK-40		\$ 11.00		
Spec. Educ. Prg.III	GEN	PK-40		\$ 16.00		
Spec. Educ. Prg.IV	GEN	PK-40		\$ 22.00		
Spec. Educ. Prg.V	GEN	PK-40		\$ 27.00		
SPECIAL EVENTS						
(Other than L.I.Fair)						
Adults	GEN	PK-40		\$ 8.00		
Children 5-12 yrs./Handicapped	GEN	PK-40		\$ 5.00		
Res. Senior/Vol/AmbCorps./NC Vol Frfr.	GEN	PK-40		\$ 5.00		
Aux Pol. & A225 Veterans	GEN	PK-40		\$ 5.00		

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
PARKING						
SPECIAL GROUP PERMIT	GEN	PK-30		\$ 2.00		\$ 1.00
SPECIAL EVENT	GEN	PK-30		\$ 4.00		
SPECIAL EVENT PARKING INVOLVING UNUSUAL MAINT.	GEN	PK-30		\$ 6.00		\$ 5.00
PARKING FOR NON-RESIDENTS	GEN	PK-30		\$ 12.00		
PICNIC RESERVATION PERMIT						
			250 lg			
Shelter Fee	GEN	PK-30	\$150	\$ 110.00	\$ 110.00	\$ 100.00
Up to 100	GEN	PK-30	\$75	\$ 60.00	\$ 60.00	
101 to 250	GEN	PK-30	\$140	\$ 115.00	\$ 115.00	
251 to 500	GEN	PK-30	\$300	\$ 240.00	\$ 250.00	
500 to 1000	GEN	PK-30		\$ 640.00	\$ 650.00	
CEDAR CREEK	GEN	PK-30	\$195			
EISENHOWER PARK						
"A" AREAS	GEN	PK-30	\$150	\$ 110.00	\$ 110.00	\$ 100.00
"B" AREAS	GEN	PK-30	\$190	\$ 165.00	\$ 165.00	\$ 150.00
"C" AREAS	GEN	PK-30	\$260	\$ 220.00	\$ 220.00	\$ 200.00
Non-Resident Vehicle Permit	GEN	PK-30		\$ 11.00	\$ 11.00	
Fee for picnic reservation permit	GEN	PK-30				
Picnic Area Service Vehicle Permit	GEN	PK-30		\$ 82.00	\$ 82.00	\$ 75.00
PICNICS TOTAL						
RADIO CONTROL FLYERS						
RESIDENT PERMITS	GEN	PK-30		\$ 22.00		
NON-RESIDENT PERMITS	GEN	PK-30		\$ 22.00		
RIFLE AND PISTOL RANGE						
RESIDENTS- ADULTS	GRT	GRT-89		\$ 12.00	\$ 10.00	
- YOUTHS	GRT	GRT-89		\$ 11.00		\$ 7.00
NON-RESIDENTS - ADULTS	GRT	GRT-89		\$ 25.00	\$ 20.00	
- YOUTH	GRT	GRT-89		\$ 12.00		
SENIORS, HANDICAP, VOL. FIRE	GRT	GRT-89		\$ 4.00		
AUX. POLICE & VETS	GRT	GRT-89		\$ 4.00		
RESIDENT CLUBS	GRT	GRT-89	\$30	\$ 22.00	#REF!	
JUNIOR CLUBS	GRT	GRT-89	\$15	\$ 11.00	#REF!	
JUNIOR CLUBS - non resident	GRT	GRT-89		\$ 44.00		
CLUBS based outside of Nassau County	GRT	GRT-89		\$ 77.00	\$ 80.00	
AGENCIES - N.C. LAW ENFORCEMENT	GRT	GRT-89		\$ 36.00		
-NON-N.C. LAW ENFOR.	GRT	GRT-89		\$ 85.00		
-NON-N.C. BUSINESS	GRT	GRT-89		\$ 60.00		
-U.S. GOVT. AGENCIES	GRT	GRT-89		\$ 44.00		
LOCKER RENTALS	GRT	GRT-89		\$ 24.00	\$ 24.00	
*BASED ON NUMBER OF PEOPLE						
CLASSROOM RENTALS						
RESIDENT	GRT	GRT-89	\$40	\$ 18.00		
NON-RESIDENT	GRT	GRT-89	\$60	\$ 60.00	\$ 60.00	
MERCHANDISE						
AMMUNITION - 22 CALIBER	GRT	GRT-89		\$ 6.00		
- 38 CALIBER	GRT	GRT-89		\$ 22.00		
- 9mm - 50 ROUND BOX	GRT	GRT-89		\$ 22.00		
TARGETS - REGULAR (5 for \$1.00)	GRT	GRT-89		\$ 0.20		
SHOOTING GLASSES	GRT	GRT-89		\$ 16.00		
SHOOTING MUFFS	GRT	GRT-89		\$ 16.00		
SHOOTING MUFFS - Rental per day	GRT	GRT-89		\$ 3.00		
SHOOTING MUFFS - Rental per year	GRT	GRT-89		\$ -		
ROLLER RINK CHARTER						
SINGLE USE - DAYTIME	GEN	PK-30		\$ 33.00		
- EVENING	GEN	PK-30		\$ 44.00		
MULTI USE(MIN. 3 DATES) -DAYTIME	GEN	PK-30		\$ 27.00		
-EVENING	GEN	PK-30		\$ 38.00		
ROLLER SKATING RINKS						
RESIDENTS	GEN	PK-30		\$ 3.00		
NON-RESIDENT	GEN	PK-30		\$ 5.00		
SKATE RENTAL	GEN	PK-30		\$ 4.00		
NICKERSON BEACH ACTIVITY CENTER	GEN	PK-30		\$ 33.00		\$ 30.00
ROOM CHARTER (PER HOUR)	GEN	PK-30	\$50	\$ 33.00		\$ 30.00
SPECIALIZED SPORTS PROGRAM	GEN	PK-30		\$ 30.00		
SWIM LOCKER RENTAL						
SEASON	GEN	PK-30		\$ 9.00	\$ 9.00	
DAILY	GEN	PK-30		\$ 0.30	\$ 0.50	
LOCKER KEY REPLACEMENT	GEN	PK-30		\$ 6.00	\$ 5.50	
DAILY - WANTAGH	GEN	PK-30		\$ 1.00	\$ 0.75	\$ 0.50

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014 6/19/14	ORD 188 2010 1/3/10	2008 1/28/08
SWIMMING POOLS						
Christopher Morley & Nickerson Beach						
DAILY-ADULTS - RESIDENTS	GEN	PK-30	\$7	\$ 6.00	\$ 6.00	
-NON RESIDENTS	GEN	PK-30		\$ 16.00	\$ 12.00	
-CHILDREN -RESIDENTS	GEN	PK-30	\$5	\$ 4.00	\$ 4.00	
-NON-RESIDENT	GEN	PK-30		\$ 11.00	\$ 8.00	
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30	\$5	\$ 4.00		\$ 3.00
AUX. POLICE & VETS	GEN	PK-30	\$5	\$ 4.00		\$ 3.00
POOL MEMBERSHIP						
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)						
Water Theme Parks:						
Cantiague, N Woodmere & Wantagh						
DAILY ADULTS - RESIDENTS	GEN	PK-30	\$9	\$ 8.00	\$ 8.00	\$ 7.00
- NON-RESIDENTS	GEN	PK-30		\$ 27.00	\$ 22.00	\$ 20.00
CHILDREN - RESIDENTS	GEN	PK-30		\$ 6.00	\$ 6.00	\$ 5.00
NON - RESIDENTS	GEN	PK-30		\$ 20.00	\$ 17.00	\$ 15.00
SENIORS, HANDICAP, VOL FIRE	GEN	PK-30	\$5	\$ 4.00		\$ 3.00
AUX POLICE & VETS	GEN	PK-30	\$5	\$ 4.00		
Wrist bracelet for slide pool	GEN	PK-30				
POOL MEMBERSHIPS						
Family	GEN	PK-30	\$265	\$ 250.00	\$ 235.00	\$ 225.00
Individual Resident Adult	GEN	PK-30	\$110	\$ 100.00	\$ 100.00	\$ 90.00
Individual Resident Sr. Citizen	GEN	PK-30	\$60	\$ 55.00	\$ 60.00	\$ 50.00
POOL MEMBERSHIP						
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)						
EISENHOWER- AQUATICS CENTER						
DAILY ADMISSION - ADULT- RESID.	GEN	PK-30	\$7	\$ 6.00		
-NON-RESID.	GEN	PK-30	\$20	\$ 16.00		
-CHILDREN-RES.	GEN	PK-30	\$5	\$ 4.00	\$ 3.50	
- NON-RES.	GEN	PK-30	\$13	\$ 11.00	\$ 6.50	
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30	\$4	\$ 3.00	\$ 3.00	
AUX. POLICE & VETS	GEN	PK-30	\$4	\$ 3.00	\$ 3.00	
TOTAL HEALTH MEMBERSHIP (POOL & FITNESS)						
12 MONTH						
-ADULT - RESIDENT	GEN	PK-30		\$ 590.00	\$ 594.00	\$ 540.00
CHILD - RESIDENT (12 YRS AND UNDER - POOL ONLY)	GEN	PK-30		\$ 300.00	\$ 302.50	\$ 275.00
-ADULT - NON-RESIDENT	GEN	PK-30		\$ 900.00	\$ 742.50	\$ 675.00
CHILD - NON-RESIDENT (15YRS AND UNDER - POOL ONLY)	GEN	PK-30		\$ 565.00	\$ 456.50	\$ 415.00
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30		\$ 400.00	\$ 412.50	\$ 375.00
AUX. POLICE & VETS	GEN	PK-30		\$ 400.00	\$ 412.50	\$ 375.00
TEEN HIGH SCHOOL	GEN	PK-30		\$ 440.00	\$ 440.00	\$ 400.00
FAMILY (2 ADULTS NO CHILDREN)	GEN	PK-30		\$ 790.00	\$ 797.50	\$ 725.00
FAMILY (2 ADULTS WITH CHILDREN)	GEN	PK-30		\$ 1,000.00	\$ 1,072.50	\$ 975.00
FAMILY (1 ADULTS WITH CHILDREN)	GEN	PK-30		\$ 850.00	\$ 880.00	\$ 800.00
SENIOR FAMILY (2 ADULTS NO CHILDREN)	GEN	PK-30		\$ 630.00	\$ 632.50	\$ 575.00
NON-RESIDENT FAMILY	GEN	PK-30		\$ 1,500.00	\$ 1,237.50	\$ 1,125.00
6 MONTH						
-ADULT - RESIDENT (16 YRS AND OLDER)	GEN	PK-30		\$ 330.00	\$ 330.00	\$ 300.00
CHILD - RESIDENT (15 YRS AND YOUNGER)	GEN	PK-30		\$ 165.00	\$ 165.00	\$ 150.00
-ADULT - NON-RESIDENT	GEN	PK-30		\$ 630.00	\$ 467.50	\$ 425.00
CHILD - NON-RESIDENT (15YRS AND YOUNGER)	GEN	PK-30		\$ 400.00	\$ 247.50	\$ 225.00
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30		\$ 270.00	\$ 269.50	\$ 245.00
AUX. POLICE & VETS	GEN	PK-30		\$ 270.00	\$ 269.50	\$ 245.00
TEEN HIGH SCHOOL	GEN	PK-30		\$ 240.00	\$ 247.50	\$ 225.00
FAMILY (2 ADULTS NO CHILDREN)	GEN	PK-30		\$ 520.00	\$ 528.00	\$ 480.00
FAMILY (2 ADULTS WITH CHILDREN)	GEN	PK-30		\$ 740.00	\$ 742.50	\$ 675.00
FAMILY (1 ADULTS WITH CHILDREN)	GEN	PK-30		\$ 545.00	\$ 544.50	\$ 495.00
SENIOR FAMILY (2 ADULTS NO CHILDREN)	GEN	PK-30		\$ 435.00	\$ 434.50	\$ 395.00
NON-RESIDENT FAMILY	GEN	PK-30		\$ 1,080.00	\$ 880.00	\$ 800.00
NON-RESIDENT CHILD (13-17 yrs)	GEN	PK-30				
DAILY ADMISSION PUNCH CARD - 20 visits	GEN	PK-30		\$ 110.00	\$ 110.00	\$ 100.00
COLLEGE STUDENT - DECEMBER BREAK	GEN	PK-30		\$ 38.00	\$ 38.50	\$ 35.00
COLLEGE STUDENT - SUMMER BREAK	GEN	PK-30		\$ 105.00	\$ 104.50	\$ 95.00
TOTAL HEALTH ONE DAY PASS - per day	GEN	PK-30		\$ 25.00	\$ 16.50	\$ 15.00
LIFEGUARD TRAINING	GEN	PK-30		\$ 110.00	\$ 110.00	\$ 100.00

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
Swimming Access Pass (pool and locker room use only)						
12 MONTH						
-RESIDENT	GEN	PK-30				
-NON-RESIDENT	GEN	PK-30			\$ 550.00	
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30			\$ 198.00	
AUX. POLICE & VETS	GEN	PK-30			\$ 244.00	
6 MONTH						
-RESIDENT	GEN	PK-30			\$ 192.50	
-NON-RESIDENT	GEN	PK-30			\$ 330.00	
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30			\$ 110.00	
AUX. POLICE & VETS	GEN	PK-30			\$ 137.50	
CHARTER/COMPETITION/TRAINING						
- 50 METER	GEN	PK-30	\$50	\$ 45.00	\$ 44.00	
-25 METER	GEN	PK-30	\$30	\$ 27.00	\$ 28.00	
LOCKER RENTAL						
	GEN	PK-30		\$ 3.00	\$ 2.00	
PARTY ROOM RENTAL-Birthday Parties + admission						
Birthday parties (plus admissions)	GEN	PK-30		\$ 55.00	\$ 55.00	
Corporate/other catered parties	GEN	PK-30		\$ 275.00	\$ 275.00	
NASSAU SWIM CONFERENCE REGISTRATION (per person)						
	GEN	PK-30		\$ 45.00	\$ 44.00	\$ 40.00
SWIMMING LESSONS(GROUP)						
REGISTRATION FEE	GEN	PK-30	\$8	\$ 6.00		
SWIMMING LESSONS (TEN LESSONS)	GEN	PK-30	\$75	\$ 70.00	\$ 65.00	\$ 55.00
BASIC RESCUE & WATER SAFETY	GEN	PK-30		\$ 33.00	\$ 35.00	\$ 30.00
ADVANCED LIFE SAVING	GEN	PK-30		\$ 93.00	\$ 95.00	
BABYSITTING						
	GEN	PK-30		\$ 3.00		\$ 2.00
FITNESS PROGRAMS						
Registration Fee	GEN	PK-30		\$ 6.00		
Lifestyle Programs	GEN	PK-30		\$ 66.00	\$ 66.00	\$ 60.00
Personal Training (a session is one hour)	GEN	PK-30		\$ 38.00	\$ 38.50	\$ 35.00
Personal Training (a session is one hour) - NON-RESIDENT	GEN	PK-30		\$ 82.00		
Personal Training (five one-hour sessions)	GEN	PK-30		\$ 165.00	\$ 165.00	\$ 150.00
Personal Training (five one-hour sessions) - NON-RESIDENT	GEN	PK-30		\$ 302.00		
Personal Training (eight one-hour sessions)	GEN	PK-30		\$ 275.00		
Personal Training (eight one-hour sessions) - NON-RESIDENT	GEN	PK-30		\$ 495.00		
Personal Training (twelve one-hour sessions)	GEN	PK-30		\$ 360.00		
Personal Training (twelve one-hour sessions) - NON-RESIDENT	GEN	PK-30		\$ 522.00		
Personal Training (1/2 hr session)	GEN	PK-30		\$ 22.00		
Personal Training (1/2 hr session) - NON-RESIDENT	GEN	PK-30		\$ 44.00		
Personal Training (1/2 hr each session- 5 sessions)	GEN	PK-30		\$ 100.00		
Personal Training (1/2 hr each session -5 sessions) - NON-RESIDENT	GEN	PK-30		\$ 175.00		
Personal Training (1/2 hr each session- 8 sessions)	GEN	PK-30		\$ 150.00		
Personal Training (1/2 hr each session-8 sessions) - NON-RESIDENT	GEN	PK-30		\$ 265.00		
Personal Training (1/2 hr each session- 12 sessions)	GEN	PK-30		\$ 200.00		
Personal Training (1/2 hr each session - 12 sessions) - NON-RESIDENT	GEN	PK-30		\$ 330.00		
FITNESS/AEROBICS PROGRAMS						
Registration Fee	GEN	PK-30		\$ 6.00		
1 HR PROGRAM - one class per week	GEN	PK-30		\$ 60.00	\$ 60.50	\$ 55.00
1 HR PROGRAM - two classes per week	GEN	PK-30		\$ 108.00	\$ 109.00	\$ 99.00
1 HR PROGRAM - three classes per week	GEN	PK-30		\$ 155.00	\$ 155.00	\$ 141.00
1 HR PROGRAM - four classes per week	GEN	PK-30		\$ 200.00	\$ 198.00	\$ 180.00
1/2 HR PROGRAM - one class per week	GEN	PK-30		\$ 33.00	\$ 33.00	\$ 30.00
1/2 HR PROGRAM - two classes per week	GEN	PK-30		\$ 60.00	\$ 60.50	\$ 55.00
1/2 HR PROGRAM - three classes per week	GEN	PK-30		\$ 88.00	\$ 88.00	\$ 80.00
1/2 HR PROGRAM - four classes per week	GEN	PK-30		\$ 115.00	\$ 115.50	\$ 105.00
YOUTH CLASSES						
30-minute class	GEN	PK-30		\$ 55.00	\$ 55.00	\$ 50.00
45-minute class	GEN	PK-30		\$ 64.00	\$ 64.00	\$ 58.00
90-minute class	GEN	PK-30		\$ 82.00	\$ 82.50	\$ 75.00
VACATION CAMP						
DAILY	GEN	PK-30		\$ 38.00	\$ 38.50	\$ 35.00
WEEKLY	GEN	PK-30		\$ 165.00	\$ 165.00	\$ 150.00
ACTIVE DUTY MILITARY AND THEIR SPOUSE AND CHILDREN						
DAILY USE OF COUNTY POOLS WITH ACTIVE ID	GEN	PK-30		NO FEE		

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD 2017	ORD 73 2014 6/19/14	(New in bold) ORD 188 2010 1/3/10	ORD 2008 1/28/08
POOL MEMBERSHIP						
POOL RENTAL (CORPORATE EVENTS, SCHOOL OUTINGS)						
CANTIAGUE						
SEASONAL POOL PERMIT						
FAMILY	GEN	PK-30	\$265	\$ 250.00		
INDIVIDUAL	GEN	PK-30	\$110	\$ 100.00		
SENIORS,HANDICAP.,VOL.FIRE	GEN	PK-30	\$60	\$ 55.00		
AUX. POLICE & VETS	GEN	PK-30	\$60	\$ 55.00		
NASSAU SWIM CONFERENCE REGIS.	GEN	PK-30		\$ -		
SWIMMING LESSONS (excluding Nick Beach pool) 10 lessons						
Registration Fee	GEN	PK-30		\$ 70.00	\$ 65.00	\$ 55.00
SWIMMING LESSONS GROUP						
BEGINNERS	GEN	PK-30		\$ -	\$ 60.50	\$ 55.00
BASIC RESCUE & WATER SAFETY	GEN	PK-30		\$ -	\$ 33.00	\$ 30.00
ADVANCED LIFE SAVING	GEN	PK-30		\$ -	\$ 93.50	
SWIMMING POOLS TOTAL						
TENNIS						
DURING PEAK SEASON - DAY & EVENING (peak TBD by Comm.)	GEN	PK-30	\$6	\$ 5.50		
DURING NON- PEAK SEASON - DAY & EVENING (peak TBD by Comm.)	GEN	PK-30		\$ 3.50		
TOURNAMENTS						
TEAMS (PER TEAM)	GEN	PK-30		\$ 11.00		\$ 10.00
INDIVIDUALS	GEN	PK-30		\$ 11.00		
SINGLES	GEN	PK-30		\$ 11.00		
DOUBLES	GEN	PK-30		\$ 11.00		
VOLLEYBALL LEAGUE						
	GEN	PK-30		\$ 165.00		
MOTEL CORPORATE LEISURE PASSPORT						
LEISURE PASSPORT TOTAL						
GOLF						
EISENHOWER PARK						
LOCKER RENTAL (Calendar year)	GEN	PK-60		\$ 110.00	\$ 110.00	
SUMMER RECREATION PROGRAM (PER CHILD) (\$750 +\$150 after care)						
	GEN	PK-30		\$ 900.00		
FEES FOR 18 HOLES WEEKENDS & HOLIDAYS						
BLUE COURSE						
RESIDENTS - weekends	GEN	PK-60	\$42	\$ 40.00	\$ 36.00	
NON RESIDENTS - weekends	GEN	PK-60		\$ 57.00		
NON-RESIDENT guest - weekends	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS - weekends	GEN	PK-60	\$40	\$ 37.00		
SUPER TWILIGHT RATE (JUNE 1- AUGUST 1 AFTER 6:30PM) per person	GEN	PK-60		\$ 13.00		
WHITE COURSE						
RESIDENTS - weekends	GEN	PK-60		\$ 42.00	\$ 38.00	
NON RESIDENTS - weekends	GEN	PK-60		\$ 57.00	\$ 52.00	\$ 42.00
NON-RESIDENT guest - weekends	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS weekends	GEN	PK-60	\$40	\$ 39.00		
SUPER TWILIGHT RATE (JUNE 1- AUGUST 1 AFTER 6:30PM) per person	GEN	PK-60		\$ 13.00		
FEES FOR 18 HOLES WEEKDAYS						
BLUE COURSE						
RESIDENTS - weekdays	GEN	PK-60	\$37	\$ 35.00	\$ 32.00	
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 50.00	\$ 47.00	\$ 37.00
NON-RESIDENT guest - weekdays	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS - weekdays	GEN	PK-60	\$20	\$ 18.00		
SUPER TWILIGHT RATE (JUNE 1- AUGUST 1 AFTER 6:30PM) per person	GEN	PK-60		\$ 13.00		
WHITE COURSE						
RESIDENTS - weekdays	GEN	PK-60		\$ 39.00	\$ 32.00	
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 50.00		\$ 37.00
NON-RESIDENT guest - weekdays	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS - weekdays	GEN	PK-60		\$ 20.00		
SUPER TWILIGHT RATE (JUNE 1- AUGUST 1 AFTER 6:30PM) per person	GEN	PK-60		\$ 13.00		



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD	ORD 73	(New in bold)	ORD
			2017	2014	ORD 188	2008
				6/19/14	1/3/10	1/28/08
RED COURSE ONLY - 18 HOLES - WEEKDAYS						
RESIDENTS - weekdays	GEN	PK-60		\$ 42.00	\$ 39.00	\$ 36.00
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 65.00		\$ 45.00
NON-RESIDENT guest - weekdays	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS - weekdays	GEN	PK-60	\$26	\$ 24.00		
RESIDENT TWILIGHT (INCLUDES GREEN & CART) - WEEKDAY	GEN	PK-60		\$ 35.00		\$ 30.00
NON-RESIDENT TWILIGHT (INCLUDES GREEN & CART)	GEN	PK-60		\$ 58.00		\$ 30.00
RED COURSE ONLY - 18 HOLES - WEEKENDS/HOLIDAY						
RESIDENTS - weekends	GEN	PK-60	\$48	\$ 47.00	\$ 44.00	
NON RESIDENTS - weekends	GEN	PK-60		\$ 70.00		\$ 49.00
NON-RESIDENT guest - weekends	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS -weekends	GEN	PK-60	\$48	\$ 45.00		\$ 41.00
RESIDENT & NON-RES GUEST TWILIGHT (INCLUDES GREEN & CART)	GEN	PK-60		\$ 40.00		\$ 35.00
NON-RESIDENT TWILIGHT (INCLUDES GREEN & CART)	GEN	PK-60		\$ 58.00		\$ 40.00
WHITE & BLUE COURSES (9 HOLES)						
FEES FOR 9 HOLES WEEKENDS - EISENHOWER						
RESIDENTS - weekends	GEN	PK-60		\$ 22.00	\$ 20.00	
SR. CITS/HANDICAPPED /VETERANS	GEN	PK-60	\$22	\$ 19.00		\$ 18.00
NON RESIDENTS - weekends	GEN	PK-60		\$ 52.00		
NON-RESIDENT guest - weekends	GEN	PK-60				\$ 23.00
NON-RESIDENT guest	GEN	PK-60				
FEES FOR 9 HOLES WEEKDAYS - EISENHOWER						
RESIDENTS - weekdays	GEN	PK-60		\$ 22.00	\$ 20.00	
SR. CITS/HANDICAPPED /VETERANS	GEN	PK-60	\$15	\$ 13.00		\$ 12.00
NON-RESIDENTS - weekdays	GEN	PK-60	\$35	\$ 36.00		\$ 22.00
NON-RESIDENT guest - weekdays	GEN	PK-60				\$ 22.00
NON-RESIDENT guest	GEN	PK-60				\$ 22.00
BAY,CANTIAGUE, MORLEY, NO. WOODMERE						
FEES FOR 9 HOLES WEEKENDS & HOLIDAYS						
RESIDENTS - weekends	GEN	PK-60	\$20	\$ 19.00	\$ 17.00	
SR. CITS/HANDICAPPED /VETERANS	GEN	PK-60		\$ 18.00		\$ 15.00
NON RESIDENTS - weekends	GEN	PK-60		\$ 42.00		
NON-RESIDENT guest - weekends	GEN	PK-60				
NON-RESIDENT guest	GEN	PK-60				
FEES FOR 9 HOLES WEEKDAYS						
RESIDENTS - weekdays	GEN	PK-60		\$ 19.00	\$ 17.00	
SR. CITS/HANDICAPPED /VETERANS	GEN	PK-60		\$ 11.00		\$ 10.00
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 28.00		\$ 20.00
NON-RESIDENT guest - weekdays	GEN	PK-60				
SR. CITS/HANDICAPPED /VETERANS - weekdays	GEN	PK-60				
VOL. AMB./FIREFIGHTERS/ AUX. POLICE						

REVENUE MANUAL FISCAL YEAR 2017



LEGISLATIVE AUTHORITY FOR PARKS FEES

FEE NAME	FUND	DIVISION	ORD 2017	ORD 73 2014 6/19/14	(New in bold) ORD 188 2010 1/3/10	ORD 2008 1/28/08
Motor CARTS - 9 holes (Bay, Cantiague, Morley, No Woodmere)						
RESIDENTS - weekdays	GEN	PK-60	\$22	\$ 20.00	\$ 19.00	
NON RESIDENTS - weekdays	GEN	PK-60	\$26	\$ 24.00		
NON-RESIDENT guest - weekdays	GEN	PK-60		\$ -		
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-60	\$15	\$ 11.00		
VOL. AMB./FIREFIGHTERS/ AUX. POLICE						
JUNIOR RATE - ALL COURSES EXCEPT RED (18 YEARS AND UNDER MON-THURSDAY AFTER 1:00 PM.)						
18 HOLES per person	GEN	PK-60	\$17	\$ 16.00	\$ 16.50	\$ 15.00
9 HOLES per person	GEN	PK-60	\$14	\$ 13.00	\$ 13.00	\$ 12.00
WINTER GOLF EISENHOWER PARK FEES FOR 18 HOLES WEEKENDS & HOLIDAYS						
RESIDENTS - weekends	GEN	PK-60		\$ 17.00	\$ 16.50	
NON RESIDENTS - weekends	GEN	PK-60		\$ 38.00		
FEES FOR 18 HOLES WEEKDAYS						
RESIDENTS - weekdays	GEN	PK-60		\$ 15.00	\$ 13.50	
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 35.00		
SR. CITIS/HANDICAPPED /VETERANS - weekends	GEN	PK-60		\$ 8.00		
WINTER GOLF 9 HOLE GOLF COURSES FEES FOR 9 HOLES WEEKENDS & HOLIDAYS						
RESIDENTS - weekends	GEN	PK-60		\$ 12.00	\$ 11.00	
NON RESIDENTS - weekends	GEN	PK-60		\$ 28.00		
FEES FOR 9 HOLES WEEKDAYS						
RESIDENTS - weekdays	GEN	PK-60		\$ 11.00	\$ 10.00	
NON-RESIDENTS - weekdays	GEN	PK-60		\$ 26.00		
SR. CITIS/HANDICAPPED /VETERANS - weekdays	GEN	PK-60		\$ 6.00		
GREENS FEES TOTAL						
GOLF CARTS						
CADDY CART RENTAL						
9 HOLES	GEN	PK-60		\$ 6.00	\$ 5.50	\$ 5.00
18 HOLES	GEN	PK-60	\$6	\$ 4.00	\$ 3.50	\$ 3.00
MOTOR CART RENTAL 9 HOLES (EISENHOWER)						
RESIDENTS	GEN	PK-60		\$ 22.00	\$ 20.00	\$ 18.00
NON-RESIDENTS	GEN	PK-60	\$28	\$ 26.00		
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-60	\$15	\$ 13.00		\$ 12.00
NON-RESIDENT - guest	GEN	PK-60				
Carts at No. Woodmere	GEN	PK-60				
18 HOLES						
RESIDENTS	GEN	PK-60	\$38	\$ 36.00	\$ 34.00	\$ 31.00
NON-RESIDENTS	GEN	PK-60	\$44	\$ 40.00		
SR. CITIS/HANDICAPPED /VETERANS	GEN	PK-60	\$29	\$ 22.00		\$ 20.00
NON-RESIDENT - guest	GEN	PK-60				
CART RENTAL TOTAL						
GOLF DRIVING RANGE						
30 BALL BUCKET	GEN	PK-60		\$ 5.00	\$ 5.00	
40 BALL BUCKET	GEN	PK-60		\$ 6.00	\$ 5.50	
50 BALL BUCKET	GEN	PK-60		\$ 7.00	\$ 6.50	
60 BALL BUCKET	GEN	PK-60		\$ 8.00	\$ 8.00	
GOLF CLUB RENTAL	GEN	PK-60		\$ 3.00		
PRE-PAID CARD						
440 BALLS	GEN	PK-60		\$ 55.00	\$ 55.00	\$ 50.00
920 BALLS	GEN	PK-60		\$ 110.00	\$ 110.00	\$ 100.00
1400 BALLS	GEN	PK-60		\$ 165.00	\$ 165.00	\$ 150.00
1920 BALLS	GEN	PK-60		\$ 220.00	\$ 220.00	\$ 200.00
2320 BALLS	GEN	PK-60		\$ 275.00	\$ 275.00	\$ 250.00
3200 BALLS	GEN	PK-60		\$ 330.00	\$ 330.00	\$ 300.00
5200 BALLS	GEN	PK-60		\$ 550.00	\$ 550.00	\$ 500.00
GOLF TOURNAMENTS						
TOURNAMENT ADMINISTRATION FEE						
EISENHOWER PARK	GEN	PK-60		\$ 300.00		
MORLEY, CANTIAGUE, BAY, NO. WOODMERE	GEN	PK-60		\$ 120.00		
Tournaments (Greens fees + cart)-per person						
RED COURSE - WEEKEND	GEN	PK-60		\$ 150.00	\$ 137.50	\$ 125.00
RED COURSE - WEEKDAY	GEN	PK-60		\$ 115.00	\$ 104.50	\$ 95.00
WHITE COURSE - WEEKEND	GEN	PK-60		\$ 121.00	\$ 110.00	\$ 100.00
WHITE COURSE - WEEKDAY	GEN	PK-60		\$ 90.00	\$ 82.50	\$ 75.00
BLUE COURSE - WEEKEND	GEN	PK-60		\$ 90.00	\$ 82.50	\$ 75.00
BLUE COURSE - WEEKDAY	GEN	PK-60	\$75	\$ 73.00	\$ 66.00	\$ 60.00
GOLF TEE TIME RESERVATION						
PER PERSON PER RESERVATION	GEN	PK-60		\$ 11.00	\$ 5.00	\$ 10.00
SEASONAL GOLF PASS						
RESIDENT - per person	GEN	PK-60		\$ 27.00	\$ 27.50	\$ 25.00
NON-RESIDENT - per person	GEN	PK-60		\$ 60.00	\$ 55.00	\$ 50.00
GOLF OUTING COURSE RENTAL FEE						
RED COURSE	GEN	PK-60		\$ 17,000.00	\$ 15,400.00	\$ 14,000.00
WHITE COURSE	GEN	PK-60		\$ 14,000.00	\$ 12,650.00	\$ 11,500.00
BLUE COURSE	GEN	PK-60		\$ 11,000.00	\$ 9,900.00	\$ 9,000.00
GOLF TEE-TIME SEASONAL SUBSCRIPTION						
RED COURSE - per 4 people, 20 weeks	GEN	PK-60		\$ 4,000.00	\$ 3,960.00	\$ 3,600.00
WHITE COURSE - per 4 people, 23 weeks	GEN	PK-60		\$ 3,500.00	\$ 3,520.00	\$ 3,200.00



DEPARTMENT OF SHARED SERVICES

The Shared Services Department is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through the applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

HISTORICAL TREND

PR - SHARED SERVICES

Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BF - RENTS & RECOVERIES	387,291	317,380	497,771	350,000
BH - DEPT REVENUES	18,379	206,784	161,386	251,800
Grand Total	405,670	524,164	659,156	601,800

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
10	BF - RENTS & RECOVERIES	R0709 - SALE COUNTY PROPERTY	43,881	19,854	20,890	50,000
		R07AU - PROCEEDS FROM ON LINE AUCTION	343,411	297,526	476,880	300,000
	BF - RENTS & RECOVERIES Total		387,291	317,380	497,771	350,000
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	1,779	1,834	686	1,800
		R9700 - ON-LINE VENDOR REG/SUBSCRIPTION	16,600	204,950	160,700	250,000
	BH - DEPT REVENUES Total		18,379	206,784	161,386	251,800
Grand Total			405,670	524,164	659,156	601,800

Department: Shared Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R07AU	Title: Proceeds from Online Auctions

Description:

The Office of Shared Services receives proceeds from the sale of surplus inventory via online auctions.

Collection Method and Frequency:

The Office of Shared Services receives payment in the form of a check for each item sold. Auctions are conducted by a contractor and are held sporadically during the year depending on how many surplus items are available.

Legislative Authority:

Legislative approval of the contract.



Department: Shared Services	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0709	Title: Sale of County Property

Description:

Shared Services sells unusable county property such as furniture, vehicles, IT equipment, etc. The following is the process to sell such items:

Shared Services receives a letter from user departments stating that they possess surplus vehicles for sale and then prepares a formal bid listing all surplus vehicles. The bid states the day and times when vehicles can be visually inspected and the bid opening date.

Shared Services then sends a letter to all purchasers on its used vehicle list advising them when vehicles can be inspected, days, times, and bid opening date. This information is also posted on the Nassau County Website Bid Solicitation Board and advertised in Newsday. On the bid opening date, bids are opened and recorded on a spreadsheet. Bid deposits are sent to the Treasurer’s Office and the vendor is issued a receipt for their deposit.

Shared Services then awards each individual vehicle to the highest bidder. A sales order signed by the Director of Shared Services is prepared and approved by the County Attorney’s Office and the Deputy County Executive. Upon receiving approved sales orders, Shared Services then mails the sales order to the purchaser.

The purchaser comes into Shared Services to pay for the balance owed on the sales order. The purchaser is issued a deposit slip which they take to the Treasurer’s Office and pays the balance. When he returns to the Shared Services Department with the deposit slip showing paid in full, the Shared Services Department gives the purchaser the keys & titles to the vehicles.

Collection Method and Frequency:

The Shared Services Department receives proceeds from vehicle auctions sporadically during a year starting about two weeks after an auction has taken place. The number of auctions can vary from 2 to 3 per year, but can have more if surplus vehicles are available for sale.

Legislative Authority:

By Ordinance No. 373-1991, as amended by Ordinance No. 429-1991.

Department: Shared Services	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

**Description:**

Miscellaneous receipts from vendors paying charges to make copies of bids, bid results, etc. from Freedom of Information Law (FOIL) requests at \$.25cents per copy. Also included are receipts from the toner recycling blanket contract, unexpected vendor rebates, refunds from vendors for overcharges and any other receipts of monies that are very nominal in nature.

Collection Method and Frequency:

The funds are collected on a random daily basis as the vendor copying requests are made or as the instances stated above occur.

Legislative Authority:

Public Officers Law, Article 6, Sections 84-90

Department: Shared Services	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9700	Title: On-Line Vendor Registration/Subscription

Description:

Revenues in this code are generated as a result of an E-Government/Smart Government Initiative utilizing Shared Services's E-Procurement software to provide vendor subscription services via the web for a fee of \$125 annually. The service provides an alert notification to subscription members of bids posted on the Nassau County website. The revenue will be collected via a web based charge to the vendor's credit card.

Collection Method and Frequency:

The Shared Services Department receives premium e-mail subscription fees from vendors sporadically throughout a year.

Legislative Authority:

Ordinance No. 72-2014



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) has seven functional areas: Administration, Engineering, Operations, Planning, Fleet, Permits & Contracts and Real Estate.

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development, and management of human resources, information technology, and public information. Included in the Administration Division is the Capital Program Office, which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Departmental operations.

ENGINEERING

The Engineering Division administers and coordinates engineering activities related to the public infrastructure of Nassau County. Subdivisions within Engineering include the following.

- **Water/Wastewater Engineering** handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, ground water contamination issues as well as all storm water management program components including drainage, design, and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all pump stations and sanitary sewer infrastructure.
- **Civil and Site Engineering** designs and constructs all buildings and structures under the control of the County.
- **Traffic Engineering** performs traffic surveys on all County roadways. They guide decision-making for signs, signals, and other devices for direction and control of traffic and improvements in street and highway safety design for all users of Nassau County's roadways including motorists, motorcyclists, bicyclists, and pedestrians.
- **Traffic Safety Division** manages the Nassau County Child Passenger Safety Program that trains parents how to restrain their children in an appropriate child safety seat. It also manages the County's STOP DWI Program that works to reduce the number of deaths or injuries in alcohol- and drug-related crashes. The STOP DWI Coordinator administers the program and coordinates the efforts of law enforcement, prosecution of offenders, probation, and public information and education. Traffic Safety, working with Traffic Engineering, helps in site selection for the Red Light Camera/School Zone Program using engineering data along with safety statistics.



- **Transit Division** oversees and manages the County's bus contract with Transdev Services, Inc 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.

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.

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 the County's portion of the New York Metropolitan Planning Council's (NYMTC) Unified Planning Work Program (UPWP), a requirement for receiving federal transportation design and construction grants, and serves as the grant managers and project managers for community development, transportation and infrastructure planning grants.

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.

PERMITS & CONTRACTS

Division ensures compliance with County requirements and specifications on work by others adjacent to county property /right of way, directly in and on county right of way and connections to the sewer collection system. This division is also responsible for the sale of Bid Documents for Nassau County Contract Proposals.

REVENUE MANUAL FISCAL YEAR 2017



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.

HISTORICAL TREND

PW - PUBLIC WORKS DEPARTMENT				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BC - PERMITS & LICENSES	603,677	1,639,919	1,897,362	2,783,000
BD - FINES & FORFEITS	480	0	0	1,000
BF - RENTS & RECOVERIES	9,819,242	13,217,623	16,736,063	13,312,702
BG - REVENUE OFFSET TO EXPENSE	155,611	286,033	278,931	300,000
BH - DEPT REVENUES	48,424,215	50,530,634	50,420,020	49,883,869
BI - CAP BACKCHARGES	0	(93,242)	0	0
BJ - INTERDEPT REVENUES	18,554,863	14,725,097	14,338,604	14,536,457
BW - INTERFUND CHARGES REVENUE	5,319,838	5,140,357	4,935,019	6,158,274
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,880,684	9,580,425	6,037,976	6,879,000
SA - STATE AID REIMBURSEMENT OF EXPENSES	63,759,273	70,106,510	67,540,724	67,607,800
Grand Total	152,517,883	165,133,356	162,184,699	161,462,102

REVENUE MANUAL FISCAL YEAR 2017



CONTROL CENTERS ARE DISCUSSED BELOW

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
00	BC - PERMITS & LICENSES	R0504 - ROAD OPENING	551,554	612,140	1,263,147	1,200,000
		R0529 - TRAFFIC SIGNAL PERMIT	0	7,500	0	0
		R0539 - HAULING	43,360	43,575	80,175	80,000
		R0540 - MAPS-SEWER AS BUILT	7,938	6,360	21,991	13,000
		R0541 - DUMPSTER PERMITS	0	0	0	0
		R0542 - BENCHMARK BOOKS	825	710	0	0
		R0544 - COST OF CONSTRUCTION FEE	0	969,634	532,049	990,000
	BC - PERMITS & LICENSES Total		603,677	1,639,919	1,897,362	2,283,000
	BD - FINES & FORFEITS	R0603 - FINES	480	0	0	500
	BD - FINES & FORFEITS Total		480	0	0	500
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	27,426	2,054,494	109,434	0
		R0707 - RENT COUNTY PROPERTY	574,801	561,648	991,511	484,625
		R0709 - SALE COUNTY PROPERTY	2,032,114	3,945,931	6,642,584	5,000,000
		R0716 - COLISEUM UTILITIES	2,169,660	1,317,770	(1,650,491)	0
		R0717 - COLISEUM RENTAL	382,367	320,490	(472,789)	3,420,000
		R0718 - COLISEUM CONCESSIONS	528,491	(284,019)	(250,691)	0
		R0720 - RENTAL MITCHELL FIELD PROPERTY	2,435,826	2,422,188	4,039,405	3,018,117
		R0722 - LOST AND ABANDONED PROPERTY	0	2,234	21	0
		R0731 - MITCHELL FIELD VETERANS HOUSING PROJECT	0	0	0	1,389,960
		R0733 - COLISEUM ADVERTISING REVENUE	76,618	163,721	0	0
		R0734 - MARRIOTT LIGHTHOUSE HEATING AND CHILLING	348,091	296,053	111,624	0
		R0735 - COLISEUM PARKING REVENUE	397,789	310,319	(310,319)	0
		R0737 - APPROVALS PERIOD RENT FOR COLISEUM	0	390,000	0	0
		R0738 - CONSTRUCTION PERIOD RENT FOR COLISEUM	0	0	1,090,000	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	486	0	320	0
	BF - RENTS & RECOVERIES Total		8,973,668	11,500,830	10,300,608	13,312,702
	BG - REVENUE OFFSET TO EXPENSE	R2051 - REIMB UTILITY EXPENSES	155,611	286,033	278,931	300,000
	BG - REVENUE OFFSET TO EXPENSE Total		155,611	286,033	278,931	300,000
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	71,573	1,198	3,285	5,000
		R0808 - FEES	0	0	0	0
		R0809 - CONCESSIONS	118,420	108,130	125,598	120,000
		R080A - SUBDIVISION PLAN REVIEW	(107,920)	15,550	10,700	0
		R080B - 239F PLAN REVIEW	0	0	0	0
		R080C - NON-STORMWATER DISCHARGES-STORMWATER SYS	8,350	0	0	0
		R080G - INSPECTOR SERVICES BACKCHARGE	38,309	95,463	174,677	40,000
		R080I - 239F PLAN REVIEW - INITIAL SUBMISSION	0	34,500	113,250	100,000
		R080R - 239F PLAN REVIEW - RE-SUBMISSION	0	12,950	11,840	100,000
		R0815 - PLANS	76,530	95,670	60,450	75,000
		R0825 - REAL EST EXP RECVRY	0	0	880,000	0
		R0888 - REIMB EXPENSES IGT	27,530	0	0	0
		R9807 - RULE BOOK SALES	3,485	1,020	2,760	5,000
		R9868 - SUBDIVISION PLAN REVIEW	100,905	53,140	0	75,000
		R9869 - 239-K REVIEW	113,413	195,936	0	0
	BH - DEPT REVENUES Total		450,595	613,556	1,382,560	520,000
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	9,743,626	8,316,435	6,873,773	6,940,877
	BJ - INTERDEPT REVENUES Total		9,743,626	8,316,435	6,873,773	6,940,877
	BW - INTERFUND CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	1,569,513	1,393,453	2,255,232	1,400,000
		R1115 - INTERFUND REVENUES OTHER	126,255	328,455	313,823	421,714
		R7703 - STOP DWI GRANT REVENUES	140,000	150,000	150,000	140,000
	BW - INTERFUND CHARGES REVENUE Total		1,835,768	1,871,908	2,719,055	1,961,714
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	45,583	2,399	0
		R0928 - FEDERAL TRANSPORTATION AUTHORITY	0	227,557	0	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	399,397	29,592	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		399,397	302,732	2,399	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	145,354	373,009	115,172	175,000
		R106M - MARCHISELLI FUNDING	72,889	7,546	0	75,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		218,243	380,555	115,172	250,000
Grand Total			22,381,064	24,911,968	23,569,859	25,568,793

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0504	Title: Road Opening

Description:

This revenue is derived from fees received from road opening/right of way permit applications which are required anytime work is performed on a Nassau County road./right of way. Effective 2016, this fee has two components Commercial and Residential. Commercial Permits are \$550 per application with \$920 inspection fee (\$1470). Residential permits are \$275 per application with \$460 inspection fee (\$735)

**Collection Method and Frequency:**

The application fees are collected on the date of submittal to the Permits & Contract Division within the Department of Public Works. Frequency of fee collection varies according to the season, with an increase during the spring and summer seasons. Approximately one thousand permits are issued yearly

Legislative Authority:

Nassau County Ordinance 176-2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0539	Title: Hauling

Description:

Hauling Permit is required to move a vehicle or combination of vehicles on roadways under the jurisdiction of Nassau County and whose dimensions and weights exceeds those specified in Article 10, Section 385, of the Vehicle & Traffic Law. Effective 2016 the Hauling Permit fee is \$150.00 per vehicle, a copy of the company's insurance policy is required.

Collection Method and Frequency:

The application fees are collected on date of submittal to the Permits & Contract Division and the estimated frequency of permits issued is approximately 500 on a yearly basis.

Legislative Authority:

Nassau County Ordinance 176-2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0540	Title: Maps-Sewer As Built

Description:

Sewer as Built Maps are documents used by engineering firms for subdivision submittals, utility agencies, and builders within Nassau County. The fee for sewer as built maps is \$126.00 per sheet.



Collection Method and Frequency:

These fees are collected on date of submittal to the Permits & Contract Division, an estimated frequency of maps provided on a yearly basis is 150.

Legislative Authority:

Nassau County Ordinance 176-2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0544	Title: Cost of Construction Fee

Description:

Pursuant to Section 1610 of the Nassau County Charter and Section 334-a of the New York State Real Property Law, the Nassau County Planning Commission has subdivision approval jurisdiction for all unincorporated areas in the county. Public Works is responsible for the review of development proposals.

Collection Method and Frequency:

If the value of construction estimate is greater than \$250,000 and is not a major subdivision defined by §334a of the Real Property Law in addition to the base initial fee of \$1,500 the applicant will be required to pay 0.75% of the estimated construction value.

Legislative Authority:

Nassau County Ordinance 176-2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The County, upon recommendation of the Planning Commission, has the authority to levy a \$10,000 fine per occurrence for unauthorized building construction. When such an infraction is discovered, the County Attorney assesses the fine against the violator. The fine is intended to be both punitive and a deterrent to future infractions.

**Collection Method and Frequency:**

When a landowner is found to have violated Section 334-a.13 of the New York State Real Property Law and has either conveyed property or started construction prior to receiving either a subdivision approval letter, or a Letter of Non-Jurisdiction from the Planning Commission, the matter is referred to the County Attorney for investigation and potential prosecution. The County Attorney will forward their recommendations to the County Legislature to impose and collect any applicable fines. The money is received by the County Treasurer and credited to the Planning Commission's Fines and Forfeits revenue line.

Legislative authority:

Nassau County Administrative Code Section 1610.7

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is received from the leasing of County property.

Collection Method and Frequency:

This revenue is billed with invoices, either monthly or annually depending upon the account and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0709	Title: Sale County Property

Description:

This revenue is received from the sale of County property.

Collection Method and Frequency:

This revenue is recognized when sales transaction occurred. The sales proceeds are then deposited with the Treasurer within a day or two.

REVENUE MANUAL FISCAL YEAR 2017



Legislative Authority:

Sales are entered into in accordance with County regulations.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BF	Title: Department Revenues
Sub-Object Code: R0717	Title: Coliseum Rental

Description:

Rental payment from Nassau Event Center (NEC) with target opening of Nassau Veterans Memorial Coliseum on April 2017.

Collection Method and Frequency:

Monthly

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0720	Title: Rental Mitchell Field Property

Description:

This revenue is received from the lease of the Mitchel Field property

Collection Method and Frequency:

This revenue is billed with invoices monthly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Rentals agreements are entered into in accordance with County regulations.

REVENUE MANUAL FISCAL YEAR 2017



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BF	Title: Department Revenues
Sub-Object Code: R0731	Title: Mitchel Field Veterans Housing Project

Description:

This is use and occupancy revenue for Mitchel Field Veterans Housing Project. In 2017 the funds will be accounted for on a gross basis.

Collection Method and Frequency:

Outside company collected revenues and reimbursed to County on quarterly basis

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2051	Title: REIMB Utility Expenses

Description:

This revenue is received from utility reimbursement from Navy building

Collection Method and Frequency:

This revenue is received on a monthly basis.

Legislative Authority:

Agreements are entered into in accordance with County regulations.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801/R0808	Title: Miscellaneous Receipts

Description:



DPW realizes revenue from various sources in this code: reimbursement of their share of electrical usage from buildings within the Mitchel Field Complex that are occupied by the U.S. Naval Exchange and Mercy Medical Center as one electrical meter exists for these buildings; back charges to various utilities and contractors for construction inspection time spent on road opening permits. In addition, this Department receives revenue from FOIL requests, topographical maps, subpoenas and hauling permits.

Collection Method and Frequency:

Reimbursement is received by DPW accounts staff.

Legislative Authority:

Nassau County Ordinance 128-2006 for Hauling Permits; FOIL Requests are covered under Freedom of Information Law, reimbursement of utility expenses not listed under any ordinance.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is generated by the County building food services concession contract (excluding concessions in the parks) and the copy machine concession contract providing services in the County Building located at 240 Old Country Road.

Collection Method and Frequency:

This revenue is billed with invoices monthly and checks are mailed to the department. The checks are then deposited with the Treasurer within a day or two. Outstanding receivables are tracked by the department using an Excel spreadsheet.

Legislative Authority:

Leases and permits are entered into in accordance with County regulations.

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080G	Title: Inspector Services Back charge

Description:

Reimbursement of Inspection Service work performed outside of regular county time.



Collection Method and Frequency:

\$70 per hour, as needed.

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080I	Title: 239 Plan Sub Plan Review-Initial Submission

Description:

Initial reviewing fees for Subdivision map that requires the approval of the commissioner of Public Works pursuant to Section 334-a of the Real Property Law

Collection Method and Frequency:

\$7000 and an additional \$300 per lot

Legislative Authority:

Nassau County Ordinance 176 – 2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080R	Title: 239F Plan Review-Re-Submission

Description:

Re-Submission reviewing fees for Subdivision map that requires the approval of the commissioner of Public Works pursuant to Section 334-a of the Real Property Law

Collection Method and Frequency:

Department charges an additional fee of \$700 for each occasion that plans are resubmitted.

Legislative Authority:

Nassau County Ordinance 176 – 2015

REVENUE MANUAL FISCAL YEAR 2017



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0815	Title: Plans

Description:

Contractors wishing to bid on particular contracts can purchase sets of plans/books for the proposed work that will then assist them in formulating their bids. Fees increased to \$300 effective in 2016.

Collection Method and Frequency:

Fees collected at time of application by DPW.

Legislative Authority:

Nassau County Ordinance 176 – 2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9807	Title: Rule Book Sales

Description:

This \$160.00 fee is charged for the purchase of specification books (rule books) as used on DPW contracts.

Collection Method and Frequency:

Checks received by DPW staff.

Legislative Authority:

Nassau County Ordinance 128-2006

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9868	Title: Subdivision Plan Review

**Description:**

The Department charges a fee to review proposed development of land parcels, to insure developments meet specific standards as they relate to drainage, traffic, sanitation, etc. Fees increased from \$3,500 to \$7,000 for initial submissions and from \$350 to \$700 for resubmissions in 2016.

Collection Method and Frequency:

Checks received and deposited by DPW staff.

Legislative Authority:

Nassau County Ordinance 176-2015

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BW	Title: Inter-fund Charges Revenue
Sub-Object Code: R1110	Title: Indirect Charge Recovery

Description:

Indirect Administrative chargebacks

Collection Method and Frequency:

Charges were upload by Comptroller's Dept.

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BW	Title: Inter-fund Charges Revenue
Sub-Object Code: R1115	Title: Indirect Charge Recovery

Description:

Building Occupancy from Methadone grant

Collection Method and Frequency:

Journal entry prepare by Comptroller on quarterly basis

REVENUE MANUAL FISCAL YEAR 2017



Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: BW	Title: Inter-fund Charges Revenue
Sub-Object Code: R7703	Title: Stop DWI Grant Revenues

Description:

Labor charges from STOP-DWI Plan

Collection Method and Frequency:

DPW prepare journal entry and Comptroller approved

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The Mosquito Control Program (MCP) is responsible for the monitoring/control of mosquitoes countywide. The MCP is an Integrated Pest Management (IPM) type program, which minimizes the use of chemicals and employs water management, wetlands restoration along with larvae surveillance/control techniques. The MCP monitors/treats/maintains over 70,000 roadway catch basins, 650 storm water basins, 60 miles of drainage/stream corridors, salt marsh areas with nearly 1,000 miles of ditches, along with freshwater wetlands, preserves, and parklands.

Collection Method and Frequency:

Reimbursement for this State Aid is through the Nassau County Health Department. DPW supplies the Health Department with details concerning the level of effort.

Legislative Authority:

N/A

REVENUE MANUAL FISCAL YEAR 2017



Department: Public Works Department	
Fund: General	
Control Center: 00	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R106M	Title: Marchiselli Funding

Description:

Aids from New York State Department of Transportation

Collection Method and Frequency:

Recognized receivable as occurred

Legislative Authority:

N/A

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
01	BD - FINES & FORFEITS	R0603 - FINES	0	0	0	500
	BD - FINES & FORFEITS Total		0	0	0	500
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	26,610	168,330	4,782,823	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	69,099	19,799	17,527	0
	BF - RENTS & RECOVERIES Total		95,709	188,128	4,800,350	0
	BH - DEPT REVENUES	R0808 - FEES	357,231	674,600	311,150	400,000
		R0809 - CONCESSIONS	750,000	965,845	1,090,349	800,000
		R081B - BUS FARE BOX	46,275,704	47,206,937	46,876,934	47,213,869
		R081C - BUS ADVERTISING	493,393	156,607	0	0
		R081D - NON-OPERATING REVENUE	17,955	550,000	700,000	700,000
		R081N - SUBDIVISION INSPECTION FEES	30,437	273,140	9,052	200,000
		R9867 - FILM & ADVERT ACTIVITIES	48,900	89,950	30,350	50,000
	BH - DEPT REVENUES Total		47,973,620	49,917,079	49,017,835	49,363,869
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	19,923	11,159	15,058	0
		R1120 - CTY TRNS FR CAP MATCH	1,565	700,000	0	700,000
	BW - INTERFUND CHARGES REVENUE Total		21,488	711,159	15,058	700,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	76,240	39,046	14,418	75,000
		R0919 - FED FEMA REIMBURSEMENT	0	572,051	32,238	0
		R0928 - FEDERAL TRANSPORTATION AUTHORITY	5,600,000	5,600,000	5,600,000	5,600,000
		R1066 - CDBG - DR	0	0	1,398	0
		R1078 - NYS PASS THRU FEDERAL FUNDS	57,052	738,417	0	1,204,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		5,733,291	6,949,514	5,648,054	6,879,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	709,530	5,399,648	701,441	700,000
		R1032 - STOA GRANT	62,831,500	62,831,500	66,657,800	66,657,800
		R106M - MARCHISELLI FUNDING	0	94,806	66,311	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		63,541,030	68,325,955	67,425,552	67,357,800
Grand Total			117,365,139	126,091,834	126,906,850	124,301,169

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The County, upon recommendation of the Planning Commission, has the authority to levy a \$10,000 fine per occurrence for unauthorized building construction. When such an infraction is discovered, the County Attorney assesses the fine against the violator. The fine is intended to be both punitive and a deterrent to future infractions.



Collection Method and Frequency:

When a landowner is found to have violated Section 334-a.13 of the New York State Real Property Law and has either conveyed property or started construction prior to receiving either a subdivision approval letter, or a Letter of Non-Jurisdiction from the Planning Commission, the matter is referred to the County Attorney for investigation and potential prosecution. The County Attorney will forward their recommendations to the County Legislature to impose and collect any applicable fines. The money is received by the County Treasurer and credited to the Planning Commission's Fines and Forfeits revenue line.

Legislative authority:

Nassau County Administrative Code Section 1610.7

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R0808	Title: Fees

Description:

The Planning Department budget includes revenues from filing fees, which are paid by applicants for the review of subdivision maps, construction inspections, and the review of subdivision applications not requiring filed maps. Fees are collected by the Planning Commission at the time of filing and are intended to cover the administrative costs of performing technical reviews. Fees may also be used to fund any technical consultants that may be necessary, although this is rarely done. This also includes fees collected for variances from the Commission's subdivision regulations, as well as deviations from standard application and filing procedures.

Collection Method and Frequency:

Each application for subdivision approval is accompanied by payment for a number of associated fees, including environmental review and additional fees, if the application requires variances. Certain applications also require the payment of significant construction inspection fees. The fees are submitted directly to the Planning Department, usually in the form of certified checks made out to the Nassau County Treasurer. Payment is required in full before the Planning Department performs the "service". In this case, "service" means application review and construction inspection. The fees are nonrefundable even if the application is subsequently denied. Payment is collected in full with submission of application.

Legislative authority:

Nassau County Administrative Code Section 1610



Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

The revenue from the bus shelter and bench program derives from the sale of advertising space on bus shelters and benches owned by a private vendor. The vendor is under contract with the County to install and maintain the bus shelters and benches for Nassau County.

Collection Method and Frequency:

The Department of Public Works receives 55.5 percent of annual advertising revenues from the bus shelter and bench program. The Department receives quarterly checks in the amount of \$25,000 each over the course of the year, representing the minimal annual revenue-sharing payment of \$100,000. Planning receives a check for 55.5 percent of the total advertising revenue for the year, less \$100,000. The vendor is not billed by the department.

Legislative authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R081B	Title: Bus Fare Box

Description:

Fare revenue from the Nassau Inter-County Express

Collection Method and Frequency:

Monthly

Legislative Authority:

N/A



Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R081D	Title: Non-Operating Revenue

Description:

Non-operating revenue (advertising/facility rents) from the Nassau Inter-County Express

Collection Method and Frequency:

Monthly

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R081N	Title: Subdivision Inspection Fees

Description:

DPW realizes revenue from various sources in this code: reimbursement of their share of electrical usage from buildings within the Mitchel Field Complex that are occupied by the U.S. Naval Exchange and Mercy Medical Center as one electrical meter exists for these buildings; back charges to various utilities and contractors for construction inspection time spent on road opening permits. In addition, this Department receives revenue from FOIL requests, topographical maps, subpoenas and hauling permits.

Collection Method and Frequency:

Reimbursement is received by DPW accounts staff.

Legislative Authority:

Nassau County Ordinance 128-2006 for Hauling Permits; FOIL Requests are covered under Freedom of Information Law, reimbursement of utility expenses not listed under any ordinance.

REVENUE MANUAL FISCAL YEAR 2017



Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R9867	Title: Film & Advert Activities

Description:

Film, television and commercial production continues to be a major part of Nassau County's economic development.

Nassau County offered filmmakers a creative backdrop for their productions.

Collection Method and Frequency:

As per each production.

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: BW	Title: Inter-fund Charges Revenue
Sub-Object Code: R1120	Title: City Trans Fr Cap Match

Description:

Nassau County local match on Federal Transit Administration capital funds for the Nassau Inter-County Express

Collection Method and Frequency:

Annually

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: FA	Title: Department Revenues
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

**Description:**

Reimbursement of Administrative expenses for Nassau County HUB.

Collection Method and Frequency:

Yearly.

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0928	Title: Federal Transportation Authority

Description:

Federal Transit Administration capital funds for the Nassau Inter-County Express

Collection Method and Frequency:

Annually

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass Through Federal Funds

Description:

Nassau County local match on Traffic Management Center

Collection Method and Frequency:

80% reimbursement by Federal Aid

Legislative Authority:

N/A

REVENUE MANUAL FISCAL YEAR 2017



Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement

Description:

New York State match on Federal Transit Administration capital funds for the Nassau Inter-County Express

Collection Method and Frequency:

Annually

Legislative Authority:

N/A

Department: Public Works Department	
Fund: General	
Control Center: 01	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1032	Title: STOA Grant

Description:

New York State – State Transportation Operating Assistance for the Nassau Inter-County Express

Collection Method and Frequency:

Annually

Legislative Authority:

N/A

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
02	BC - PERMITS & LICENSES	R0547 - IMPACT ASSESSMENT FEE	0	0	0	500,000
	BC - PERMITS & LICENSES Total		0	0	0	500,000
	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	591,322	1,412,388	161,698	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	437	0	0	0
	BF - RENTS & RECOVERIES Total		591,759	1,412,388	161,698	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	8,811,237	6,018,080	6,819,982	7,114,403
	BJ - INTERDEPT REVENUES Total		8,811,237	6,018,080	6,819,982	7,114,403
	BW - INTERFUND CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	0	0	0	0
		R1115 - INTERFUND REVENUES OTHER	3,462,582	2,471,383	2,042,247	102,472
		R111B - SSW INTRFND REV	0	0	0	0
	BW - INTERFUND CHARGES REVENUE Total		3,462,582	2,471,383	2,042,247	102,472
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	12,441	916,333	284,140	0
		R1066 - CDBG - DR	0	1,085	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		12,441	917,418	284,140	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	0	2,000,000	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		0	2,000,000	0	0
Grand Total			12,878,020	12,819,269	9,308,067	7,716,875



Department: Public Works Department	
Fund: General	
Control Center: 02	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0547	Title: Impact Assessment Fee

Description:

Fee for the long term cumulative impacts of land developments on the County transportation system. This transportation fee will help to offset the costs of roadway improvements necessary as a result of development.

Collection Method and Frequency:

It is a one-time fee that is determined based on the anticipated demand associated with proposed project.

Legislative Authority:

Ordinance 180-16

Department: Public Works Department	
Fund: General	
Control Center: 02	
Object Code: BW	Title: Inter-fund Charges Revenue
Sub-Object Code: R1115	Title: Inter-fund Revenues Other

Description:

Building Occupancy from Methadone grant and NCC CUP- Utility Reimbursement

Collection Method and Frequency:

Journal entry prepare by Comptroller on quarterly basis

Legislative Authority:

N/A



Permits & Fees

Permit Type	Fee Amount
Aerial Photos (Scale of 1 inch = 200 inches) <i>ORDINANCE 176-2015</i>	\$20.00 per sheet
Building Permit Review - 239F (Initial Review) <i>ORDINANCE 187-2010</i>	\$1500.00
Building Permit Review - 239F (Resubmission) <i>ORDINANCE 176-2015</i>	\$740.00
Dumpster Permit (Must provide copy of insurance policy) <i>ORDINANCE 176-2015</i>	\$418.00
Dye Test (Lowest possible) <i>ORDINANCE 187-2010</i>	\$160.00 to \$800.00
Dye Test (Highest possible) <i>ORDINANCE 187-2010</i>	\$800.00
GPS Monument Books (Benchmarks) <i>ORDINANCE 176-2015</i>	\$550.00
Hauling Permit (Must provide copy of insurance policy) <i>ORDINANCE 176-2015</i>	\$150.00
Industrial Waste Discharge Permit <i>ORDINANCE 128-2006</i>	\$213.00
Plans and Specifications <i>ORDINANCE 176-2015</i>	\$150.00 each project
Reproduction of Maps (per square foot) <i>ORDINANCE 176-2015</i>	\$18.00
Reproduction of Sewer Maps (per sheet) <i>ORDINANCE 176-2015</i>	\$126.00
Road Opening – COMMERCIAL (Including Curb Cuts) (Refundable Deposit Fee Required)	\$550.00
Road Opening Inspection- COMMERCIAL <i>ORDINANCE 176-2015</i>	\$920.00 + deposit
Road Opening – RESIDENTIAL (Including Curb Cuts) (Refundable Deposit Fee Required)	\$275.00 + deposit
Road Opening Inspection- RESIDENTIAL <i>Ordinance 74-2014</i>	\$460.00
Scavenger Waste (Bay Park only) (per 1,000 gallons) <i>Ordinance 243-2001</i>	\$53.00
Sewer Permit (General Connect, Disconnect & Line Repair) <i>ORDINANCE 187-2010</i>	\$140.00
Sewer Permit Inspection <i>ORDINANCE 187-2010</i>	\$460.00
Sidewalk Permit RESIDENTIAL USE ONLY	Free to Residential Homes
Special Permits (Commercial) (Plus 2% estimated construction cost) <i>ORDINANCE 187-2010</i>	\$160.00 - \$800.00
Standard Specifications (Civil Engineering & Site Development) <i>ORDINANCE 176-2015</i>	\$520.00 each
Standard Specifications (Traffic and Sewer) <i>ORDINANCE 176-2015</i>	\$160.00 each
Subdivision Plan Review (Initial review; additional \$150 per lot) <i>ORDINANCE 176-2015</i>	\$7,000.00
Subdivision Plan Review (Resubmission) <i>ORDINANCE 176-2015</i>	\$700.00

REVENUE MANUAL FISCAL YEAR 2017



Verification of Permit Connection or Spur Location <i>ORDINANCE 187-2010</i>	\$95.00 each
** + .5% of construction costs for projects over \$250,000.000	

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
03	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	262,156	113,059	272,479	0
	BF - RENTS & RECOVERIES Total		262,156	113,059	272,479	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	0	390,582	622,350	481,177
		R7901 - DPW FLEET REVENUE	0	0	0	0
	BJ - INTERDEPT REVENUES Total		0	390,582	622,350	481,177
	BW - INTERFUND CHARGES REVENUE	R111B - SSW INTRFND REV	0	0	0	0
	BW - INTERFUND CHARGES REVENUE Total		0	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	1,346,419	103,383	0
		R1066 - CDBG - DR	0	50,022	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	1,396,441	103,383	0
Grand Total			262,156	1,900,083	998,212	481,177

Nothing to report on CC 03

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
06	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	0	0	1,200,929	0
		RG0AA - GRT FD REC V FOR PRIOD PERIODS - AA EXP	0	3,217	0	0
	BF - RENTS & RECOVERIES Total		0	3,217	1,200,929	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	0	0	19,625	0
	BH - DEPT REVENUES Total		0	0	19,625	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	0	0	22,499	0
	BJ - INTERDEPT REVENUES Total		0	0	22,499	0
	BW - INTERFUND CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	0	85,908	158,659	3,394,088
	BW - INTERFUND CHARGES REVENUE Total		0	85,908	158,659	3,394,088
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0919 - FED FEMA REIMBURSEMENT	0	14,319	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		0	14,319	0	0
Grand Total			0	103,443	1,401,712	3,394,088

Department: Public Works Department
Fund: General
Control Center: 06
Object Code: BW Title: Inter-fund Charges Revenue
Sub-Object Code: R1115 Title: Inter-fund Revenues Other

Description:

Department of Public Works Facilities unit incurred overtime expenses that are charged to grants.

Collection Method and Frequency:

Journal entries prepared at year end

Legislative Authority:

N/A



REVENUE MANUAL FISCAL YEAR 2017

COORDINATING AGENCY FOR SPANISH AMERICANS (CASA)

The Coordinating Agency for Spanish Americans (CASA) coordinates 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 and Human Services. 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.

HISTORICAL TREND

SA - COORD AGENCY FOR SPANISH AMERICANS

Object Name	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	3,500	0	0	0
BH - DEPT REVENUES	34,668	29,523	36,154	25,000
BW - INTERFUND CHARGES REVENUE	0	0	0	30,000
Grand Total	38,168	29,523	36,154	55,000

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	3,500	0	0	0
	BF - RENTS & RECOVERIES Total		3,500	0	0	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	34,668	29,523	36,154	25,000
	BH - DEPT REVENUES Total		34,668	29,523	36,154	25,000
	BW - INTERFUND CHARGES REVENUE	R1114 - GRANT FUND TRANSFER	0	0	0	30,000
	BW - INTERFUND CHARGES REVENUE Total		0	0	0	30,000
Grand Total			38,168	29,523	36,154	55,000

Department: CASA	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous receipts



REVENUE MANUAL FISCAL YEAR 2017

Description

CASA collects fees primarily for immigration services it provides for clients and other walk-in requests for filing of documents. The department collects fees for translations of documents brought in by residents. Currently, translations done for other Nassau County departments are free. Translations include but are not limited to brochures and flyers for the Office of Emergency Management, Human Services, Human Right Commission, Board of Elections, Housing, Consumer Affairs, Fire Commission and the Nassau University Medical Center.

C.A.S.A. Price List/Lista de Precios

Type of Service/tipo de servicio	Price/precio
Immigration Services/Servicios de Inmigracion	
I-90 renewal of residency	\$75
N-400 citizenship application	\$80
N-565 Replacement/Citizenship Document	\$50
All other Immigration Forms	\$25-\$35

Court Petitions/Peticiones de corte	
Family Court	\$25-35
Guardianship Petition	
Name Change Petition	

Documents Translations /Traducciones	\$25

Miscellaneous Forms	\$10-\$20
Citizenship Class/Clases de Cuidadania	\$50

Collection Methodology and Frequency

Fees collected by CASA are in the form of certified funds, i.e. money orders or certified bank checks only. CASA records every payment in a log using the tracking number of the Money Order or Certified Check.

Legislative Authority

Ordinance 124-2002

Department: CASA	
Fund: General	
Control Center: 10	
Object Code: BW	Title: Interfund Charges Revenue
Sub-Object Code: R1114	Title: Grant Fund Transfer



REVENUE MANUAL FISCAL YEAR 2017

Description

CASA provides claims assistance, telephone counseling, follow up contacts, advocacy, referrals and home visits for Spanish speaking individuals who have been victims of crimes. The department can submit claims for the reimbursement of salary expenses incurred for these services to the Nassau County Crime Victims Program Grant.

Collection Methodology and Frequency

Department submits claims on a quarterly basis.

Legislative Authority

N/A



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) provides supportive services and financial assistance to eligible individuals and families in Nassau County.

HISTORICAL TREND

SS - SOCIAL SERVICES				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	15,841,722	1,554,267	2,110,907	800,000
BH - DEPT REVENUES	16,914,699	15,892,516	16,780,701	16,583,180
BJ - INTERDEPT REVENUES	169,857	188,051	185,237	203,374
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	109,099,153	110,947,240	117,519,302	113,652,074
SA - STATE AID REIMBURSEMENT OF EXPENSES	54,289,992	52,236,953	51,374,245	54,306,583
Grand Total	196,315,423	180,819,027	187,970,392	185,545,211

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	94,583	61,982	0	0
		R0722 - LOST AND ABANDONED PROPERTY	0	966	34	0
	BF - RENTS & RECOVERIES Total		94,583	62,948	34	0
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	3,835	1,858	4,114	2,500
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	499	634	230	0
	BH - DEPT REVENUES Total		4,334	2,492	4,344	2,500
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	169,857	188,051	185,237	203,374
	BJ - INTERDEPT REVENUES Total		169,857	188,051	185,237	203,374
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	10,043,947	10,438,066	10,825,328	10,042,757
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		10,043,947	10,438,066	10,825,328	10,042,757
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	5,976,957	5,041,623	6,032,017	5,295,998
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		5,976,957	5,041,623	6,032,017	5,295,998
	Grand Total		16,289,678	15,733,180	17,046,961	15,544,629

Department: Department of Social Services
Fund: General
Control Center: 10
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description

This revenue source is due to recoveries of Child Support payments. Occasionally, DSS receives payments for subpoena fees, orders of judgments, etc.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent and sends the payments to the NYS Child Support Collection's bank account directly. Subsequently, NYS transfer funds electronically to the DSS Support Collection Unit (SCU). The Child Support accounting staff



maintains accounts receivable via the State Child Support Management System (CSMS)/ASSET\$.

Legislative Authority

New York State Family Court Act Section 532 (c)

Department: Department of Social Services	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

Description

Revenues in this program include Federal reimbursement for the Department's administrative costs, which include salaries, fringe benefits, non-salary costs, and overhead. Effective for New York State's Fiscal Year (SFY) 2005-06, reimbursement became part of the Flexible Fund for Family Services (FFFS) funds. FFFS provides counties with flexibility to devote significantly higher amounts to program areas of their choosing, rather than having the State determine what amounts must be spent on child welfare, childcare, Temporary Assistance to Needy Families (TANF) employment services, TANF administration and services, drug and alcohol, and domestic violence.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal



staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement

Description

Revenues stem from State reimbursement for Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. DSS uses reimbursement to cover the State share of expenses in Temporary Assistance, SNAP, Employment, and Fraud & Abuse.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
20	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	1,193,149	889,106	25,460	300,000
	BF - RENTS & RECOVERIES Total		1,193,149	889,106	25,460	300,000
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	4,008,903	3,643,301	3,427,659	3,400,000
	BH - DEPT REVENUES Total		4,008,903	3,643,301	3,427,659	3,400,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	14,437,409	14,476,547	18,550,150	16,603,447
		R0967 - TITLE IVD SOCIAL SVCS	3,565,412	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		18,002,821	14,476,547	18,550,150	16,603,447
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	9,304,611	7,789,687	8,818,958	8,801,828
		R1067 - TITLE IVD SOC SVCS	2,264	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		9,306,875	7,789,687	8,818,958	8,801,828
Grand Total			32,511,748	26,798,642	30,822,226	29,105,275

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: BH	Title: Other Welfare Receipts
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

This represents interest earned on the Child Support Collection's bank account maintained by the State and annual Custodial Parent (CP) fees charged to non-Public Assistance respondents. In addition, DSS retains a percentage of the collections made on SNAP cases based on type of overpayment.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent and sends them to the NYS Child Support Collection's bank account directly. Subsequently, NYS transfers funds electronically to the DSS Support Collection Unit (SCU). The DSS Child Support accounting staff maintains the accounts receivable via the State Child Support Management System (CSMS)/ASSET\$.

Legislative Authority

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

**Description**

This revenue is Federal reimbursement for the Department Administrative costs, which includes salaries, fringe benefits, non-salary costs, and overhead. Effective SFY 2005-06, reimbursement became part of the Flexible Fund for Family Services (FFFS). Flexible Fund for Family Services (FFFS) provides counties with flexibility to devote significantly higher amounts to program areas of their choosing, rather than having the State determine what amounts must be spent on child welfare, childcare, Temporary Assistance to Needy Families (TANF) employment services, TANF administration and services, drug and alcohol, and domestic violence.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 20	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement



Description

This represents State reimbursement for the Department’s Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. DSS uses reimbursement to cover the State share of expenses in Temporary Assistance, SNAP, Employment, and Fraud & Abuse.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

CC	Object Name	Subject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
30	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	10,972	11,722	0	0
		RG0AA - GRT FD RECV FOR PRIOD PERIODS - AA EXP	100,000	0	0	0
	BF - RENTS & RECOVERIES Total		110,972	11,722	0	0
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	0	0	0	0
	BH - DEPT REVENUES Total		0	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	9,076,990	12,171,791	11,922,454	11,483,370
		R09FS - FEDERAL STIMULUS REVENUE	19,490	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		9,096,480	12,171,791	11,922,454	11,483,370
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	9,763,790	8,854,880	7,407,315	8,803,917
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		9,763,790	8,854,880	7,407,315	8,803,917
Grand Total			18,971,242	21,038,393	19,329,769	20,287,287



Department: Department of Social Services	
Fund: General	
Control Center: 30	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

Description

This represents DSS's Federal reimbursement received for the Department's administrative costs, which include salaries, fringe benefits, non-salary costs, and overhead. Effective SFY 2005-06, reimbursement became part of the Flexible Fund for Family Services (FFFS). Flexible Fund for Family Services (FFFS) provides counties with flexibility to devote significantly higher amounts to program areas of their choosing, rather than having the State determine what amounts must be spent on child welfare, childcare, Temporary Assistance to Needy Families (TANF) employment services, TANF administration and services, drug and alcohol, and domestic violence.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639



Department: Department of Social Services	
Fund: General	
Control Center: 30	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement

Description

DSS receives State reimbursement for the Department's Administrative costs, which include salaries, fringe benefits, non-salary, and overhead costs for Information Resources and Referral Services, Children's Services, Child Protective Services (CPS), Adult Protective Services (APS) and Day Care Services. Funds from the Foster Care Block Grant reimburse Foster Care administrative costs.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. DSS pays all payments to clients and on behalf of clients through the State Benefits Issuance Control System (BICS). BICS summarizes expenditures monthly into a composite roll. DSS claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after DSS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year.

DSS receives payments for Federal and State Aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Sub-chapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
53	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	1,088	0	666,816	100,000
	BF - RENTS & RECOVERIES Total		1,088	0	666,816	100,000
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	6,175,831	5,337,198	5,804,247	5,895,680
	BH - DEPT REVENUES Total		6,175,831	5,337,198	5,804,247	5,895,680
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1053 - ED OF HNDCPD CHILDREN	2,631,671	2,782,599	2,641,036	2,947,840
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		2,631,671	2,782,599	2,641,036	2,947,840
Grand Total			8,808,591	8,119,797	9,112,099	8,943,520

Department: Department of Social Services	
Fund: General	
Control Center: 53	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

DSS may refer children between the ages of 5 and 21, who have severe disabilities and have not adjusted to their local schools, to the Committee on Special Education (CSE) for evaluation. If other local programs are not appropriate or not available, DSS may place the child in an approved residential school.

DSS initially pays maintenance costs through NIFS; DSS subsequently receives reimbursement from New York State (18.424%) and from the local school district (38.424%). The County share for this program is 43.152%.

Collection Method and Frequency

DSS receives monthly claim vouchers from residential schools. DSS verifies and processes vouchers and supporting documentation, which include attendance sheets, System to Track and Account for Children (STAC) approvals, dates, rates, and existing contracts with County for payment. Subsequently, DSS fiscal staff submits quarterly bills to the school districts requesting 38.424% reimbursement for these children. DSS deposits checks upon receipt from the school districts. DSS Fiscal staff maintains the accounts receivables.

Legislative Authority

Section 153 of the Social Services Law and Section 4405 of the Education Law



Department: Department of Social Services	
Fund: General	
Control Center: 53	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1053	Title: Education of Handicapped Children

Description

DSS submits maintenance costs of handicapped children, placed by a local school district in a residential school approved by the Committee on Special Education (CSE) to the State for reimbursement. Nassau County receives 18.424% reimbursement from the State for these costs.

Collection Method and Frequency

DSS receives monthly claim vouchers from residential schools. DSS verifies and processes vouchers and supporting documentation, which include attendance sheets, System to Track and Account for Children (STAC) approvals, dates, rates, and existing contracts with County for payment. Subsequently, DSS fiscal staff submits monthly claim to the State for 18.424% reimbursement for these children.

DSS receives payments for Federal and State Aid from the State approximately three months after the Department submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Section 153 of the Social Services Law and Section 4405 of the Education Law

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
60	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	20,190	0	0	0
	BF - RENTS & RECOVERIES Total		20,190	0	0	0
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	2,626,678	2,669,802	2,761,716	2,675,000
		R9810 - IVD CHILD SUPPORT	541,184	547,673	559,649	540,000
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	0	0	0	0
	BH - DEPT REVENUES Total		3,167,862	3,217,474	3,321,364	3,215,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	23,591,699	26,900,196	24,075,060	24,285,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		23,591,699	26,900,196	24,075,060	24,285,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1007 - A D C ASSISTANCE	4,830,239	4,373,000	3,170,890	4,300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		4,830,239	4,373,000	3,170,890	4,300,000
Grand Total			31,609,990	34,490,670	30,567,314	31,800,000



Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Family Assist. Other Welfare Receipts

Description

DSS receives mandatory payments from Child Support as an IV-D pass through. New York State requires Temporary Assistance clients/Custodial parents, as a condition for receiving assistance, to assign to DSS all support rights, with Child Support Enforcement dispersing support collections to DSS as a repayment of assistance granted to the client. DSS receives payments from Temporary Assistance recipients to repay overpayments made by DSS for various reasons. The client makes mandatory repayments via restitutions. In addition, eligible recipients make payments to DSS for their contributions toward Shelters provided by DSS.

Collection Method and Frequency

DSS collects child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets, and voluntary payments. DSS sends payments to the NYS Child Support Collection’s bank account directly. Subsequently, NYS will transfer funds electronically to the DSS Support Collection Unit (SCU). DSS electronically transfers collections that it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis. DSS allocates the Child Support collections based on custodial parents’ case type accordingly. The Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$.

When an overpayment to Temporary Assistance (TA) recipient occurs, a TA worker will notify the Fiscal Unit to establish a claim. When DSS closes the case, it sends a monthly billing statement to the client. DSS applies payments received against the claims established. Cash Management Sub-system (CAMS) is a State mandated accounting system that track overpayments to clients.

Legislative Authority

N/A



Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9810	Title: IV D Child Support

Description

The State makes incentive payments to DSS Support Collection Unit (SCU) to encourage and maximize efforts in the enforcement and collection of child support payments.

Collection Method and Frequency

Based on Federal Child Support regulations, the Federal government determines the yearly estimated Federal incentive payments, which come down to the State and local child support districts. DSS divides this incentive payment equally into twelve monthly amounts that DSS uses when preparing the monthly claims. DSS incorporates this schedule into the claim amount of Child Support collections and distributions that the Support Collection Unit makes. DSS fiscal staff maintains accounts receivables to track claims that DSS processes and the Notice of Claim Settlements that DSS receives from the Federal and State.

Legislative Authority

Title 18 of New York State Codes, Rules and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: SS County Client Reimbursement

Description

This represents the County Share of mandatory and voluntary recoveries from former DSS recipients, reimbursing TANF expenditures previously received by the recipient. If a Temporary Assistance recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance it granted to the recipient.

**Collection Method and Frequency**

DSS requires a homeowner to sign a deed, a bond, and a mortgage (which it records in the County Clerk's office), places liens on lawsuit, liens on non-homestead real property, and claims on estate assets. DSS recovers monies from the satisfaction of liens, Special Needs Trust, settlement of claims, sale of a house, accident settlement, etc. and deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery unit maintains accounts receivables.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

This represents Federal reimbursement for Temporary Assistance to Needy Families (TANF) program expenditures. DSS submits monthly reimbursement claim forms to the State for both Federal and State reimbursement. Federal funding under TANF is available for Family Assistance (FA), Emergency Assistance to Families (EAF), and certain Safety Net Assistance (SNA) expenditures. New York State funds FA federally participating (FP) amounts at 100% Federal. NYS funds FA federally non-participating (FNP) amounts at 50% State and 50% local shares.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. DSS pays all payments to clients and on behalf of clients through the State Benefits Issuance Control System (BICS). BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.



DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 60	
Object Code: SA	Title: State Aid
Sub-Object Code: R1007	Title: ADC Assistance

Description

This represents State Aid reimbursement for TANF program expenditures. Federal funding under TANF is available for FA, EAF, and certain SNA expenditures. DSS submits monthly reimbursement claim forms to the State for both Federal and State reimbursements. New York State funds FA federally participating amounts at 100%. NYS funds FA federally non-participating amounts at 50% State and 50% local shares.

Collection Method and Frequency

DSS receives Revenue on a reimbursement basis. DSS pays all payments to clients and on behalf of clients through the State Benefits Issuance Control System (BICS). BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal



staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
61	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	2,026,390	2,277,098	2,677,911	2,200,000
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	154,168	208,940	161,998	150,000
	BH - DEPT REVENUES Total		2,180,558	2,486,038	2,839,909	2,350,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1008 - HOME RELIEF	9,790,173	10,637,089	9,903,885	10,630,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		9,790,173	10,637,089	9,903,885	10,630,000
Grand Total			11,970,731	13,123,127	12,743,795	12,980,000

Department: Department of Social Services
Fund: General
Control Center: 61
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description

Safety Net (SN) assistance involves housing, financial, and/or utility assistance. Recipients may lack permanent housing or employment, require placement in a drug treatment facility, or in the process of seeking medical-related disability determinations from the Social Security Administration (SSA). After SSA approves SN recipient’s Supplemental Security Insurance (SSI) application, SSA reimburses DSS for Interim Assistance granted. DSS receives payments from facilities/vendors due to overpayment, eligible SN recipients’ contributions toward their shelters, and voluntary repayments from SN recipients for prior overpayments.

DSS requires the SN recipient/custodial parent, as a condition for receiving assistance, to assign to DSS all support rights, with Child Support Enforcement dispersing support collections to DSS as a repayment of assistance it granted to the client.

Collection Method and Frequency

After SSA has approved SN recipients’ SSI payments, DSS submits interim assistance paid to SN recipients while their SSI application is pending via the secured “Government to Government Services” online to request reimbursements from SSA. DSS applies payments from clients to cover the prior overpayment claims. When Fiscal staff identifies overpayments to facilities, it sends letters to request refunds.

DSS collects child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets, and



voluntary payments. DSS sends payments to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfers collections that it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis. DSS allocates the Child Support collections based on custodial parents' case type accordingly. The Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$.

Legislative Authority

18NYCRR346.1 Social Services Law 111-b 2 covers the assignment of rights and 111-c-2-d covers disbursing. Secs.702 (a) (5) and 1631 of the Social Security Act (42 U.S.C. 902(a) (5) and 1383) for Interim Assistance

Department: Department of Social Services	
Fund: General	
Control Center: 61	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: Safety Net SS County Client Reimb

Description

This represents the County share of mandatory and voluntary recoveries from former Safety Net recipients, reimbursing Safety Net expenditures previously received by the recipient. If a former Safety Net recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance granted to the recipient.

Collection Method and Frequency

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuit precedes, liens on non-homestead real property and claims on estate assets. DSS recovers monies from the satisfaction of liens, settlement of claims, sale of a house, accident settlement, etc. DSS deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery unit maintains accounts receivables.

Legislative Authority

Social Services Law Section 104b, 106 and 369; Sections 369.1 and 369.2 of Social Services Law and Title 18 New York State Codes, Rules, and Regulations 360-7.11.



Department: Department of Social Services	
Fund: General	
Control Center: 61	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1008	Title: Home Relief/Safety Net

Description

This category reflects State reimbursement for Safety Net program expenditures. SNA is a 29% State and 71% locally funded program that provides cash assistance to eligible individuals, couples, and families that are not eligible for family assistance or have exceeded the 60-month TANF limit. State reimbursement is uncapped.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
62	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	5,334,478	0	92,278	100,000
	BF - RENTS & RECOVERIES Total		5,334,478	0	92,278	100,000
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	138,770	128,866	108,331	130,000
	BH - DEPT REVENUES Total		138,770	128,866	108,331	130,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	4,113,216	2,884,953	3,163,111	5,150,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		4,113,216	2,884,953	3,163,111	5,150,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1009 - CHILDREN IN INST	2,293,262	3,674,684	2,458,729	3,000,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		2,293,262	3,674,684	2,458,729	3,000,000
Grand Total			11,879,727	6,688,503	5,822,450	8,380,000

Department: Department of Social Services
Fund: General
Control Center: 62
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description

DSS requires the client, who has a child in a residential institution and that child is in the custody of DSS or the child is a Person In Need of Supervision (PINS), as a condition for receiving assistance, to assign to DSS all support rights. Child Support Enforcement disburses support collections to DSS as a repayment of assistance granted to the client. DSS uses the payment to reimburse the Federal, State, and local governments for their costs.

Through the U.S. Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a residential institution and that child is in the custody of DSS or the child is a PINS case. Since DSS is paying for the care of these children, DSS is entitled to these funds. Sometimes DSS makes overpayments to Foster Care institutions. When the institutions return these funds, DSS places the revenue in the control center the funds from which the Department disbursed the funds.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. DSS sends payments to the NYS Child Support Collection’s bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfer collections it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis, and DSS bases the allocation the Child Support collections on custodial parents’ case type accordingly. The DSS Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$.



Upon discovery of an overpayment to a Foster Care institution, DSS fiscal staff will notify the institution to request refunds. The DSS fiscal staff maintains accounts receivable.

Legislative Authority

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 62	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

DSS receives Federal and State reimbursements for children who are in the custody of DSS and reside in institutions (also referred to as “in placement”) or DSS classifies as Person in Need of Supervision (PINS).

Federal funding can be through FFFS for children who are EAF eligible. If the child is eligible for Title IV-E, Federal reimbursement is 50% open-ended.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.



Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 62	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1009	Title: Children in Institutions

Description

DSS receives Federal and State reimbursements for children, who are in the custody of DSS or who DSS classifies as Person in Need of Supervision (PINS), residing in institutions.

State funding is through the Foster Care Block Grant, which provides 100% funding up to DSS's annual allocation. Additionally, DSS is eligible to receive 65% State reimbursement for the amount exceeding the Child Welfare threshold, which is a part of FFFS allocation for Child Welfare Services.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.



Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
63	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	307,168	168,007	98,722	200,000
	BH - DEPT REVENUES Total		307,168	168,007	98,722	200,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	601,128	371,367	326,698	625,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		601,128	371,367	326,698	625,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1010 - CHILDREN FOSTER HOME	335,151	384,000	400,000	350,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		335,151	384,000	400,000	350,000
Grand Total			1,243,447	923,374	825,420	1,175,000

Department: Department of Social Services
Fund: General
Control Center: 63
Object Code: BH Title: Department Revenues
Sub-Object Code: R0828 Title: Other Welfare Receipts

Description

DSS requires the client, who has a Non IV-E eligible child in a Foster Home, as a condition for receiving assistance, to assign to DSS all support rights. Child Support Enforcement disburses support collections to the DSS as a repayment of assistance granted to the client. DSS uses the payment it receives to reimburse the Federal, State, and local governments for their costs. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a Non-IV-E eligible child in a Foster Home. Since DSS is paying for the care of the child, DSS is entitled to these funds. Sometimes DSS makes an overpayment to a foster parent. When the parent returns these funds, DSS returns the revenue to the control center that disburses the funds.

Collection Method and Frequency

DSS collects child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. DSS sends payments to the NYS Child Support Collection’s bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfers collections that it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis. DSS allocates the Child Support collections based on custodial parents’ case type accordingly. The Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$.

Upon discovery of an overpayment to providers, the caseworker will notify the provider for a refund, and the Fiscal Unit to establish a claim. DSS generates a Billing Statement monthly. DSS



applies the check it receives from the provider to the claim. DSS maintains accounts receivable in the State CAMS system.

Legislative Authority

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 63	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

DSS receives Federal and State reimbursement for children it places in Foster homes. Federal funding is through FFFS for children who are EAF eligible.

Collection Method and Frequency

DSS receives revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639



Department: Department of Social Services	
Fund: General	
Control Center: 63	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1010	Title: Children in Foster Homes

Description

DSS receives Federal and State reimbursement for children placed in Foster home. State funding is through the Foster Care Block Grant, which provides 100% funding up to our annual allocation. Additionally, DSS is eligible to receive 65% State reimbursement for the amount exceeding the Child Welfare threshold, which is a part of FFFS allocation for Child Welfare Services.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
65	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	8,408,508	103,880	298,612	100,000
	BF - RENTS & RECOVERIES Total		8,408,508	103,880	298,612	100,000
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	0	276	0	0
	BH - DEPT REVENUES Total		0	276	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	1,329,083	570,092	519,765	1,500,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		1,329,083	570,092	519,765	1,500,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1012 - JUV DELINQUENT CARE	588,566	513,541	297,572	525,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		588,566	513,541	297,572	525,000
	Grand Total		10,326,157	1,187,789	1,115,949	2,125,000

Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

DSS requires the client, who has a Juvenile Delinquent child in a residential institution, as a condition for receiving assistance, to assign to DSS all support rights. Based on case type, Child Support Enforcement collects the funds and disburses them to DSS as a repayment of assistance granted to the client. DSS uses the payment received to reimburse the Federal, State, and local governments for their costs. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a residential institution and that child is a Juvenile Delinquent. Since DSS is paying for the care of the child, DSS is entitled to these funds.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. DSS sends payments to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfer collections it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis, and DSS bases the allocation the Child Support collections on custodial parents' case type accordingly. The DSS Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$. In addition, the US Treasury sends the monthly Social Security or SSI checks for those Juvenile Delinquents under DSS care directly to Nassau DSS.

Legislative Authority

N/A



Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

DSS receives Federal and State reimbursement for children who are residing in institutions that Family Court are classifies as Juvenile Delinquents (JD).

Federal funding can be through FFFS for children who are EAF eligible. If the child is eligible for Title IV-E, Federal reimbursement is 50% open-ended.

Collection Method and Frequency

DSS receives revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639



Department: Department of Social Services	
Fund: General	
Control Center: 65	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1012	Title: Juvenile Delinquent Care

Description

State funding is through the Foster Care Block Grant, which provides 100% funding up to DSS's annual allocation. Additionally, DSS is eligible to receive 65% State reimbursement for the amount exceeding the Child Welfare threshold, which is a part of FFFS allocation for Child Welfare Services.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-63

REVENUE MANUAL FISCAL YEAR 2017



CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of	2017 NIFA
					4/3/2017	Conformed
68	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	47,123	38,103	0	0
	BF - RENTS & RECOVERIES Total		47,123	38,103	0	0
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	0	0	0	0
	BH - DEPT REVENUES Total		0	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1009 - CHILDREN IN INST	220,178	262,541	262,723	250,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		220,178	262,541	262,723	250,000
Grand Total			267,301	300,645	262,723	250,000

Department: Department of Social Services	
Fund: General	
Control Center: 68	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1009	Title: Children in Institutions

Description

Non-Secure Detention Services offers short-term care to youth placed by the Nassau County Family Court due to ungovernable behavior while Court decides the next course of action. DSS pays costs of care and maintenance to service providers monthly; subsequently, DSS submits detention claims quarterly for reimbursement via Juvenile Detention Automation System (JDAS). State reimbursement is 49% and County share is 51%.

Collection Method and Frequency

After DSS submits the non-Secure Detention expenditures to NYS Office of Children and Family Services on a quarterly basis, the County Treasurer receives payments through an ACH transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains state receivables to track claims processed and Notice of Claim Settlements it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of	2017 NIFA
					4/3/2017	Conformed
69	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	26,048	34,187	18,080	30,000
	BH - DEPT REVENUES Total		26,048	34,187	18,080	30,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	722,601	502,889	649,138	362,500
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		722,601	502,889	649,138	362,500
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1010 - CHILDREN FOSTER HOME	154,264	177,526	188,236	200,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		154,264	177,526	188,236	200,000
Grand Total			902,913	714,602	855,454	592,500



Department: Department of Social Services	
Fund: General	
Control Center: 69	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

DSS requires a client who has an IV-E eligible child in a Foster Home, as a condition for receiving assistance, to assign to DSS all support rights. Based on case type, Child Support Enforcement collects funds and are disburse them to DSS as a repayment of assistance granted to the client. DSS uses most of the payment to reimburse the Federal, State, and local governments for their costs. DSS applies these refunds to program control center depending on what type of assistance the client received. Through the US Treasury, DSS receives Social Security or SSI checks on behalf of a child who is in a Foster Home and that child is IV-E eligible. Since DSS is paying for the care of the child, DSS is entitled to these funds. In addition, DSS reimburses the Federal and State governments' share.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. DSS sends payments to the NYS Child Support Collection's bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfer collections it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis, and DSS bases the allocation the Child Support collections on custodial parents' case type accordingly. The DSS Child Support accounting staff maintains accounts receivables via the State Child Support Management System (CSMS)/ASSET\$.

Upon discovery of an overpayment to providers, a caseworker will notify the provider for refunds, and the Fiscal Unit to establish a claim. DSS will generate a Billing Statement monthly. DSS applies checks it receives from the provider to the claim. DSS maintains an Accounts Receivable in the State CAMS system.

Legislative Authority

Title 18 of NY State Codes, Rules, and Regulations (NYCRR), Subchapter F, Sections 600-639



Department: Department of Social Services	
Fund: General	
Control Center: 69	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

This is Federal reimbursement for costs incurred on IV-E eligible children in Foster Homes. Nassau County receives 50% open-ended Federal reimbursement.

Collection Method and Frequency

DSS receives Revenue for FFFS in twelve equal monthly payments and the balance on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 69	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1010	Title: Children in Foster Homes



Description

DSS receives State reimbursement for IV-E eligible children placed in Foster Homes. DSS submits monthly reimbursement claims to the State for both Federal and State reimbursements. The State caps its share up to the allocation in the Foster Care Block Grant.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of	2017 NIFA
					4/3/2017	Conformed
70	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0913 - SUBSIDIZED ADOPTIONS	1,395,925	1,720,292	1,867,413	1,900,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		1,395,925	1,720,292	1,867,413	1,900,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1010 - CHILDREN FOSTER HOME	1,782,928	1,741,318	1,763,047	1,800,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		1,782,928	1,741,318	1,763,047	1,800,000
Grand Total			3,178,853	3,461,610	3,630,460	3,700,000

Department: Department of Social Services	
Fund: General	
Control Center: 70	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0913	Title: Subsidized Adoptions

**Description**

DSS receives Federal reimbursement for Adoption Subsidy payments. DSS submits monthly reimbursement claim forms to the State for both Federal and State reimbursement. Children, until the age of 21, who are hard to place, may receive an adoption subsidy DSS pays to the adoptive parent. Adoption subsidy payments may be eligible for Title IV-E Federal funding only after the court finalizes the adoptions. Federal funds cover 50% of the cost of eligible cases.

Collection Method and Frequency

Revenue is on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 70	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1010	Title: Children Foster Home

Description

DSS receives State reimbursement for Adoption Subsidy payments. DSS submits monthly reimbursement claim forms to the State for both Federal and State reimbursement. Children, until the age of 21, who are hard to place, may receive an adoption subsidy DSS pays to the



adoptive parent. Adoption subsidy payments may be eligible for Title IV-E Federal funding only after the court finalizes the adoptions. State reimbursement of adoption subsidy is 75% after DSS obtains Federal reimbursement.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-63

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
72	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	0	0	0	0
		R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	3,864	3,584	1,755	5,000
	BH - DEPT REVENUES Total		3,864	3,584	1,755	5,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1018 - BURIALS	1,921	1,527	222	2,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		1,921	1,527	222	2,000
Grand Total			5,786	5,111	1,977	7,000

Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

**Description**

On a rare occasion, DSS receives payments from vendors for overpayments on burial expenses.

Collection Method and Frequency

Upon discovery of an overpayment, DSS fiscal staff will notify the vendor for refunds.

Legislative Authority

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: SS County Client Reimbursement

Description

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse burial expenditures from client's estate, lien, mortgage, guardianship, and resource overage, etc.

Collection Method and Frequency

DSS requires a homeowner to sign a deed, a bond, and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuits, liens on non-homestead real property and claims on estate assets. DSS recovers monies from the satisfaction of liens, settlement of claims, sale of a house, accident settlement, etc. DSS deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery unit maintains accounts receivables.

Legislative Authority

Social Services Law Section 104b, 106 and 369



Department: Department of Social Services	
Fund: General	
Control Center: 72	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1018	Title: Burials

Description

State reimbursement is for burial expenditures for deceased indigents and/or clients of Nassau County DSS. Whenever DSS recovers or collects monies from the decedent's estate, it applies the recovery against the burial expenses if applicable, cost of public assistance, and care granted. DSS submits monthly reimbursement claim forms to the State for reimbursement. Indigent deceased individuals are eligible to have the County pay for their burial.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

Title 18 of New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639



Object Name	Subobject	2014 Actual	2015 Actual	2016	
				Unaudited as of 4/3/2017	2017 NIFA Conformed
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	(192,872)	(448,440)	(395,590)	300,000
	R082X - SPOUSAL REFUSAL RECOVERIES	1,463	14,798	0	5,000
	R9882 - SS-COUNTY-CLIENT REIMBURSEMENT	753,554	983,645	1,302,961	750,000
BH - DEPT REVENUES Total		562,144	550,002	907,371	1,055,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	340,522	38,935	418,524	300,000
FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		340,522	38,935	418,524	300,000
SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	578,992	175,686	2,915,370	400,000
SA - STATE AID REIMBURSEMENT OF EXPENSES Total		578,992	175,686	2,915,370	400,000
		1,481,657	764,623	4,241,265	1,755,000

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

DSS requires the Medicaid client/custodial parent, as a condition for receiving assistance, to assign to DSS all support rights. Based on case type, Child Support Enforcement collects funds and are disburses them to DSS as a repayment of assistance granted to the client. DSS collects the refunds and redistributes them to the Federal, State, and local governments.

Sometimes, DSS makes overpayments to health care providers. When the providers return these funds, DSS returns the revenue in the control center that disperses the funds. DSS also receives payments from Probation for restitutions collected.

Collection Method and Frequency

DSS collects Child Support payments from the non-custodial parent via income execution, court ordered property execution, unemployment insurance benefits, Federal and State tax offsets and voluntary payments. DSS sends payments to the NYS Child Support Collection’s bank account directly. Subsequently, NYS will transfer funds electronically to the Nassau County Support Collection Unit (SCU). DSS electronically transfers collections it makes on behalf of custodial parents receiving public assistance to the County Treasurer on a monthly basis, and DSS allocates the Child Support collections based on custodial parents’ case type accordingly. Accounts receivable is by the Child Support accounting staff via the State Child Support Management System (CSMS)/ASSET\$.

Legislative Authority

Title 18, New York State Codes, Rules, and Regulations 346.1



Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R082X	Title: Medicaid Spousal Refusal Recoveries

Description

Under 42 U.S.C. Section 1396a(a)(25)(A), a State or local administering agency is required to take all reasonable measures to ascertain the liability of third parties to pay for care and services available under the Medicaid program. As a result, the legally responsible relative, if of sufficient means, is responsible for the support of the Medicaid recipient, and must repay the County for its costs on behalf of the recipient.

Collection Method and Frequency

If the legally responsible relative’s (hereafter LRR) income and resources exceed the levels established by law for spouses of Medicaid recipients, Chronic Care Unit will refer the case to the DSS Legal Department. Subsequently, the Legal Department notifies the LRR of their duty to contribute to their spouse’s cares and DSS has a right to pursue a court order and determine the payment amount. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery unit maintains accounts receivables.

Legislative Authority

State Social Services Law Section 101(1)

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9882	Title: Medicaid SS County Client Reimb

Description

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse Medicaid expenditures such as voluntary reimbursement from the clients to decrease their resources to be eligible for Medicaid and mandatory recoveries from the clients’ estate, lien, mortgage, life insurance, burial trust, guardianship, etc.



DSS recovers monies after it prepares the Medical Pay-In/Spenddown reconciliation. Certain Medicaid Applicants/recipients with excess resources must remit payment monthly to be eligible for Medicaid. DSS holds recipients' monthly payments to DSS in a Trust account. Annually, DSS prepares MA reconciliation to compare the amount recipients paid to DSS with the amount Medicaid paid for recipients' medical expenses for all cases in the Medical Pay-In/Spenddown program. If monthly expenses paid by Medicaid are more than recipients' monthly pay-in amount, DSS can recover these funds; otherwise, DSS issues refunds to the recipients. Subsequently, DSS transfers these funds from the Trust account to the General account and distributes the Federal/State/Local shares.

Collection Method and Frequency

DSS places liens on lawsuits, liens on real property, mortgages on home, claims on estates and guardianships. DSS recovers monies from the satisfaction of liens, Special Needs Trust, settlement of claims, sale of a house, accident settlement, etc. In addition, clients have to relinquish their excess resources to be eligible to receive Medical Assistance. DSS deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery Unit maintains accounts receivables.

Legislative Authority

Title 18, New York State Codes, Rules, and Regulations, Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Federal Aid Reimbursement

Description

There are various parts for this Federal Aid reimbursement. When a Medicaid Assistance recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance it granted to the recipient. DSS recovers monies from former DSS recipients, reimbursing Medicaid expenditures it previously disbursed on recipient's behalf.

DSS recovers monies after it prepares the Medical Pay-In/Spenddown reconciliation. Certain Medicaid Applicants/recipients with excess resources must remit payment monthly to be eligible for Medicaid. DSS holds recipients' monthly payments to DSS in a Trust account. Annually, DSS prepares MA reconciliation to compare the amount recipients paid to DSS with the amount Medicaid paid for recipients' medical expenses for all cases in the Medical Pay-In/Spenddown



program. If monthly expenses paid by Medicaid are more than recipients' monthly pay-in amount, DSS can recover these funds; otherwise, DSS issues refunds to the recipients. Subsequently, DSS transfers these funds from the Trust account to the General account and distributes the Federal/State/Local shares.

Collection Method and Frequency

DSS requires a homeowner to sign a deed, a bond and a mortgage (which is recorded in the County Clerk's office), places liens on lawsuit, liens on non-homestead real property, and claims on estate assets. DSS recovers monies from the satisfaction of liens, Special Need Trust, settlement of claims, sale of a house and accident settlement, etc. DSS deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery Unit maintains accounts receivables.

Legislative Authority

Title 18, New York State Codes, Rules, and Regulations, Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1001	Title: State Aid Reimbursement

Description

There are multiple factors of this State Aid reimbursement. When a Medicaid Assistance recipient receives money from inheritance or lawsuit, satisfaction of lien or mortgage, DSS is entitled to receive reimbursement for previous assistance it granted to the recipient. DSS recovers monies from former DSS recipients, reimbursing Medicaid expenditures it previously disbursed on recipient's behalf.

DSS recovers monies after it prepares the Medical Pay-In/Spenddown reconciliation. Certain Medicaid Applicants/recipients with excess resources must remit payment monthly to be eligible for Medicaid. DSS holds recipients' monthly payments to DSS in a Trust account. Annually, DSS prepares MA reconciliation to compare the amount recipients paid to DSS with the amount Medicaid paid for recipients' medical expenses for all cases in the Medical Pay-In/Spenddown program. If monthly expenses paid by Medicaid are more than recipients' monthly pay-in amount, DSS can recover these funds; otherwise, DSS issues refunds to the recipients. Subsequently, DSS transfers these funds from the Trust account to the General account and distributes the Federal/State/Local shares.



Collection Method and Frequency

DSS requires a homeowner to sign a deed, a bond, and a mortgage (which is recorded in the County Clerk’s office), places liens on lawsuit, liens on non-homestead real property, and claims on estate assets. DSS recovers monies from the satisfaction of liens, Special Need Trust, settlement of claims, sale of a house and accident settlement, etc. DSS deposits the checks it receives into the Trust account. DSS distributes the Federal/State/Local shares based on the case type on a monthly basis. The DSS Liens and Recovery Unit maintains accounts receivables.

Legislative Authority

Title 18, NYCRR, Sub-chapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 73	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1007	Title: A D C Assistance

Description

N/A

Collection Method and Frequency

N/A

Legislative Authority

N/A

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016 Unaudited as of 4/3/2017	2017 NIFA Conformed
75	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	227,754	221,985	168,857	200,000
	BH - DEPT REVENUES Total		227,754	221,985	168,857	200,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0901 - FED AID REIMBURSEMENT	317,158	632,004	141,327	400,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		317,158	632,004	141,327	400,000
Grand Total			544,912	853,989	310,184	600,000



Department: Department of Social Services	
Fund: General	
Control Center: 75	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

DSS administers the Home Energy Assistance Program (HEAP) through a Block Grant, which funds 100% from the Federal government up to the State's allocation. This Departmental Revenue represents refunds received from the HEAP vendors for various reasons such as account closed, client moved, and overpayments.

Collection Method and Frequency

HEAP vendors return overpayments for various reasons.

Legislative Authority

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 75	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description

DSS administers the Home Energy Assistance Program (HEAP) through a Block Grant, which funds 100% from the Federal government up to the State's allocation.

Collection Method and Frequency

Once New York State receives its Federal allocation, it will allocate these funds to each county based on historical payments. NYS will advance each county its allocation at the start of the HEAP season. After the HEAP season is over, NYS will reconcile the advance with reimbursement claims that the counties have submitted.

The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of



monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.

Legislative Authority

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
76	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	588,094	448,508	1,027,706	200,000
	BF - RENTS & RECOVERIES Total		588,094	448,508	1,027,706	200,000
	BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	111,461	99,105	80,061	100,000
	BH - DEPT REVENUES Total		111,461	99,105	80,061	100,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	R0906 - A D C ASSISTANCE	39,544,573	40,240,107	45,060,335	41,000,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES Total		39,544,573	40,240,107	45,060,335	41,000,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1007 - A D C ASSISTANCE	6,035,025	6,292,856	5,114,245	7,000,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		6,035,025	6,292,856	5,114,245	7,000,000
Grand Total			46,279,154	47,080,576	51,282,348	48,300,000

Department: Department of Social Services
Fund: General
Control Center: 76
Object Code: BF Title: Rents & Recoveries
Sub-Object Code: R0704 Title: Recovery Prior Year Appropriation

Description

This represents the recovery of prior year appropriations of Day Care vendor contract balances due to lower than anticipated caseloads.

Collection Method and Frequency

Upon discovery of underpayments to prior year contracts DSS will disencumber remaining contract balances in NIFS.

**Legislative Authority**

N/A

Department: Department of Social Services	
Fund: General	
Control Center: 76	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0828	Title: Other Welfare Receipts

Description

This represents repayment of Day Care overpayments from the providers and restitutions collected via the Probation Department.

Collection Method and Frequency

Upon discovery of any overpayments by the Day Care caseworkers, they will notify the parent / Day Care providers for repayments. DSS maintains an Accounts Receivable in the State CAMS system.

Legislative Authority

Department: Department of Social Services	
Fund: General	
Control Center: 76	
Object Code: FA	Title: Federal Aid Reimbursement of Expenses
Sub-Object Code: R0906	Title: ADC Assistance

Description

This is Federal reimbursement for Day Care, Homemaking Providers, and Preventive and Protective Services. The NYS Childcare Block Grant (NYSCCBG) is comprised of all of the Federal funds appropriated under Title IV-A and additional Federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any State funds appropriated for childcare subsidies and for activities to increase the availability and quality of childcare programs.

NYSCCBG combines Federal and State funds to provide reimbursement for child day care related services. These services include:

- Employment-related day care provided to Temporary Assistance (TA) clients
- Day care provided to families eligible for Emergency Assistance to Families (EAF)



- Day care provided to families transitioning off TA
- Day care provided to low-income families
- Day care provided to children at risk.

DSS can choose to transfer funds from the FFFS to supplement its childcare allocation. DSS reimburses claims for day care services expenditure for families receiving TA at 75% with NYSCCBG funds up to the allocation. DSS reimburses claims for day care services expenditures for all other eligible families at 100% NYSCCBG funds up to the allocation.

DSS 2014-2015 NYSCCBG allocation is approximately \$39.5 million. DSS allocates an additional \$750,000 from FFFS.

Title XX Social Services Block Grant

The Federal government provides Title XX funds for Adoption Services, Child Preventive Services, Child Protective Services, Adult Protective Services, Day Care Services, Homemaking Services, and Domestic Violence Services. DSS administers these funds under a Block Grant to the State, which allocates funds to the local districts.

Federal government provides funds Title XX expenditures at a 100% Federal share up to the limit of each district's allocation. Our 2014-2015 allocation is approximately \$2.6 million. DSS allocates an additional \$3.8 million for FFFS.

Collection Method and Frequency

Revenue is on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

DSS receives payments for Federal and State aid from the State approximately three months after DSS submits the reimbursement claim. The County Treasurer receives payments through an Automated Clearing House (ACH) transfer along with detailed Settlement Notices from the State. The County Comptroller records funds upon receipt of the coding from DSS. DSS Fiscal staff maintains Federal and State receivables to track claims processed and Notice of Claim Settlements that it receives from the State.



Legislative Authority

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639

Department: Department of Social Services	
Fund: General	
Control Center: 76	
Object Code: SA	Title: State Aid Reimbursement of Expenses
Sub-Object Code: R1007	Title: ADC Assistance

Description

DSS receives State reimbursement for Day Care, Homemaking Providers, and Preventive and Protective Services. The New York State Childcare Block Grant (NYSCCBG) is comprised of all of the Federal funds appropriated under Title IV-A and additional Federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any State funds appropriated for childcare subsidies and for activities to increase the availability and quality of childcare programs.

NYSCCBG combines federal and state funds to provide reimbursement for child day care related services. These services include:

- Employment-related day care provided to Temporary Assistance (TA) clients
- Day care provided to families eligible for Emergency Assistance to Families (EAF)
- Day care provided to families transitioning off TA
- Day care provided to low-income families
- Day care provided to children at risk.

DSS can choose to transfer funds from the FFFS to supplement its childcare allocation. Some Title XX costs in excess of the Title XX Federal ceiling may be eligible for additional State funding. An uncapped 50% State share is available for Adult Protective Services and Victims of Domestic Violence Services to the extent such services exceed Title XX funding. State reimbursement, up to the district's allocation, under the Family and Children's Services Block Grant is available for Child Protective, and Child Preventive and Adoption Services costs over the Title XX ceiling. There is also 62% State reimbursement for Child Protective Services after the district exceeds its Federal claiming restriction for Child Protective Services expenditures.

Collection Method and Frequency

DSS receives revenue on a reimbursement basis. The State Benefits Issuance Control System (BICS) makes all payments to clients and on their behalf of clients. BICS summarizes expenditures monthly into a composite roll. The County claims these expenditures, salaries and fringes, and all overhead to the State through a series of monthly reimbursement claims via the



State Automated Claiming System (ACS) the month after BICS makes the expenditures. In addition to the monthly claims, DSS processes supplemental claims for various reasons and/or adjustments throughout the year. After DSS enters the financial data for reimbursement claims in ACS, ACS determines the amount of the Federal and State shares by program. Subsequently, DSS converts the different programs into the corresponding Responsibility Centers. DSS bases the reimbursement rate and cap limitations on the type of program, not by the responsibility center.

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Legislative Authority

New York State Codes, Rules, and Regulations, Subchapter F, Sections 600-639



TAXI AND LIMOUSINE COMMISSION

HISTORICAL TREND

TC - TAXI & LIMOUSINE COMMISSION

Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BC - PERMITS & LICENSES	0	0	302,065	376,435
BD - FINES & FORFEITS	0	0	909,645	350,000
Grand Total	0	0	1,211,710	726,435

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	2017 NIFA
					Unaudited as of 4/3/2017	Conformed
10	BC - PERMITS & LICENSES	R0531 - TAXI AND LIMO REGISTRATION FEES	0	0	230,202	376,435
		R0543 - LICENSING	0	0	71,863	0
	BC - PERMITS & LICENSES Total		0	0	302,065	376,435
	BD - FINES & FORFEITS	R0603 - FINES	0	0	909,645	350,000
BD - FINES & FORFEITS Total		0	0	909,645	350,000	
Grand Total			0	0	1,211,710	726,435

Department: Taxi & Limousine Commission	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0531	Title: Taxi and Limousine Registration Fees

Description

The Taxi and Limousine Commission (TLC) regulates the registration of for-hire vehicles operating in Nassau County. OCA collects revenue through a permitting process, where TLC issues one window sticker per vehicle. The sticker is specific to each vehicle based on vehicle identification number, plate number, and base affiliation.

Collection Method and Frequency

TLC collects fees at the time of filing of new, replacement and renewal registration applications. TLC remits fees to the Treasurer within a week of receipt.

Legislative Authority

Nassau County Ordinance 113 of 2005



Department: Taxi & Limousine Commission	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description

This Investigation Division within the OCA provides consumer protection to Nassau County residents by investigating unfair, deceptive, and unconscionable trade practices. Consumer complaints and investigations lead to the issuance of notices of violation. The resultant fines are a source of revenue in this category and the amount of the fines vary according to the nature of the violation and the number of occurrences. OCA has the authority to hold administrative hearings to determine whether businesses violated various Consumer Affairs laws, which fall into the following categories: Home Improvement, Weights & Measures, Licensing, ATM, Taxi and Limousine, and Unfair Trade Practices.

Collection Method and Frequency

OCA collects fines payable to the County of Nassau by certified check or postal money order, by mail or in person. OCA remits fees to the Treasurer within a week of receipt.

Legislative Authority

NYS General Business Law, Local Law 9-1967, Local law 2-1970 and County Law 6-1970.



COUNTY TREASURER

The Office of the Treasurer manages and invests County funds, maintains banking and financial relationships, oversees the County’s borrowing, maintains an account of receipts and disbursements, collects tax delinquencies, processes the payment of property tax refunds, and oversees the sale of tax liens. Office is in four units: Debt and Investments, Tax Sale and Records, Tax Certiorari, and Accounting.

HISTORICAL TREND

TR - COUNTY TREASURER				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BA - INT PENALTY ON TAX	30,977,920	32,660,615	33,813,544	35,200,000
BD - FINES & FORFEITS	12,718	7,754	19,094	20,000
BE - INVEST INCOME	1,514,856	1,970,382	2,053,121	947,000
BF - RENTS & RECOVERIES	66,894	76,817	1,016,783	0
BH - DEPT REVENUES	493,444	456,532	368,733	1,819,797
BQ - CAPITAL RESOURCES FROM DEBT	0	0	0	60,000,000
TX - SPECIAL TAXES	3,066,339	3,014,238	1,961,008	2,659,000
Grand Total	36,132,170	38,186,338	39,232,284	100,645,797

CC	Object Name	Subsubject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BA - INT PENALTY ON TAX	R0301 - INTEREST ON TAXES	14,290,959	15,253,942	15,872,460	15,500,000
		R0305 - PENALTY ON DELINQUENT TAXES	4,864,086	5,063,479	5,140,721	5,500,000
		R0307 - DIFFERENTIAL LIEN INTEREST	8,313,255	8,731,573	9,155,273	8,000,000
		R0308 - TAX LIEN ADVERTISING FEE	1,080,710	1,092,784	1,101,150	1,200,000
		R0309 - LISTING FEE-TAX DELINQ. PROPERTIES	2,428,910	2,518,838	2,543,940	5,000,000
	BA - INT PENALTY ON TAX Total		30,977,920	32,660,615	33,813,544	35,200,000
	BD - FINES & FORFEITS	R0601 - FORFEIT SALE DEPOSIT	12,718	7,754	19,094	20,000
	BD - FINES & FORFEITS Total		12,718	7,754	19,094	20,000
	BE - INVEST INCOME	R0790 - INVESTMENT INCOME	483,831	421,921	615,737	325,000
		R0793 - INV CAP INCOME	866,331	667,036	711,417	560,000
		R0797 - INT NIFA DEBT	117,846	814,143	500,749	15,000
		R079A - S/T INT INC-NIFA	46,849	67,281	225,218	47,000
	BE - INVEST INCOME Total		1,514,856	1,970,382	2,053,121	947,000
	BF - RENTS & RECOVERIES	R0701 - CASH RECOVERY	6,809	0	0	0
		R0704 - RECVRY PRIOR YR APPR	60,085	46,357	237,067	0
		R070C - SETTLEMENT REIMBURSEMENT	0	0	771,247	0
		R070Y - TOBACCO SETTLEMENT REVENUE	0	0	412	0
		R0722 - LOST AND ABANDONED PROPERTY	0	30,460	8,057	0
	BF - RENTS & RECOVERIES Total		66,894	76,817	1,016,783	0
	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	263	21,759	4,413	1,110,797
		R0802 - CT&TRUST FND FEE&CTF	120,754	73,348	80,191	80,000
		R0803 - CASH BAIL	139,732	102,281	113,772	120,000
		R0808 - FEES	85,327	83,465	170,357	109,000
		R9821 - CASH BAIL ABANDONED	147,368	175,679	0	0
		R9857 - P-CARD	0	0	0	400,000
	BH - DEPT REVENUES Total		493,444	456,532	368,733	1,819,797
	BQ - CAPITAL RESOURCES FROM DEBT	R1510 - RESTRUCTURING PROCEEDS	0	0	0	60,000,000
	BQ - CAPITAL RESOURCES FROM DEBT Total		0	0	0	60,000,000
	TX - SPECIAL TAXES	R1102 - ADM TAX BELMONT PARK	102,095	119,832	127,914	115,000
		R1192 - HOTEL/MOTEL ROOM TAX	892,322	1,079,736	1,041,849	1,100,000
		R1194 - ENTERTAINMENT TAX	173,756	349,527	252,192	400,000
		R119D - ENTERTAINMENT TAX - COLISEUM	511,265	318,658	0	467,000
		R119E - ENTERTAINMENT TAX - NY ISLANDERS	855,663	617,850	0	27,000
		R119F - ENTERTAINMENT TAX - BEACH CONCERTS	531,239	503,709	539,054	550,000
		R119I - NASSAU EVENTS CENTER	0	24,926	0	0
	TX - SPECIAL TAXES Total		3,066,339	3,014,238	1,961,008	2,659,000
Grand Total			36,132,170	38,186,338	39,232,284	100,645,797



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0301, R0305	Title: Interest on Taxes, Penalty on Delinquent Taxes

Description

The Treasurer is responsible for the collection of delinquent general and school taxes. The imposed interests constitute revenue to the County. General and school taxes are due semiannually; the Office considers general taxes delinquent after February 10 and August 10, and considers school taxes delinquent after November 10 and May 10 of the following year. Property owners can pay delinquent taxes directly to the town or city where the property is located if they pay them by the end of the month of the respective deadlines. If property owners do not pay general and school taxes to the towns by the semiannual deadline, the County is then responsible for collection. The County charges the taxpayer interest at the rate of 1 percent simple interest per month up to the semiannual deadline, then along with a 6 percent penalty, an additional 1 percent compounded interest per month for every month the payment is outstanding.

Collection Method and Frequency

The Treasurer receives checks, money orders, electronic checks, cash, certified checks, and credit card payments daily until October 31. After this date, the Office accepts only cash, certified checks, and credit cards daily.

Legislative Authority

Nassau County Administrative Code Chapter V. Article 1 Sec. 11-23 & Sec.18-20

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0307	Title: Differential Lien Interest

Description

The Treasurer is responsible for the disposal of property tax liens. The imposed penalty constitutes revenue to the County. If delinquent general and school taxes remain unpaid on the third Tuesday of February, an unpaid property tax lien is created. The lien is registered against the property in time for the tax lien auction, which takes place annually. The liens at the auction to private



investors at an interest rate determined by bidding. The property owner may then redeem the lien from the County at an interest rate of 10%. The County retains the difference between the interest rate at which it sold the lien and the 10% interest paid by the property owner.

Collection Method and Frequency

The Treasurer receives cash and certified checks daily.

Legislative Authority

Nassau County Administrative Code Chapter V. A.2 Sec.32-40

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0308	Title: Tax Lien Advertising Fee

Description

In compliance with the Nassau County Administrative Code, the Treasurer's Office must advertise delinquent property taxes in the newspaper where the property is located. The County advertises during January and February each year in preparation for the tax lien sale held in February. The Office charges taxpayers an advertising fee of \$180 on their delinquent taxes to recover the cost of advertising.

Collection Method and Frequency

The Office accepts checks until October 31, after which date it accepts only cash, electronic checks, and certified checks. The Office accepts credit card payments through the last week of January. The Tax Lien sale occurs once a year.

Legislative Authority

Ordinance 128-2006

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0309	Title: Listing Fee-Tax Delinquent Properties



Description

The Treasurer charges a one-time administrative fee of \$180 on delinquent general and school taxes to recover the recordkeeping cost the office incurs.

Collection Method and Frequency

The Treasurer receives checks, money orders, electronic checks, cash, certified checks, and credit card payments daily until October 31. After this date, the Office accepts only cash, certified checks, and credit cards daily.

Legislative Authority

Ordinance 128-2006

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0601	Title: Forfeit Sale Deposit

Description

When private investors purchase tax liens, the Office requires them to make a deposit of 10% of the value of the lien. The Office then gives the investors 30 days to submit the remaining 90% of the value of the lien. If they do not remit the balance within 30 days, the 10% they automatically forfeit the deposit to the County.

Collection Method and Frequency

The Treasurer receives check payments once a year.

Legislative Authority

County Administrative Code 5-46

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790, R0793	Title: Investment Income, Investment Capital Income



Description

The Office of the Treasurer is responsible, on a daily basis, for investing the County's excess funds, which range from \$400 to \$700 million. In accordance with General Municipal Law of the State of New York, permitted investments include certificates of deposit, money markets, time deposits, repurchase agreements, and obligations of the United States Government, the State of New York, and its various municipal subdivisions. In 2015, the County invested excess cash primarily in demand deposits and money markets

Collection Method and Frequency

The Treasurer records investment income in the form of earned interest on the relevant bank accounts on a monthly basis.

Legislative Authority

Sec. 39 General Municipal Law New York State

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0797	Title: Interest Income NIFA Debt

Description

Nassau County retailers remit sales tax they collect to the state. The State then remits to NIFA the sales tax due Nassau County. NIFA deducts the amount needed to pay for County debt service payments and places this money in an interest bearing account. NIFA remits the interest income to the County. NIFA also deducts its operating expenses and remits the remainder to the sales tax it receives from the State to the County.

Collection Method and Frequency

The Office receives checks on a monthly basis from NIFA.

Legislative Authority

NIFA Act; Tax Law Sec.1261



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R079A	Title: S/T INT INC-NIFA

Description

The State charges Nassau County merchants that are late on their sales tax remittances to New York State interest on late payments. The State forwards this interest to NIFA, which in turn, forwards this interest revenue to Nassau County.

Collection Method and Frequency

The Office receives checks are on a monthly basis from NIFA.

Legislative Authority

NIFA Act; Tax Law Sec.1261

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts.

Description

The code is for a small amount of cash receipts from other departments, which X deposits in Treasurer Accounts without a revenue receipt. The Office records it as miscellaneous receipts. The revenue receipt is a Receipt of Cash (RC) document in NIFS and a County department usually generates it is usually generates it to document the revenue source. However, when this information is either missing or incorrect, the Office records these funds in this miscellaneous revenue account. The departments will be involved in a corrective initiative that will mandate the posting of their cash receipts with the correct classification in the preceding years.

Collection Method and Frequency

Check payments the Office receives based upon occurrence

Legislative Authority

CPL 520.10, 520.15; CPL 206(a), 213(1); Opns St Comp No. 80-1



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0802	Title: Court and Trust Fund Fee

Description

Court and Trust Fund Fee are moneys deposited by the Treasurer in trust for the court (County, District or Civil) for an unsettled estate, foreclosure surplus, or a trust. The County assesses a 2 percent fee whenever it disburses this money.

Collection Method and Frequency

The County receives this fee by check upon receipt of a Court Order authorizing the release and distribution of funds. The County pays the funds from the bank account that holds the foreclosure proceeds. A check is made to the County whenever a court closes a trust case, which can occur daily.

Legislative Authority

New York State Law Sec. 8010

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0803	Title: Cash Bail

Description

Bail is a sum of money exchanged for the release of an arrested person as a guarantee of that person's appearance for trial and is deposited with the County Treasurer. When the Treasurer receives a court order for return of bail, it refunds bail less a 3 percent fee. Of this amount, the Office remits 1 percent to the Probation Department and it records the other 2 percent as cash bail.

Collection Method and Frequency

The County receives a fee check whenever the courts authorize a refund of bail payment, which can occur daily.

Legislative authority

General Municipal Law. NYS.99-M



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Miscellaneous Fees

Description

The Treasurer’s Office collects the following fees:

- **Landlord Administration Fees** – The Nassau County bank, which holds tenants’ rental property security deposits from the tenants at County owned Mitchel Field (United Parcel Service, Bergwell, and the Nassau County Veterans Memorial Coliseum) remits a 1 percent annual administration fee to the Treasurer on a quarterly basis. The balance of the interest earned belongs to the tenants.
- **Planning Escrow Account Administration Fees** – The bank where ‘good faith’ contractor deposits are held remits a 2 percent annual administration fee to the Treasurer each quarter. Interest earned belongs to the contractor.
- **Tax Deed Fees** – The Office charges a \$125 fee for the issuance of a new deed that includes the name of a new lien holder.
- **Check Photocopy Fees** – The Office charges \$0.25 is for each copy of a canceled check requested.
- **Insufficient Funds Fee** - The Office charges a \$20 fee per insufficient funds check.
- **Lien List Fee** – The Office charges a \$150 fee to Tax Sale Buyers requesting a list of liens for sale.
- **Tax Lien Assignment Fee** – The Office charges a \$100 to a Tax Sale Buyer (TSB) who wants a lien assignment transferred to him.
- **Lien Sale Registration Fee – (In Person or Online)** The Office requires TSBs to register to participate in tax sale bidding. The fee is \$125 per day per TSB.
-

Collection Method and Frequency

The Treasurer receives cash or certified checks daily.

Legislative Authority

General Obligations Law 7-103
 Nassau County Administrative Code 5-54; Renew Local Law 15 of 1990
 F.O.I.L. Law NY CLS Pub O 87 (2007)
 Nassau County Ordinance No. 489-1990



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9821	Title: Purged Bail Current Years

Description

Current year bail money that is deposited with the Office of the Treasurer becomes revenue in two ways: (i) when, the Treasurer does not receive an order for either refunding or forfeiting the bail, within six years of the date of the bail's deposit with the Treasurer's Office, or (ii) when the Office issues a refund check and the recipient does not cash it after six years from the date of exoneration (date of order releasing bail). When either occurs, the Office purges the bail from the County's bail trust account and the Treasurer records it as Treasurer Revenue.

Collection Method and Frequency

A check made to the County from the Bail account is prepared monthly.

Legislative Authority

CPL 520.10, 520.15; CPL 206(a), 213(1); Opns St Comp No. 80-1\

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9857	Title: P-CARD

Description

Purchase Card program is an easier, more cost-effective way to procure goods and services. The program will convert paper check payments to electronic payment method. It uses a quick, simple, virtual transaction settlement with advanced controls. It will create a fiscal efficiency by reducing the time and cost associated with buying and paying for purchases. The County will receive cash rebate based on the volume of card purchases.

Collection Method and Frequency

The program offers a rebate for every dollar of vendor spend. Rebate calculation is on an annual basis, but can be collected quarterly. It is computed according to volume of purchases.



Legislative Authority

Banking Services Agreement

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: BQ	Title: Capital Resources for Debt
Sub-Object Code: R1510	Title: Restructuring Proceeds

Description

Restructuring proceeds in the Treasurer's office represents bond proceeds to be used for tax certiorari payments.

Collection Method and Frequency

N/A

Legislative Authority

N/A

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1102	Title: Admission Tax Belmont Park

Description

The Belmont Admissions Tax is 3 percent of the admissions price and New York City remits 75% of the admission tax it collects from the New York Racing Association at Belmont Park to the Treasurer. The County receives this tax twice a year.

Collection Method and Frequency

New York City pays by check to the County semi-annually

Legislative Authority

New York State Law - CRR Part 4500 SEC 806, 807



Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel / Motel Room Tax

Description

Nassau County has a Hotel and Motel Occupancy tax of 3 percent (effective September 1, 2001) of the per diem room rate (excludes permanent residents of hotels and motels). The facility collects the tax and remits it to the County Treasurer.

Each year, 25% gets deposited in the General Fund and the remaining 75% will be used by the Department of Parks to improve the marketability of County cultural and historic attractions. \$250,000 of the parks portion is to be used to provide assistance to the Village of Old Bethpage and other museums in the County for new programs and exhibits.

Collection Method and Frequency

The Treasurer received check payments quarterly.

Legislative Authority

Title 24 of the Nassau County Miscellaneous Laws, Local Law No. 29-2000, extended through 2009

Department: Treasurer	
Fund: General	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1194/R119D/R119E/R119F Title: Entertainment Tax	

Description

Each ticket that an event holder sells for a commercial or professional entertainment event held at specific venues in Nassau County includes a \$1.50 entertainment tax. The venue remits this surcharge to the Treasurer monthly. This charge is applicable to the following venues: Jones Beach Theater – R119F, Westbury Music Fair – R1194, Nassau Veterans Memorial Coliseum – R119D, and New York Islanders – R119E.

Collection Method and Frequency

The Treasurer receives Check payments monthly



Legislative Authority

Local Law 28-2000, extended through 2009.



TRAFFIC AND PARKING VIOLATIONS AGENCY (NCTPVA)

The Nassau County Traffic and Parking Violations Agency (NCTPVA) assists the District Court and some municipalities in the adjudication of traffic and parking tickets, as well as Photo Enforcement Notices of Liability (Red Light Camera). The Agency utilizes in-house collection processes, as well as contract vendors that include boot and tow, collections, and Default Judgment filings. The Agency works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the licenses of motorists who fail to answer or pay 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).

NCTPVA processes violations for three towns and some of the villages located within Nassau County. The Agency regards customer service paramount. The Department allows defendants to satisfy their tickets in a timely and convenient manner through online payments through the Department’s website, payment by non-appearance violations.

HISTORICAL TREND

TV - TRAFFIC & PARKING VIOLATIONS AGENCY				
Object Name	2014 Actual	2015 Actual	2016	2017 NIFA
			Unaudited as of 4/3/2017	Conformed
BD - FINES & FORFEITS	82,064,702	59,227,711	72,615,718	63,945,315
BF - RENTS & RECOVERIES	258,994	344,406	41,672	35,000
Grand Total	82,323,695	59,572,117	72,657,391	63,980,315

CC	Object Name	Subodject	2014 Actual	2015 Actual	2016	2017 NIFA	
					Unaudited as of 4/3/2017	Conformed	
10	BD - FINES & FORFEITS	R0603 - FINES	12,812,873	13,479,699	13,447,280	13,500,000	
		R0626 - RED LIGHT CAMERA	21,496,954	21,233,814	26,489,466	20,874,861	
		R0629 - RLC ADMINISTRATIVE FEES	12,426,800	12,403,800	22,067,065	18,787,375	
		R0630 - TV ADMINISTRATIVE FEES	7,224,458	7,629,182	9,545,941	8,809,079	
		R0631 - SPEED CAMERA	17,981,205	2,868,883	598,582	0	
		R0632 - SPEED CAMERA ADMIN FEE	10,122,412	1,612,333	467,385	0	
		R0633 - BOOT & TOW	0	0	0	1,974,000	
		BD - FINES & FORFEITS Total	82,064,702	59,227,711	72,615,718	63,945,315	
		BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	211,760	295,783	0	0
			R0722 - LOST AND ABANDONED PROPERTY	0	95	0	0
R07RR - REVENUE RECOVERY ACCOUNT	47,234		48,528	41,672	35,000		
BF - RENTS & RECOVERIES Total	258,994	344,406	41,672	35,000			
Grand Total	82,323,695	59,572,117	72,657,391	63,980,315			



Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines and Fees

Description

NCTPVA's revenue code R0603 entails the issuance of Parking and Traffic violations. Those violations generate fines, penalties, and surcharges upon disposition. The issuing agencies that send parking and traffic tickets to NCTPVA include Nassau County Police, New York State Police, New York State Park Police, Nassau County Sheriff, Nassau County Fire Marshal, Nassau County Public Safety, Nassau County Community College, Nassau University Medical Center, and various parking enforcement agents the Towns and villages employ. Various local ordinances account for some of the violation codes, but the New York State Vehicle and Traffic Law (VTL) accounts for the bulk of the violations.

NCTPVA has many tools at its disposal to enforce collection. They include collection letters, license suspensions, registration suspensions, boot and tow, default judgments, seizure of assets, and third party collection vendors. The Department manages all functions associated with processing a ticket after an agency issues violation. NCTPVA performs all facets of the ticket cycle entry, processing, adjudication, collection, and disposition.

Collection Method and Frequency

NCTPVA collects monies through various means. Collections include mail, telephone, online payments, and in-person visits. Acceptable forms or payments are cash, money orders, personal checks (up to a specified amount), and credit/debit cards. NCTPVA collects monies 24 hours a day via its online website and maintains lockboxes for various billings.

NCTPVA assesses monetary penalties at various intervals once a motorist misses imposed due dates. The Department utilizes in-house collection letters as well as a third party vendors to effect collections.

Legislative Authority

NYS Vehicle and Traffic Law, GML Section 370 et seq., GML-1-1 and GML-1-2, the Nassau County District Court Board of Judges, the Nassau County Legislature, Inter-Municipal Agreements and Memorandums of Understanding with the various jurisdictions give NCTPVA the authority to process and adjudicate tickets, as well as impose collection fees, penalties, and agency fees.

Department: Traffic and Parking Violations Agency
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Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0626	Title: Red Light Camera

Description

These are fines and penalties that the Department collects on a disposition of Notice of Liability for a Red Light Camera violation. Nassau County initiated the Red Light Camera Program as a measure to reduce crashes and pedestrian knockdowns due to Red Light violators. The program has seen a reduction in crashes over the past 6 years since the County implemented it.

Collection Method and Frequency

NCTPVA collects monies through various means. Collections include mail, telephone, online payments, and in-person visits. Acceptable forms of payments are cash, money orders, personal checks (up to a specified amount) and credit/debit cards. NCTPVA collects monies 24 hours a day via its online website.

Legislative Authority

VTL 1111 (d1), Local Law 12-2009 authorized up to 50 intersections with red light cameras; VTL 1111 (d1), Local Law 164-12 authorized up to an additional 50 intersections for a total of 100 intersections in Nassau County.

Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0629	Title: Red Light Camera - Administrative Fees

Description

NCTPVA assesses various fees in conjunction with a Red Light Camera (RLC) Notice of Liability (NOL). They include a Driver Responsibility Fee (\$45) for each NOL, collection fee (if NCTPVA assigns NOL to a collection vendor), bounced check fee, deferred payment fee, credit card chargeback fee, and various other fees. All fees that the Department collects fund the program as well as the processing of the NOLs. NCTPVA does not use tax dollars for any of NCTPVA's services; violators bear those costs.

Collection Method and Frequency



NCTPVA collects monies through various means. Collections include mail, telephone, online payments, and in-person visits. Acceptable forms of payments are cash, money orders, personal checks (up to a specified amount) and credit/debit cards. NCTPVA collects monies 24 hours a day via its online website.

Legislative Authority

139-2008 (collection fees), 62-08 (administrative fees), 16-2011, 190-12, 207-14 (amendments to administrative fees ordinance), 108-2002 Credit Card Fees

Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0630	Title: TV Administrative Fees

Description

NCTPVA assesses various fees in conjunction with a Red Light Camera (RLC) Notice of Liability (NOL). They include a Driver Responsibility Fee (\$45) for each NOL, collection fee (if NCTPVA assigns NOL to a collection vendor), bounced check fee, deferred payment fee, credit card chargeback fee, and various other fees. All fees that the Department collects the processing of the NOLs. NCTPVA does not use tax dollars for any of NCTPVA's services; violators bear those costs.

Collection Method and Frequency

NCTPVA collects monies through various means. Collections include mail, telephone, online payments, and in-person visits. Acceptable forms of payments are cash, money orders, personal checks (up to a specified amount) and credit/debit cards. NCTPVA collects monies 24 hours a day via its online website.

Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0633	Title: Boot & Tow

Description

A fee issued to a booted vehicle



Collection Method and Frequency

Monthly

Legislative Authority

Various

Department: Traffic and Parking Violations Agency	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R07RR	Title: Revenue Recovery Account

Description

Transcript Fees, Default Judgment Interest and other infrequent assessments/court ordered restitutions

Collection Method and Frequency

Infrequent

Legislative Authority

Various



VETERANS SERVICE DEPARTMENT

The Veterans Service Agency serves as an advocate for the veterans on compensation, pension, education and training, vocational rehabilitation, along with additional benefits for survivors, burial, and hospital care. The agency provides free transportation for veterans to the VA hospital in Northport, the VA health clinic in East Meadow, the VA health clinic in Valley Stream and the VA health clinic in Plainview. The program engages 60 to 70 volunteers who assist the veterans in getting the health care they require. The Veterans Service Agency also assists with federal, state, and local benefits, which the veteran may be entitled to receive. Specifically, state benefits may include various tuition assistance awards for both the veteran and the child of the veteran, along with annuities for the veterans or their spouse who may be blind. There are many local benefits that veterans are entitled to, including veterans tax exemption, obtaining documents, assisting with appeals, employment counseling, and discharge upgrading.

HISTORICAL TREND

VS - VETERANS SERVICES AGENCY				
Object Name	2014 Actual	2015 Actual	2016	
			Unaudited as of 4/3/2017	2017 NIFA Conformed
BF - RENTS & RECOVERIES	0	190	0	0
BJ - INTERDEPT REVENUES	0	0	0	0
SA - STATE AID REIMBURSEMENT OF EXPENSES	0	59,703	118,406	59,703
Grand Total	0	59,893	118,406	59,703

CC	Object Name	Subobject	2014 Actual	2015 Actual	2016	
					Unaudited as of 4/3/2017	2017 NIFA Conformed
10	BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	0	190	0	0
	BF - RENTS & RECOVERIES Total		0	190	0	0
	BJ - INTERDEPT REVENUES	R7800 - INTERDEPARTMENTAL REVENUES	0	0	0	0
	BJ - INTERDEPT REVENUES Total		0	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	R1001 - STATE AID REIMBURSEMENT	0	59,703	118,406	59,703
	SA - STATE AID REIMBURSEMENT OF EXPENSES Total		0	59,703	118,406	59,703
	Grand Total		0	59,893	118,406	59,703

Department: Veterans Service Agency	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid and Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursement



Description

The County receives State Aid for its Veterans Service Agency (VSA), which the State mandates.

Collection Method and Frequency

The VSA submits a claim voucher annually. The State remits payment to the County Treasurer who records revenue in the County's financial system.

Legislative Authority

Aid to VSA is under Article 17, Section 357 of the Executive Law