

2020 PROPOSED BUDGET

SUMMARY OF FISCAL 2020

SUBMITTED SEPTEMBER 2019 BY



LAURA CURRAN
NASSAU COUNTY EXECUTIVE



Common sense government,
responsible fiscal management.

OFFICE OF MANAGEMENT AND BUDGET

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For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

**TRANSMITTAL LETTER FROM THE
COUNTY EXECUTIVE**



Nassau County Office of Management and Budget

LAURA CURRAN
NASSAU COUNTY EXECUTIVE



OFFICE OF THE COUNTY EXECUTIVE
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING

September 16, 2019

Honorable Richard J. Nicoletto
Presiding Officer
Nassau County Legislature
1550 Franklin Avenue
Mineola, NY 11501

Honorable Kevan M. Abrahams
Minority Leader
Nassau County Legislature
1550 Franklin Avenue
Mineola, NY 11501

Dear Presiding Officer Nicoletto and Minority Leader Abrahams:

Since I took office, we have been remaking County government with a laser focus on ethics and transparency in government, fiscal integrity and economic growth.

Nassau County is known as the nation's first suburb and we are working hard each day to build our County as a fantastic place to "live, work and play." A "live, work, play" setting is about creating the housing, employment and quality of life our residents want, need and deserve. It is about collaboration and vision, and investing in our residents as much as investing in infrastructure.

Nassau County is at a turning point and we are reinventing suburbia. We are working harder than ever to make our County attractive to new residents, businesses and workers. We must meet the challenges of retaining our young people rapidly fleeing Long Island, and attract the next generation to "live, work and play" in Nassau in order to grow our tax base. If we expand the tax base with smart development, we will be better able to afford everything we love about suburbia.

The reimagining of the HUB, and its transformation from a sea of pavement into an innovative community, not only signifies forward-thinking development, but offers a model for a new suburbia that many of our villages and local communities are already embracing. We must work together to meet the challenge of maximizing the MTA's Third Track investment with future transit-oriented development.

When I sought this office, I was determined to finally fix our corrupted, broken property assessment system. We cannot invest in a successful future "live, work, play" suburban environment if we continue to spend taxpayer dollars to deal with yesterday's messes. Property assessment goes to the heart of the County's finances and school and town budgets. Property taxes account for approximately 23% of the County's budget. Fixing assessment is an essential step in fixing what is broken in County government.

When our homeowners pay town, school, special district and county taxes, they deserve some assurance that the amounts they are paying are fair and equitable. But our broken assessment system, frozen by the

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Mangano Administration for eight years, guaranteed the opposite. In fact, one half of the County’s taxpayers were subsidizing the other half. A vicious cycle of grossly inaccurate assessments, causing taxpayers to grieve – especially commercial property owners — resulted in refunds that were bankrupting the County, depriving it of vital dollars to deliver services and make essential investments – like paving our pothole-ridden roads. My Administration put a stop to it with the first countywide reassessment in nearly a decade.

The Legislature must take the final step and pass my Taxpayer Protection Plan to ease in changes of the reassessment over a five-year period. Without enacting this phase-in plan, half of residents will see a significant immediate increase in their property taxes. We must protect our taxpayers and future homebuyers by getting this done.

Now, for the second consecutive year, I have worked hard to hold the line on taxes. We are proposing a no-property-tax increase budget. We are continuing to exercise **spending discipline** while providing County residents with the quality services they demand and deserve. My Administration is committed to delivering these services to our residents and I applaud the outstanding efforts of the men and women who work hard every day on behalf of the County.

The Fiscal Year 2020 Nassau County Budget proposed today is in balance. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services.

The FY 2020 budget is \$3.56 billion including all funds. The budget in FY 2020 grows by \$72 million, or 2% above the current FY 2019 projection, below the forecast level of inflation of 2.1% in 2020.

2020 COUNTY EXECUTIVE PROPOSED BUDGET

<u>REVENUES</u>		<u>EXPENSES</u>	
Sales Tax	\$ 1,276.7	Salaries, Wages & Fees	\$ 904.1
Property Tax	821.7	Fringe Benefits	641.4
State Aid	224.3	Local Gvt Assistance	75.1
Federal Aid	142.4	Transportation	180.6
Departmental Revenues	229.9	OTPS	224.8
Other Revenues	395.2	Debt Service	397.2
Interfunds	450.4	Direct Assistance	549.3
OTB	20.0	Other	137.7
	<u>-</u>	Interfunds	<u>450.4</u>
Total	\$ 3,560.5	Total	\$ 3,560.5

The County’s expenses are heavily weighted toward expenditures which are fixed in various ways, including:

- Debt Service – once debt is issued it must be repaid – in fact, the County is paying \$170 million in 2020 for the \$1.1 billion of debt issued in the past which includes services provided years ago;

- Fringe Benefits – once employees are hired, they are eligible for County-provided health insurance and pensions;
- Step Increases – collective bargaining agreements and salary schedules require mandatory increases in pay for certain employees; (In fact, I advocated for the legislation that the Governor signed this year that requires that even in the event of a NIFA wage freeze in the future, we will still be responsible for paying step increases to employees.)
- Health and Human Services – caseloads must be funded for various benefit programs;

The majority of spending in the County is not discretionary, and we have been in a NIFA fiscal control period since 2011.

The necessary rebuilding and re-staffing of County departments and agencies responsible for property assessment and tax administration which have suffered years of cutbacks and neglect, will result in improved customer service for County property taxpayers. We have increased the authorized headcount at the Department of Assessment by 74% (from 117 to 203) and have more than doubled the authorized headcount at the Assessment Review Commission (from 29 to 72). Both DOA and ARC continue to hire qualified employees to serve the County. We have held dozens of assessment workshops in Towns and Villages throughout the County, and invested in improving customer service, including hundreds of one-on-one meetings. We have ended eight years of a corrupted, frozen tax roll and have reassessed all properties in the County at current levels for the 2020-2021 tax year. We have included funding in the 2020 budget for contractual services to support the ongoing training and work of DOA and ARC, although those contracts are still pending approval by the County Legislature. DOA and ARC have also partnered with the Veterans Service Agency to employ local veterans in available customer service positions.

Sewer and Storm Water Re-balancing Plan

In 2020, we will also be implementing my Sewer Tax Rebalancing Plan to correct yet another financial error made by the Mangano Administration. Expenses were misallocated among the three sewer zones from 2016-2019 because of errors in the Mangano Administration’s financial model. Under my plan, taxpayers who were overcharged will see a reduction in sewer taxes, while those who were undercharged will see an increase, phased in over the next five years, 20% per year. Although there is no impact to the overall 2020 budget from this error, there will be an impact on taxpayers in the three sewer zones. In 2020, over 400,000 Stormwater district taxpayers will see a reduction of \$1.86, over 40,000 Disposal Only district taxpayers will see a reduction of \$47 and Collection and Disposal district taxpayers will see an increase of \$9.

Labor Negotiations

Negotiations with our unions are underway, and my direction is clear - we expect to pay higher wages and look for our employees to meet the standards of a traditional work week and work year. I have every expectation we can achieve at the bargaining table settlements that are fiscally responsible for our workforce, for the County’s businesses and residents, and for the County’s budget and financial plan. The FY 2020 budget is consistent with the bargaining positions the County has taken at the bargaining table, which support a sustainable budget. Accordingly, we have reduced the authorized headcount to reflect a reduction of 66 positions in the number of outstanding vacant positions; however, we have not reduced the corresponding funding associated with these vacancies in FY 2020.

Tax Certiorari

Between January 2018 and March 2019, the County paid an unprecedented \$150 million of its tax certiorari liability, paying back property owners that were due tax refunds from settlements on their assessed values, some dating back over a decade. This feat is a result of a comprehensive financial strategy to eliminate the over \$300 million in tax cert liability inherited from the Mangano Administration. As part of the strategy, the County borrowed \$100 million dollars in the public capital markets to pay a significant portion of refunds from these old settlements. My Administration has taken full advantage of the resources and opportunities supported by the Nassau County Legislature and NIFA, both of which approved the borrowing of \$100 million. The County also allocated funds including \$30 million from the County's general fund and \$20 million in Disputed Assessment Funds for this initiative. Over 5,800 Nassau County commercial property owners received refunds from previously resolved settlements totaling over \$123 million and more than 6,038 of Nassau's residential property owners received approximately \$27 million in refunds.

We are launching a series of new initiatives in FY 2020 to modernize County operations, improve County services and increase collaboration with Towns and Villages.

Modernizing County Operations

After years of neglect by the Mangano Administration, County operations are now receiving necessary funds to modernize processes and improve services to County businesses and residents. We must have current technology to better serve the citizens of Nassau County. My administration is making the necessary investments to bring Nassau County government into the 21st Century.

Centralized Accounts Receivable – Currently, multiple departments in the County generate invoices and receive checks and other payments and remittances. Many of the staff engaged in this work have other responsibilities that often take priority. This system does not allow for timely posting of payments and lacks a standardized process across all departments. We will create a new centralized accounts receivable function in the Office of the Treasurer which will take on these duties on behalf of all departments, resulting in: increased collection, standardized processing, timely posting, improved customer service and reduced costs.

Electronic Payment Processing for Vendors – Technological advances in society have expanded payment options for us all. We can now purchase and pay for goods and services with the swipe of our fingers using our mobile telephones. Apps like PayPal, Venmo, Square and Apple Pay are now used for everyday transactions. We are implementing electronic payment processing for County vendors. With the expansion of payment options throughout the economy, Nassau County must keep up with the times. This new system will improve the efficiency of collections and provide the County with better control and management of cash.

Enterprise Resource Planning (ERP) System – The County's financial system (NIFS) requires replacement. It is based on decades-old technology and is not suited for a modern work environment. We are working jointly with the County Comptroller to replace the County's antiquated financial system. We have released an RFP for the planning portion of this multi-year project which is critical to the

County's future. Once the planning phase of the project is complete and the work plan steps are identified, the County will need to engage one or more vendors to work with all stakeholders (OMB, Comptroller, IT) to develop a new state-of-the-art system. When the new system is complete, it will enable more efficient management of the County's finances.

Peoplesoft – There are many lessons to be learned from the troubled implementation of this project which has dragged on for years and years. The County has waited for almost a decade for the launch of this project and my administration has committed the necessary time and resources to launch this system. There are additional phases of work to be done and we will be working to complete this project quickly. This initiative will modernize the County's human resources management replacing multiple outdated software packages with a single, more user-friendly system. The new Peoplesoft system will eventually enable improved tracking and reporting of FLSA time and improve compliance.

Correctional Center - While there are constant challenges with the infrastructure of the dated correctional facilities, the Department of Public Works continues to work to make capital improvements to provide the proper care and custody of inmates and working conditions for our employees. In addition to aged buildings, the existing technology was outdated. This summer, the Department transitioned from a 44-year-old main frame data system, to a new records management system. This was an enormous project with many challenges, all of which were solved to allow for this successful transition. We are in the process of acquiring an electronic medical records system to modernize the health care documents concerning inmates, to enable care providers to have access to complete records electronically. We are also in the final stages of awarding a contract to update the inmate telephone system. In addition, the Department is finalizing a contract to install a video conferencing system for inmates.

Improving County Services

Nassau County residents demand and deserve high quality service from the County government. My administration is committed to making the necessary investments to improve the services we deliver.

Housing – My Administration has made the development of affordable housing throughout the County a priority, and continues to promote our model housing ordinance, working closely with our municipal partners, private and non-profit developers. As part of our comprehensive strategy, we must preserve housing options for our seniors, disabled residents and families on limited budgets. As local administrator of the Housing Choice Voucher Program through New York State, the County helps lower-income residents secure decent, safe and sanitary housing in the private rental market. The Administration is increasing funding to the Office of Housing to support critical staffing for this program and address a funding gap between the grant received from New York State and the cost to administer the program. Three new full-time staff members will help reduce housing specialists' caseloads, allowing for more efficient case management and attention to the processing of repayments and improved lease up rates for active vouchers.

Transit – The Administration is committed to improving the mobility of Nassau County's residents, workers, students, and visitors. Our efforts have included the complete streets and traffic safety initiatives and infrastructure investment throughout the County and our team has been actively involved with the MTA on the LIRR Third Track Expansion Project. After years of cuts and service eliminations, our partners at NICE bus have rolled out several improvements including the introduction of interval-based schedules on the most heavily used routes and the testing of app-based PILOT programs. This

year we are investing additional resources in NICE buses to expand services and routes, with determinations to be made in compliance with Title VI non-discrimination requirements, and to pay for certain increases in operating expenses including Clean Buses using Compressed Natural Gas.

Health Department – Each year, more and more children in Nassau County are receiving diagnoses that require that they receive early intervention services so that they do not fall behind their peers. The 2020 budget includes an additional \$1.5 million for this purpose. Also, the Department’s budget adds 5 new Sanitarian positions to maintain and improve food safety.

Social Services – As caseloads have risen, the Department’s expenses for day care and emergency shelter costs have increased and the 2020 budget provides \$5 million for these purposes.

Law Enforcement –The dedicated and professional members of Nassau County law enforcement, both sworn and civilian, enable our residents to live in one of the safest, largest communities in the Country. To maintain our level of public safety, we have implemented a program of steady hiring to ensure our ranks remain strong, in anticipation of attrition through retirements.

- Police Department- We hired an additional 26 Police Officers in 2019 and intend to have another recruit class in December. We recently promoted Officers within the supervisory ranks in the Patrol, Support, and Detective divisions. We are dedicated to correcting the previously negotiated salary chart for Detectives through collective bargaining, which is currently underway with the DAI, as we are committed to increasing the Detective ranks.
- We recently hired 26 part-time Crossing Guards and continue to recruit for 2020. These crossing guards will help improve safety during the school day throughout the year. We have hired 5 additional Police Medics to increase staffing in the Emergency Ambulance Bureau. My administration is committed to the best way to deliver these services while maximizing the collection of ambulance fees. We will work with the CSEA on recommendations to maintain our competitive position in delivering emergency care.
- Sheriff’s Department - This year we had two Correction Officer classes, one being the largest Correction Officer graduation in over ten years. We also promoted members within the ranks of Deputy Sheriffs. We added 3 Assistant Cooks and approved the hiring of 3 Mechanics.
- Probation Department - We hired 9 new Probation Officers and promoted officers within the Department. Additionally, in response to Raise the Age, we approved the hiring of 3 additional staff members at the Juvenile Detention Facility. The State approval of our submitted budget remains pending. We have staff meeting with Suffolk County to further explore shared services, as we currently house Suffolk County juveniles.
- Fire Marshal’s Office - We have invested an additional \$500,000 to add more Fire Marshals. These eight additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections. This administration supports our downtown areas and is making these efforts to facilitate the opening of businesses in Nassau County.
- Office of Emergency Management - We have recently hired a Director of Recovery and a Director of Planning, which had been vacant. These positions are critical to enable the County to develop the necessary policies and procedures in the event of an emergency.
- District Attorney- The function of the Nassau County District Attorney's Office is to investigate and prosecute violations of state and local criminal statutes occurring within Nassau County. This includes funding for 14 additional positions and additional funding of \$3.6 million to meet the needs of the New York State newly mandated criminal justice reform.

Infrastructure Investments

We are ensuring Nassau County's bright future by making long-awaited investments in the County's infrastructure.

NY Islanders - Bringing the Islanders back to Nassau County has been a major priority of my Administration. Our staff worked diligently to review Empire State Development's plans and will continue to work cooperatively to bring the Belmont project to fruition. In addition to a permanent home for the Islanders, the \$1.3B investment will include a hotel and retail village. The public-private partnership is expected to generate \$2.7 billion in economic activity, sustain 3,200 permanent, full-time jobs and produce an annual economic impact of \$858 million locally. For Nassau, more than \$25 million in new tax revenue is expected thanks to the project, helping the County's budget in FY 2020 and beyond. While we await the team's new arena, we have a guarantee that the team will play no less than twenty home games at the Coliseum this season and next, and we are happy to welcome the team back to Nassau for even more games.

Crime Lab – The Crime Lab is tasked with testing evidence collected at crime scenes. This summer, the Lab moved to the new Nassau County Crime Lab at 1194 Prospect Avenue in Westbury, New York. Having the new lab operational, after eight years of construction, is especially important in today's technologically advanced world. There is an increasing reliance on scientific methodologies. This is a state-of-the-art facility and represents a new beginning for the County to meet those needs. The work conducted in this lab, by qualified individuals, in the accredited disciplines, serves to protect our residents and furthers public safety. We hired four employees, including the hiring of a Forensic Scientist IV, as the Ballistics Supervisor. We have begun to hire other qualified employees to enable the Lab to begin the accreditation process in the Firearm/Ballistics discipline.

Small Claims Assessment Review (SCAR) – There were over 8,000 claims adjudicated at SCAR this year, and we are expecting a significant increase in 2020. SCAR must be able to handle all of the cases it hears in time for the County to finalize its tax roll, or else the County faces significant refund liability. In order to prudently address the risk of increased SCAR filings, the County has included approximately \$2 million in the FY 2020 Budget to expand staffing to handle the anticipated increase in SCAR cases.

New Police Training Facility – For years County Police and Correction Officers have been trained in expensive and inadequate rented space while plans for a new police academy have languished. On May 29, 2019 the County broke ground on the 89,000-square-foot new multi-purpose Nassau County Training and Intelligence Center to support our commitment to state-of-the-art policing in our County. The FY 2020 budget continues to fund the construction of the Center. The facility, which is expected to be complete in 2021 will provide police, correction officer and probation officer training and community engagement, serving as a model for shared services. The County will also make the facility available to other local jurisdictions for training their personnel as part of our ongoing work to share services locally. Appropriately, this facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this operating budget.

Police Precincts - This budget is funded to provide full staffing at both the 6th and 8th Precincts, and construction on both Precincts should be completed by the end of this year.

New Family Courts – We are investing in a new Court Facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which enables them to address their challenges in a respectful and dignified setting. The new Family Court will have 23 courtrooms, including 13 Matrimonial Center courtrooms, a Domestic Violence courtroom, judges’ chambers and holding pens for adult and juvenile detainees. Managing this construction effort as well as staffing and ensuring quality work will be a DPW priority and focus.

Western Bays Water Quality Improvement Initiative - As a County located on an island, Nassau must protect our environment and waterways. Quality of life depends on the quality of the environment, and we are taking steps to protect our waterways. For the past 60 years, sewage treatment plants discharged into the Western Bays containing the marshes between Long Beach and the main body of Nassau County. The nitrogen laden wastewater has damaged fragile wetlands over the years and has diminished water quality. With support from New York State, we are moving forward with over \$500 million in projects to remove those discharges with the Western Bays Water Quality Improvement Initiative. This is the most significant environmental investment we will make in decades and it will translate into a tremendous economic boost for the region. Improved water quality means more recreation and increased home values. We are literally cleaning up Long Island. This will clean our waterways, restore marshland, improve storm resilience, improve shell-fishing and provide our residents with a better quality of life for generations. This initiative includes the conversion of the Long Beach Water Pollution Control Plant (LBWPCP) to a pumping station with connection to the Bay Park Sewage Treatment Plant (BPSTP). The LBWPCP is an outdated wastewater treatment plant in Long Beach that does not meet current discharge standards. Via a new transmission line, the wastewater will be rerouted to the newly modernized BPSTP which will have enhanced nitrogen removal technology. This project is currently in the design phase. Through an active project with the New York State Department of Environmental Conservation currently being designed, the BPSTP’s treated effluent will be connected to the County’s Cedar Creek Water Pollution Control Facility’s ocean outfall. The project to convert the Long Beach plant into a pump station is expected to be completed by the end of 2022 and the conveyance of treated effluent to the Cedar Creek outfall will be completed by 2024.

Road Resurfacing - In 2019, DPW took an aggressive approach to roadway infrastructure investment, maintenance and improvement. With over 1,500 lane miles in Nassau, there is a lot of work to do to address the County’s neglected, pothole-ridden roadways. The 2019 plan includes doubling the number of roads paved, for an unprecedented 200 lane miles – a 130% increase since 2017. It is vital to Nassau County’s residents and businesses to maintain a top-quality road infrastructure. In addition, in line with transparency efforts in all aspects of government operations, DPW with the County I.T. Department developed two interactive websites to showcase and outline Nassau’s active Road Resurfacing Program for residents and local municipalities.

County Parks - As part of our ongoing efforts to improve our public green spaces and county’s ability to generate revenue through quality food and beverage services, we’ve released RFPs for new concession services at our park facilities. The County is also releasing an RFP for naming rights and advertising at County park facilities. In addition, the County is extending an RFP deadline for the County-owned Carlton on the Park, a premier catering and event venue, to maximize revenue-producing opportunities for not just the County, but also the successful proposer who ultimately operates the restaurant and catering facility, and their subcontractors who assist them.

Increased Collaboration

I believe that communication and collaboration across all stakeholders in Nassau County will improve the quality of life for us all. From libraries and volunteer fire companies to Village Mayors and US Senators we must all work together to make Nassau County the best place in the world to live, work and play.

Grants and Shared Services – This summer I hosted the initial meeting of the 2019 Shared Services Panel Meeting. The goal of the Shared Services Panel is to bring together Nassau County and municipal leaders to identify and implement new ways to save taxpayers money through shared and more efficient services between local governments within the County. To maximize potential savings the County has brought in the State University of New York’s Rockefeller Institute of Government to help develop and implement the County-Wide Shared Services Plan. The saving generated may be eligible for a one-time match from the State which has \$225 million available for such purposes.

Business Friendly County – As part of our efforts to grow the tax base, the County must continue to remove barriers to economic development. The not-for-profit sector plays an important role in providing economic, social and cultural benefits and resources to Nassau County. To encourage growth in this sector, the County has eliminated the 239-F construction fee for nonprofit development projects. The fee had been a hindrance to non-profits looking to develop or expand in Nassau County. Additional improvements to the 239(f) process will soon be recommended by my Blue-Ribbon Panel to Streamline Development Approvals, which has undertaken a comprehensive review of the staffing, administrative and technological challenges built into our process. As part of this on-going effort, this budget includes funding for two newly created positions within DPW that will be dedicated to expediting this critically important review process.

Tax Receiver Liaison – The County Treasurer is hiring a Tax Receiver Liaison to work more closely and collaboratively with the Tax Receivers in the County. This position will help improve communications, improve the accuracy and integrity of the data, and to improve timely provision of data County-wide.

Promoting Opportunities for Minority Communities - My Administration continues to make historic progress in opening doors of opportunity for minority communities in the County. The Administration will continue to prioritize the removal of barriers to entry for our minority businesses and promotion of efforts to engage all of our citizens in county government. To this end we are including increased funding for the Office of Minority Affairs, which will spearhead the County’s first disparity study in over a decade and make possible the establishment of meaningful MWBE contracting goals, as well as the Office of Hispanic Affairs and the newly formed Office of Asian American Affairs. Proposed staffing levels include: for OMA (10), OHA (7) and OAAA (6). These offices will continue to work collaboratively in promoting business opportunities, cultural awareness and inclusiveness, and participating in important County-wide initiatives such as the Census Complete Count Committee.

Language Access - In addition, the Administration has made important strides in ensuring that the 128,000 residents in Nassau County in need of language access are able to get assistance. As part of the County-wide Language Access Plan, we have established a protocol for all County departments to

have competent translation services available to residents with limited English proficiency. This budget includes additional headcount for Department of Social Services to hire a full-time Creole translator.

State Mandates

The State of New York requires Nassau County to provide many services on a mandatory basis.

Criminal Justice Reforms – New York State passed criminal justice legislation that includes significant bail reform, pretrial detention, and mandates an expedited production of evidence. These reforms will impact the District Attorney’s Office, Police Department, Sheriff’s Department, Probation Department, the Medical Examiner (Crime Lab/Toxicology Lab) and Traffic Court (TPVA).

To meet these new mandates that go into effect in January 2020, the County will need to invest in technology and adjust staffing to comply with these measures. We are increasing the budget of the Department of Probation which will be seeing a larger case load as bail reform takes effect. We are also expecting a corresponding decline in expenses at the Sheriff’s Department as custodial daily census declines. We also are mandated to provide pre-trial services to all defendants. The pre-trial services must help facilitate judicial release decisions by providing the court with an assessment utilizing a New York State validated assessment tool; identify defendants who are appropriate for release on recognizance or non-monetary conditions, to notify all defendants of required appearances using their preferred means of contact (mail, phone, text, etc.) in order to maximize appearance rates and avoid warrants, to monitor defendants and provide direct service or make referrals to community based services as deemed necessary or as ordered by the Court.

Raise the Age - On October 1, 2018, the first phase of the Raise the Age law took effect in New York State, as the state no longer automatically charges all 16-year-olds as adults. In October 2019, the law phases in for 17-year-olds. The impact of Raise the Age has created an increase in the volume in the detention of Juveniles at the County Juvenile Detention Center (JDC). This mandate requires additional staffing and that Adult Offenders must be housed in a Specialized Secure Detention Center. Currently the County JDC is a Secure Detention Center, meaning we can house Juvenile Offenders and Juvenile Delinquents, but not youths that are adjudicated as an Adult Offender. While the plans to have a local Special Secure Detention Center to house Adult Offenders is finalized and approved by the State, the County Deputy Sheriffs have been transporting Nassau County Adult Offenders to Specialized Secure Detention facilities across the State, mostly to the Westchester facility. This budget includes funding related to the transport to and from out of County facilities, as well as increase to staffing at the County JDC.

Census/Early Voting - To support early voting, Nassau County will advance the funds necessary to purchase voting machines. My Administration remains committed to ensuring equal access across Nassau County for residents who want to exercise their voting rights.

Although we have much to be proud of in our 2020 budget, we still face challenges. We remain in a fiscal control period with all our financial decisions subject to the Nassau Interim Finance Authority (NIFA). The County is working toward achieving a GAAP balanced budget, which would end NIFA’s control period and return fiscal decision-making back to where it belongs with the County’s elected officials, but we are not there yet. We will be closely monitoring the national economy and watch for any signs of a national downturn which could lead to slower local economy here in Nassau.

We believe the FY 2020 Budget responsibly manages our expenses while still making necessary investments to ensure Nassau County continues to be a great place to “live, work and play,” now and in our bright future.

Sincerely,

A handwritten signature in black ink, appearing to read 'Laura Curran', with a stylized flourish at the end.

Laura Curran
Nassau County Executive

Cc: Members of the Nassau County Legislature

COUNTY MISSION, VISION AND VALUES STATEMENT



COUNTY MISSION, VISION AND VALUES

MISSION

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

VISION

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

COUNTY VALUES

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

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

Constituent Loyalty – to provide the most efficient services

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – to accept responsibility regardless of outcomes

Resourceful – to achieve outstanding performance and reach creative solutions

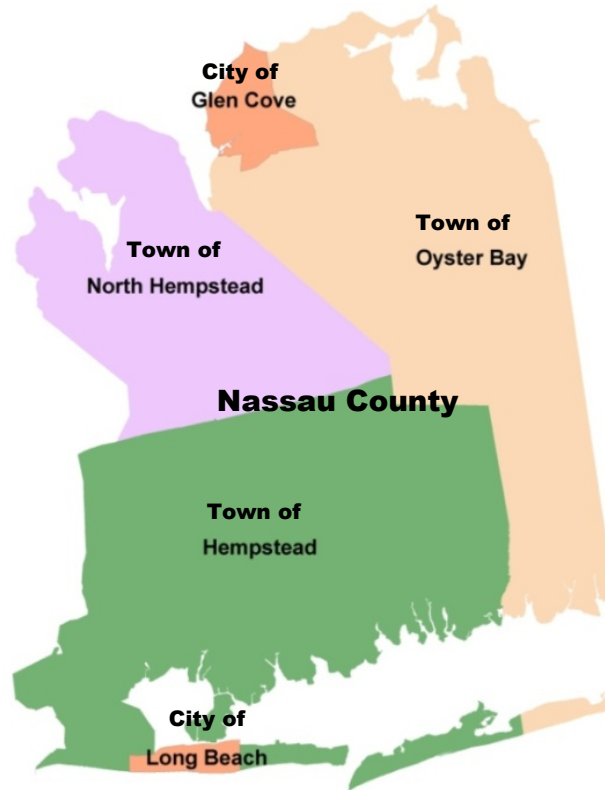
Effective – to serve each and every day to our fullest potential

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

EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



Overview

The Fiscal Year 2020 Nassau County Budget is in balance. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services.

For the second consecutive year, we are proposing a no-property-tax increase budget. We are continuing to exercise spending discipline while providing County residents with the quality services they demand and deserve. The 2020 Budget pays for the services we are delivering with money we are collecting.

The FY2020 budget is \$3.56 billion. The budget in FY 2020 grows by \$72 million, or 2% above the current FY2019 projection, below the forecast level of inflation of 2.1% in 2020. Excluding Interfund resources for services provided between Departments, the budget in FY2020 grows by \$57 million, or 1.9%.

EXECUTIVE SUMMARY



While the local economy continues to grow, we are closely watching national data and trends for any signs of slowing. We will continue to vigilantly monitor the national and local economies and in the event of a slowdown, we are prepared to act to maintain budget balance.

REVENUE

Our total revenue forecast for FY2020 is \$3.6 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.7% of all County revenue, with the State providing 6.3% and the Federal Government providing only 4.0%.

Federal Aid - Federal Aid to Nassau County has dropped significantly since FY 2010.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$138	\$3
2020	\$142	\$4

We will work with our partners in Washington DC to ensure that Nassau County receives its fair share of federal funding.

State Aid – State funding to Nassau County is anticipated to remain essentially flat in 2020 following an increase in 2019 due to additional aid for Raise the Age and Early Intervention.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)

EXECUTIVE SUMMARY



2018	\$212	(\$2)
2019	\$222	\$10
2020	\$224	\$2

We will work with our partners in Albany to ensure that Nassau County receives its fair share of State funds.

County Revenues - The County's \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.3 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
TOTAL	\$2.7 Billion

Sales Tax - Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are extremely sensitive to the County's overall economy, growing in good times and shrinking when times are tougher. We are forecasting sales tax growth of 1.9% in 2020.

\$ in Billions

FISCAL YEAR	SALES TAX	Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.199	\$0.049
2019	\$1.238	\$0.039
2020	\$1.277	\$0.039

Between FY2013 and FY2014, the Sales Tax revenue declined by \$45 million. Sales Tax revenue was \$1.14 billion in FY2013 and remained below that level in FY2014 through FY2016. It was not until FY2017, four full fiscal years later, that Sales Tax revenue exceeded the FY2013 level.

Property Tax - The Property Tax Revenues of the County grow at a sluggish pace. From FY 2011 through FY 2020, the actual Property Tax revenues will have grown by only 5.7%. That equates

EXECUTIVE SUMMARY



to an average increase of 0.8% per year, while inflation growth averages 1.8% for the same time-period.

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees, etc.

EXPENSES

The County's expenses are forecast at \$3.6 billion in FY2020. Salaries, Wages and Fringe Benefits for employees are 43% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 13% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 29%.

Labor Negotiations

We continue to negotiate with our labor unions to secure contracts that meet the needs of the County's taxpayers while respecting the County workforce. Accordingly, we have reduced the authorized headcount in the budget to reflect a reduction of 66 vacant positions; however, we have not reduced the corresponding funding associated with these vacancies in FY2020.

Tax Certiorari

Between January 2018 and March 2019, the County paid \$150 million of its tax certiorari liability, paying back property owners that were due tax refunds from settlements on their assessed values, some dating back over a decade. This feat is a result of a comprehensive financial strategy to eliminate the over \$300 million in tax cert liability inherited from prior administrations. The strategy requires the County to remain current on tax certiorari claims, while borrowing for older claims. In the 2020 budget, the County is allocating funds including \$30 million from the County's general fund and \$40 million in Disputed Assessment Funds for this initiative

Modernizing County Operations

Centralized Accounts Receivable - We will create a new centralized accounts receivable function in the Office of the Treasurer which will take on these duties on behalf of all departments, resulting in: increased collection, standardized processing, timely posting, improved customer service and reduced costs.

Electronic Payment Processing for Vendors - We are implementing electronic payment processing for County vendors. With the expansion of payment options like Venmo and Apple Pay, Nassau County needs an updated system. This initiative will improve the efficiency of collections and provide the County with better control and management of cash.

EXECUTIVE SUMMARY



Enterprise Resource Planning (ERP) System - We are working jointly with the County Comptroller to replace the County's antiquated financial system. We have released an RFP for the planning portion of this multi-year project which is critical to the County's future. When the new system is complete, it will enable more efficient management of the County's finances.

Peoplesoft –The County has waited for almost a decade for the launch of this project and we have committed the necessary time and resources to launch this system. There are additional phases of work to be done and we will be working to complete this project quickly. This initiative will modernize the County's human resources management replacing multiple outdated software packages with a single, more user-friendly system.

Improving County Services

Housing –We are increasing funding in 2020 to the Office of Housing to support critical staffing for this program and address a funding gap between the grant received from New York State and the cost to administer the program.

Transit – The County is making additional investments in NICE bus to address increasing expenses.

Health Department – The 2020 budget includes an additional \$1.5 million to ensure that children with special needs receive early intervention services so that they do not fall behind their peers. We have also invested additional funds to enhance food safety.

Social Services – The 2020 budget provides \$5 million in additional funds for growing expenses for day-care and emergency shelters.

Law Enforcement – Nassau County continues to be one of the safest communities in the Country. The County continues to invest in law enforcement and public safety.

- Police Department – The 2020 budget includes funding for the full complement of Detectives.
- Crossing Guards - The 2020 budget funds additional part-time crossing guards.
- Sheriff's Department - This year we had two Correction Officer classes, including the largest Correction Officer graduation in over ten years. In 2020 we are adding 3 Assistant Cooks and approving the hiring of 3 Mechanics.
- Probation Department – The budget continues to add additional probation officers and, in response to Raise the Age, additional staff members at the Juvenile Detention Facility.
- Fire Marshal's Office - We have invested an additional \$500,000 to add more Fire Marshals. These eight additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections.

EXECUTIVE SUMMARY



- Office of Emergency Management - We continue to invest in staffing critical positions that better prepare the County in the event of an emergency.
- District Attorney- We have invested in additional positions and additional funding of \$3.6 million to meet the needs of the New York State newly mandated criminal justice reform.

Infrastructure Investments

NY Islanders - Bringing the Islanders back to Nassau County has been a major priority of the Curran Administration. While we await the team's new arena at Belmont, we have a guarantee that the team will play no less than twenty home games at the Coliseum this season and next.

Crime Lab - This summer, the Crime Lab moved to the new state-of-the-art facility. We have begun to hire additional qualified employees to enable the Lab to begin the accreditation process in the Firearm/Ballistics discipline.

Small Claims Assessment Review (SCAR) - There were over 8,000 claims adjudicated at SCAR this year, and we are expecting a significant increase in 2020. SCAR must be able to handle all of the cases it hears in time for the County to finalize its tax roll, or else the County faces significant refund liability. In order to prudently address the risk of increased SCAR filings, the County has included approximately \$2 million in the FY 2020 Budget to expand staffing to handle the anticipated increase in SCAR cases.

New Police Training Facility - The FY 2020 budget continues to fund the construction of the new 89,000-square-foot new multi-purpose Nassau County Training and Intelligence Center expected to be complete in 2021. This facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this operating budget.

Police Precincts – The 2020 budget provides funds to fully staff the 6th and 8th Precincts.

New Family Courts - We are investing in a new Court Facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which enables them to address their challenges in a respectful and dignified setting. Managing this construction effort as well as staffing and ensuring quality work will be a DPW priority and focus.

Western Bays Water Quality Improvement Initiative - With support from New York State, we are moving forward with over \$500 million in projects to improve water quality and remove nitrogen laden wastewater discharges with the Western Bays Water Quality Improvement Initiative. This will clean our waterways, restore marshland, improve storm resilience, improve shell-fishing, and provide our residents with a better quality of life. This initiative includes the conversion of the Long Beach Water Pollution Control Plant to a pumping station with connection to the Bay Park Sewage Treatment Plant (BPSTP), which will have enhanced nitrogen removal technology. This

EXECUTIVE SUMMARY



project is currently in the design phase. The BPSTP's treated effluent will be connected to the County's Cedar Creek Water Pollution Control Facility's ocean outfall. The project to convert the Long Beach plant into a pump station is expected to be completed by the end of 2022 and the conveyance of treated effluent to the Cedar Creek outfall will be completed by 2024.

Road Resurfacing - In 2019, DPW took an aggressive approach to roadway infrastructure investment, maintenance and improvement. The 2020 plan includes paving 200 lane miles.

County Parks - As part of our ongoing efforts to improve our public green spaces and county's ability to generate revenue through quality food and beverage services, we've released RFPs for new concession services at our park facilities. The County is also releasing an RFP for naming rights and advertising at County park facilities. In addition, the County is extending an RFP deadline for the County-owned Carlton on the Park, a premier catering and event venue, to maximize revenue-producing opportunities for not just the County, but also the successful proposer who ultimately operates the restaurant and catering facility, and their subcontractors who assist them.

Increased Collaboration

Grants and Shared Services - This past summer the County Executive hosted the initial meeting of the 2019 Shared Services Panel Meeting. The goal of the Panel is to bring together Nassau County and municipal leaders to identify and implement new ways to save taxpayers money through shared and more efficient services between local governments within the County. To maximize potential savings the County has brought in the State University of New York's Rockefeller Institute of Government to help develop and implement the County-Wide Shared Services Plan. The saving generated may be eligible for a one-time match from the State which has \$225 million available for such purposes.

Business Friendly County - Nassau County has eliminated the 239-F construction fee for nonprofit development projects. The fee had been a hindrance to nonprofits looking to develop or expand in Nassau County. Eliminating this fee is another step to make Nassau County more business friendly and increase opportunities for economic development.

Promoting Opportunities for Minority Communities - The 2020 budget increases funding for the Office of Minority Affairs, as well as the Office of Hispanic Affairs and the newly formed Office of Asian American Affairs. This additional funding will enable the County's first disparity study in over a decade and make possible the establishment of meaningful MWBE contracting goals.

Language Access - The 2020 budget continues to fund the County-wide Language Access Plan, increasing the number of translators on hand. This will help ensure that County departments have competent translation services available to residents with limited English proficiency.

EXECUTIVE SUMMARY



State Mandates

The State of New York requires Nassau County to provide many services on a mandatory basis.

Criminal Justice Reforms – New York State passed criminal justice legislation that includes significant bail reform, pretrial detention, and mandates an expedited production of evidence. These reforms will have impacts in many departments throughout the County. The 2020 budget efficiently meets the requirements of these new mandates, investing in technology and adjusting staffing.

Raise the Age - On October 1, 2018, the first phase of the Raise the Age law took effect in New York State, as the state no longer automatically charges all 16-year-olds as adults. In October 2019, the law phases in for 17-year-olds. Raise the Age has created an increase in the volume in the detention of juveniles at the County Juvenile Detention Center (JDC), impacting the budgets of several departments including Corrections, Probation, and District attorney. The 2020 budget anticipates and addresses these changes.

Census/Early Voting - Nassau County will advance the funds necessary to purchase voting machines which will enable early voting.

MAJOR FUNDS EXPENSES & REVENUES



MAJOR FUNDS EXPENSES AND REVENUES

The 2020 Proposed Budget for the five Major Operating Funds (excluding interdepartmental transfers) is \$3.1 billion; \$3.3 billion including the Sewer and Storm Water Resources District Fund. The General Fund is the largest component of the Major Operating Funds Budget totaling \$1.9 billion or 60.1%. Funding for police services is \$819.0 million, 26.3% of Major Operating Funds' expense.

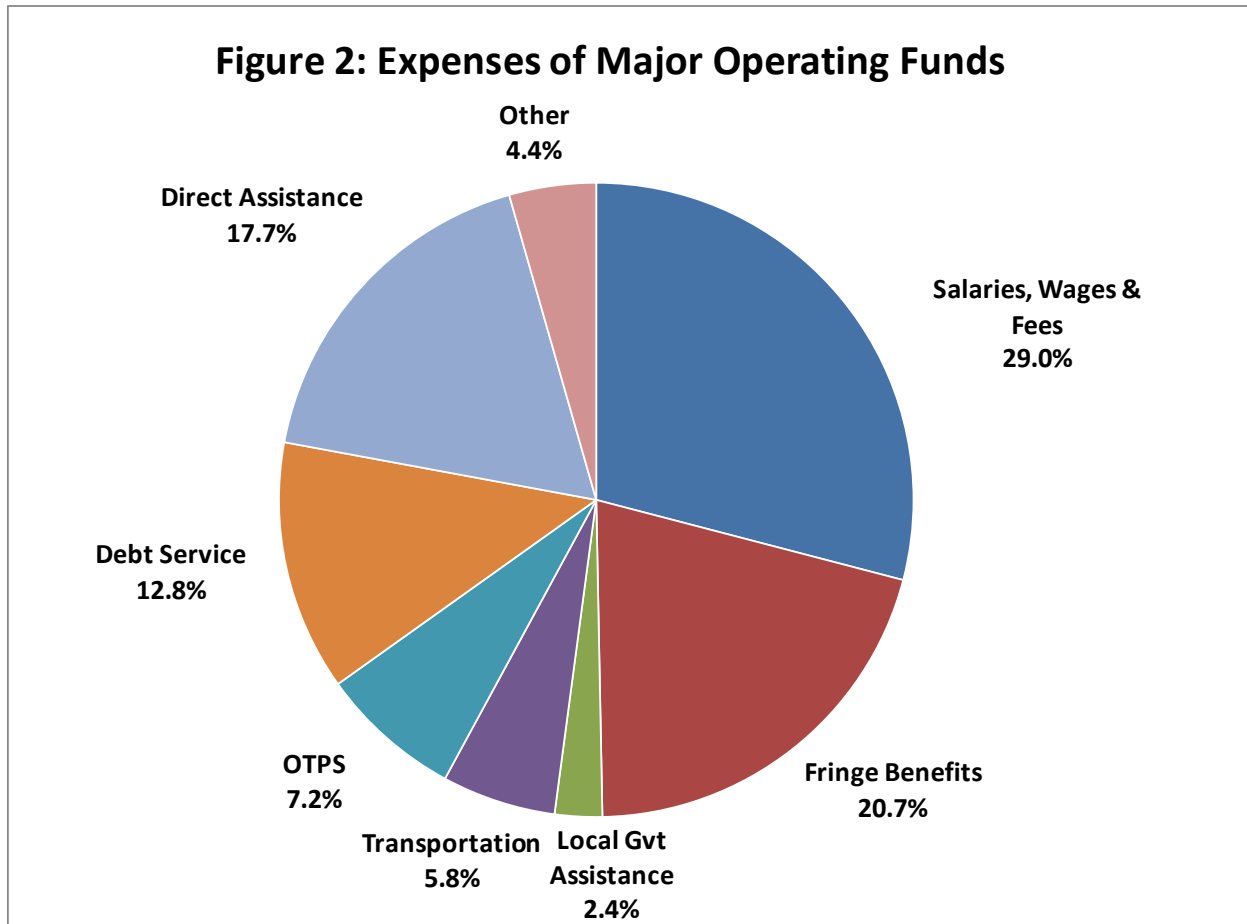
**Figure 1: Fiscal 2020 Expenses by Fund
(Excludes Interdepartmental Transfers)**

Fund	2020 Proposed Budget
General Fund	1,870,613,648
Police Headquarters Fund	426,911,641
Police District Fund	392,108,591
Debt Service Fund	397,236,425
Fire Prevention Fund	23,252,254
Total Major Operating Funds	3,110,122,559
Sewer & Storm Water Resources District	145,989,624
Total Major Operating Funds & Sewers	3,256,112,183



EXPENSES

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



Note: Excludes interdepartmental transfers and Sewer & Storm Water Resources District.

The largest expense of the five Major Operating Funds is Salaries, Wages & Fees which is \$904.1 million. This includes items such as base wages, overtime, and termination compensation.

Fringe Benefits costs, including Workers’ Compensation, for the Major Funds in the 2020 Proposed Budget are \$641.4 million. The County estimates gross-pension cost attributable to the Major Operating Funds for 2020 to be \$185.8 million. The County also estimates net pension expense for the Major Operating Funds for 2020 (assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Program) to be \$174.2 million. The County has once again opted to defer the maximum amount allowable under the Alternate Contribution Stabilization Program and has included the net pension expense amount in the 2020 Proposed Budget. The County expects Health Insurance costs for the Major Operating Funds to reach \$345.4 million in 2020, an increase of \$23.4 million or 7.2% from the 2019 Projection. These

MAJOR FUNDS EXPENSES AND REVENUES



costs continue to place an enormous burden on the taxpayers of Nassau County as well as all municipalities throughout New York State. Direct Assistance costs account for 17.7% of total Major Operating Funds' expense. These expenses consist of benefit payments to clients enrolled in mandated human services entitlement programs such as Medicaid, Public Assistance, Day Care, Child Protective Services, and Foster Care. Federal and/or State reimbursement usually match the County's share of these expenses.

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

HEADCOUNT PROJECTIONS

The 2020 Proposed Budget supports 7,492 full-time staff. As of August 2019, there were 7,159. The increase in headcounts is the result initiatives such as County Re-Assessment, and additional staffing in the Police and Corrections departments. The table on the following page contains Full-Time staffing levels for the 2020 Proposed Budget.

MAJOR FUNDS EXPENSES AND REVENUES



Figure 3: Full-Time Staffing 2020 - Major Operating Funds

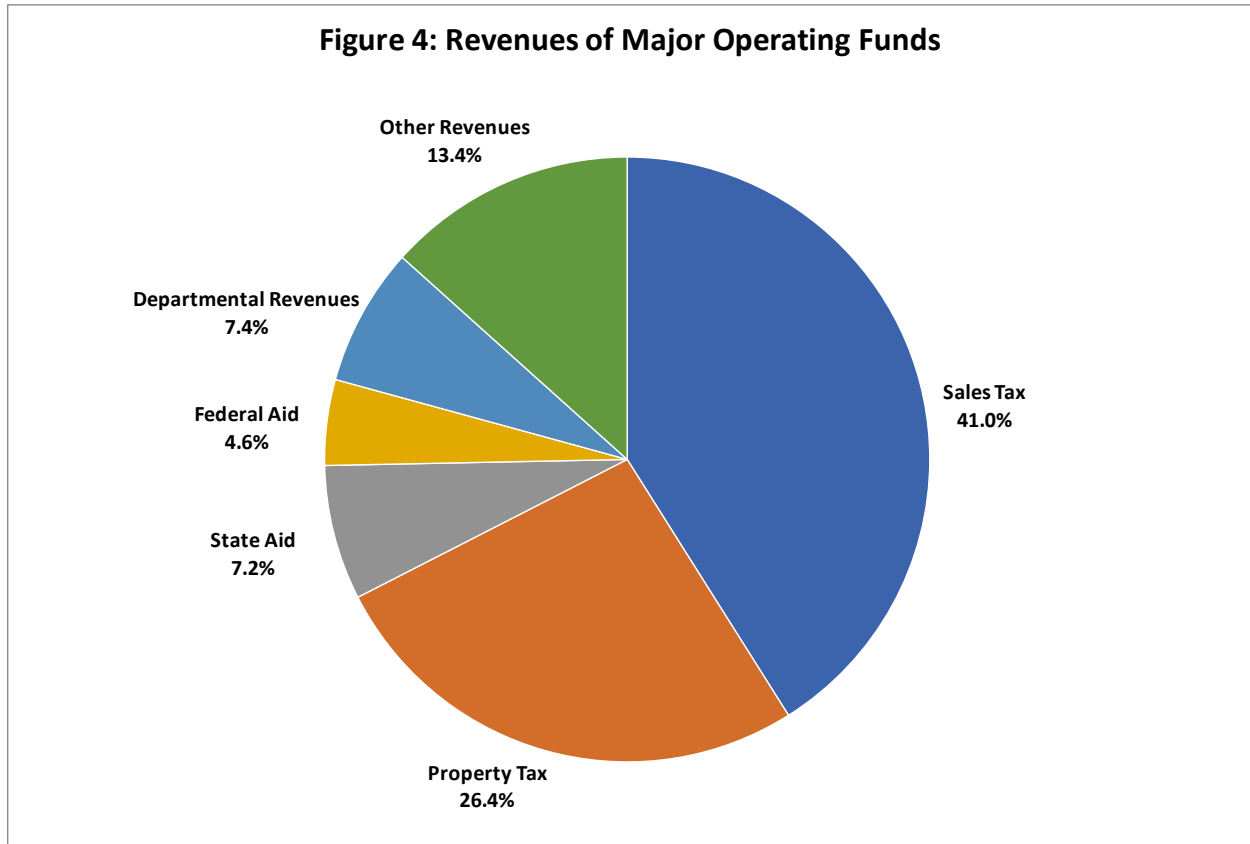
Full-Time Staffing 2020 - Major Operating Funds			
Department	2019 NIFA Approved Budget	On Board HC 8/29/19	2020 Proposed Budget
AN - ASIAN AMERICAN AFFAIRS	0	0	6
AR - ASSESSMENT REVIEW COMMISSION	56	53	72
AS - ASSESSMENT DEPARTMENT	203	138	203
AT - COUNTY ATTORNEY	96	85	99
BU - OFFICE OF MANAGEMENT AND BUDGET	23	26	31
CA - OFFICE OF CONSUMER AFFAIRS ¹	30	25	30
CC - SHERIFF / CORRECTIONAL CENTER	1,031	959	1,024
CE - COUNTY EXECUTIVE	14	12	13
CF - OFFICE OF CONSTITUENT AFFAIRS	37	36	15
CL - COUNTY CLERK	87	80	87
CO - COUNTY COMPTROLLER	85	71	86
CS - CIVIL SERVICE	46	47	48
DA - DISTRICT ATTORNEY	385	393	424
EL - BOARD OF ELECTIONS	155	154	156
EM - EMERGENCY MANAGEMENT	8	8	8
FC - FIRE COMMISSION	88	93	96
HE - HEALTH DEPARTMENT	175	158	167
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	13	13	17
HR - COMMISSION ON HUMAN RIGHTS	6	4	5
HS - HUMAN SERVICES ¹	56	55	62
IT - INFORMATION TECHNOLOGY	91	93	132
LE - COUNTY LEGISLATURE	96	90	99
LR - OFFICE OF LABOR RELATIONS	8	7	6
MA - MINORITY AFFAIRS	6	4	10
ME - MEDICAL EXAMINER	97	75	78
PA - PUBLIC ADMINISTRATOR	6	6	6
PB - PROBATION	239	176	203
PD - POLICE DEPARTMENT	3,352	3,114	3,298
PE - DEPARTMENT OF HUMAN RESOURCES	7	7	8
PK - PARKS, RECREATION AND MUSEUMS	143	140	147
PR - DEPARTMENT OF SHARED SERVICES	11	11	14
PW - PUBLIC WORKS DEPARTMENT	424	385	416
RM - RECORDS MANAGEMENT (GEN FUND)	13	9	13
SA - OFFICE OF HISPANIC AFFAIRS	4	5	7
SS - SOCIAL SERVICES	601	545	576
TR - COUNTY TREASURER	30	29	34
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	48	46	47
VS - VETERANS SERVICES AGENCY	10	7	9
Sub Total	7,780	7,159	7,752
* Anticipated additional non-allocated attrition	(222)	0	(260)
Grand Total	7,558	7,159	7,492

MAJOR FUNDS EXPENSES AND REVENUES



REVENUES

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



Note: Excludes interdepartmental transfers and Sewer & Storm Water Resources 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-quarter percent (1/4%) is distributed to the three towns and two cities.

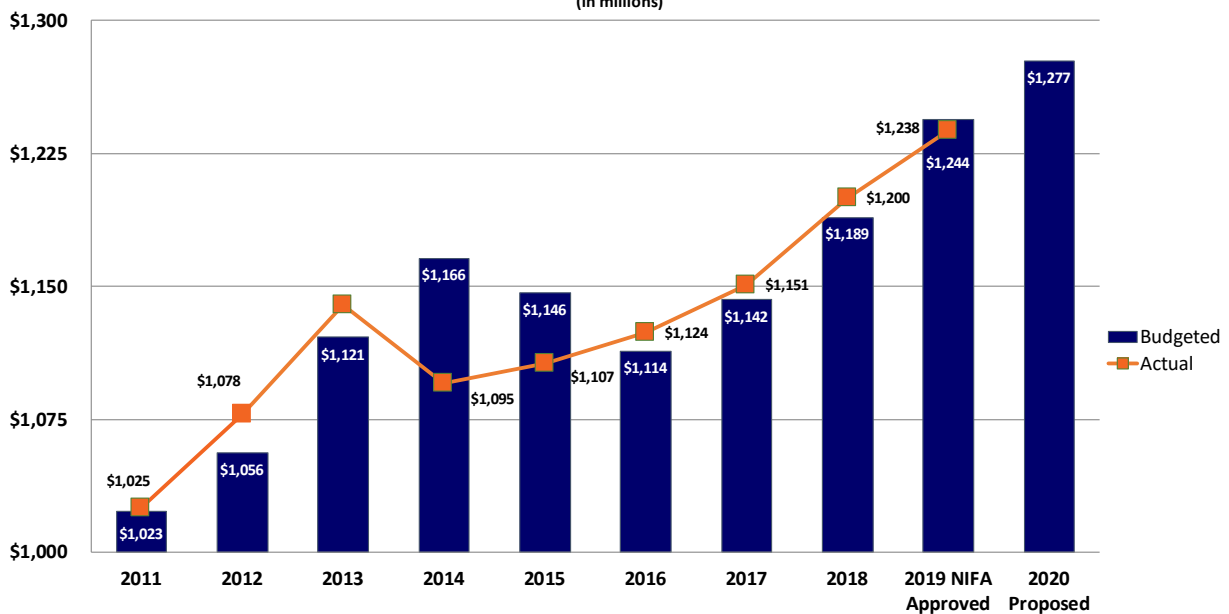
The County expects to generate \$1.277 billion of Sales Tax collections in the 2020 Proposed Budget. This includes an anticipated \$14.6 million in new internet sales tax collection net of Aid and Incentives for Municipalities (AIM) payments. Through the September 13, 2019 Sales Tax receipt, total Sales Tax receipts for 2019 are 2.5% higher than comparable 2018 receipts, when excluding the deferred portion of Sales Tax. Countywide Sales Tax only (not including the new internet sales tax and AIM), is anticipated to exceed this trend by 1.9%.

MAJOR FUNDS EXPENSES AND REVENUES



Sales Tax is the largest revenue source for the County, comprising 41.0% of total Major Fund revenues in the 2020 Proposed 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 2014 and 2015 with significant shortfalls versus budget occurred primarily due to 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 Receipts
2011 - 2020
(in millions)



Note: Inclusive of prior year deferrals.

PROPERTY TAX

Property Tax is the second largest revenue source for the County at 26.4% of Major Fund revenues in the 2020 Proposed Budget. The 2020 Proposed Budget for Property Tax in the Major Funds is \$821.7 million, which is a slight increase over the 2019 Projected amount of \$818.0 million due to restoration of taxes and elimination of exemptions following home sales. This amount continues the practice of categorizing certain Long Island Power Authority (LIPA) parcels as 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.

MAJOR FUNDS EXPENSES AND REVENUES



State and Federal Aid

State and Federal Aid represents \$224.3 million and \$142.4 million respectively of the County's revenues in the 2020 Proposed Budget, versus \$222.1 million and \$138.3 million respectively in the 2019 Projection. Raise the Age and Health and Human Services entitlement programs account for the vast majority of these reimbursements along with \$74.4 million in State Operating Assistance Funds (STOA).

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

FUND SUMMARY

FUND SUMMARY



MAJOR FUNDS					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	848,008,886	901,300,547	878,207,914	904,059,751
	AB - FRINGE BENEFITS	570,730,580	608,019,326	599,161,287	610,220,656
	AC - WORKERS COMPENSATION	31,862,114	34,962,349	34,962,349	31,157,100
	BB - EQUIPMENT	1,517,552	2,331,911	2,308,751	3,149,862
	DD - GENERAL EXPENSES	30,642,729	33,960,285	34,944,659	37,821,943
	DE - CONTRACTUAL SERVICES	263,821,034	271,220,977	276,493,266	285,308,450
	DF - UTILITY COSTS	33,072,336	34,085,187	34,085,187	33,990,976
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	119,559,627	132,208,523	130,120,713	143,698,791
	GA - LOCAL GOVT ASST PROGRAM	72,047,855	73,681,618	73,327,940	75,065,514
	GG - PRINCIPAL	97,170,000	106,280,000	106,280,000	119,869,999
	HH - INTERFD CHGS - INTERFUND CHARGES	29,573,880	23,095,916	23,095,916	23,295,916
	JA - CONTINGENCIES RESERVE	13,434	-	-	-
	L3 - TRANS TO LITIGATION FUND	13,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	146,183	-	-	-
	LB - TRANS TO GENERAL FUND	13,417,922	-	-	-
	LL - TRANS TO FCF FUND	385,841	-	-	-
	MM - MASS TRANSPORTATION	44,127,503	44,792,592	44,792,592	45,134,383
	NA - NCIFA EXPENDITURES	1,500,000	2,475,000	2,475,000	2,000,000
	OO - OTHER EXPENSES	290,170,336	253,795,521	253,448,691	240,810,591
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,579,637	135,500,000	140,200,000	137,000,000
	SS - RECIPIENT GRANTS	51,416,407	52,130,000	50,380,000	51,130,000
	TT - PURCHASED SERVICES	66,208,070	68,587,875	68,777,086	69,724,579
	WW - EMERGENCY VENDOR PAYMENTS	51,541,093	49,360,000	52,260,729	53,225,000
	XX - MEDICAID	238,959,000	242,521,767	242,521,767	238,209,048
Expenses Excluding Interdepartmental Transfers		3,009,722,018	3,075,559,394	3,053,093,847	3,110,122,559
Interdepartmental Transfers		421,777,469	439,527,427	435,465,080	450,370,453
Expenses Including Interdepartmental Transfers		3,431,499,487	3,515,086,821	3,488,558,927	3,560,493,012
REV	OA - CAPITAL PROCEEDS	-	-	2,000,000	-
	B1 - GIFTS	-	-	9,874	-
	BA - INT PENALTY ON TAX	36,764,558	34,612,500	34,612,500	36,912,500
	BC - PERMITS & LICENSES	18,403,984	19,584,142	19,634,879	18,740,082
	BD - FINES & FORFEITS	114,619,039	118,586,980	112,021,379	113,150,165
	BE - INVEST INCOME	9,597,567	10,180,000	10,187,850	9,725,000
	BF - RENTS & RECOVERIES	26,478,847	34,416,504	35,558,396	33,459,283
	BG - REVENUE OFFSET TO EXPENSE	19,627,871	17,461,599	17,461,599	20,713,099
	BH - DEPT REVENUES	225,356,471	232,525,280	221,611,304	229,881,150
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	51,085,420	45,983,681	45,983,681	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	6,171,797	3,540,000	3,568,170	2,700,000
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFD CHGS - INTERFUND CHARGES REV	71,094,824	81,054,482	81,029,019	79,483,649
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	145,564,333	140,021,229	138,340,223	142,404,310
	IF - INTERFD TSFS - INTERFUND TRANSFERS	17,141,876	696,617	696,617	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	220,744,613	224,449,301	222,123,947	224,275,784
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,098,692,063	1,124,968,823	1,119,475,689	1,161,262,757
	TB - PART COUNTY - SALES TAX PART COUNTY	101,271,973	118,856,752	118,337,389	115,409,606
	TL - PROPERTY TAX	811,924,875	816,011,222	817,983,131	821,723,596
	TO - OTB 5% TAX	1,929,170	2,100,000	2,100,000	1,938,000
	TX - SPECIAL TAXS - SPECIAL TAXES	30,636,404	30,510,282	30,512,842	30,460,282
Revenues Excluding Interdepartmental Transfers		3,010,105,688	3,075,559,394	3,053,248,490	3,110,122,559
Interdepartmental Transfers		421,808,937	439,527,427	435,465,080	450,370,453
Revenues Including Interdepartmental Transfers		3,431,914,625	3,515,086,821	3,488,713,570	3,560,493,012

FUND SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCES DISTRICT					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	857,736,828	911,589,451	888,296,819	913,565,346
	AB - FRINGE BENEFITS	579,735,968	617,565,854	608,574,960	619,617,770
	AC - WORKERS COMPENSATION	31,862,114	34,962,349	34,962,349	31,157,100
	BB - EQUIPMENT	1,525,210	2,346,911	2,323,751	3,159,862
	DD - GENERAL EXPENSES	31,557,954	35,208,655	36,193,029	39,100,313
	DE - CONTRACTUAL SERVICES	325,825,115	335,289,585	340,561,874	350,462,300
	DF - UTILITY COSTS	40,576,756	40,860,187	40,860,187	41,685,976
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	120,942,579	135,297,418	133,209,608	146,287,596
	GA - LOCAL GOVT ASST PROGRAM	72,047,855	73,681,618	73,327,940	75,065,514
	GG - PRINCIPAL	106,883,490	115,691,051	115,691,051	128,765,173
	HH - INTERFD CHGS - INTERFUND CHARGES	62,853,659	57,418,162	57,392,641	64,403,132
	JA - CONTINGENCIES RESERVE	13,434	-	-	-
	L3 - TRANS TO LITIGATION FUND	13,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	146,183	-	-	-
	LB - TRANS TO GENERAL FUND	13,417,922	-	-	-
	LL - TRANS TO FCF FUND	385,841	-	-	-
	MM - MASS TRANSPORTATION	44,127,503	44,792,592	44,792,592	45,134,383
	NA - NCIFA EXPENDITURES	1,500,000	2,475,000	2,475,000	2,000,000
	OO - OTHER EXPENSES	296,675,314	254,334,021	253,987,191	241,169,091
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,579,637	135,500,000	140,200,000	137,000,000
	SS - RECIPIENT GRANTS	51,416,407	52,130,000	50,380,000	51,130,000
	TT - PURCHASED SERVICES	66,208,070	68,587,875	68,777,086	69,724,579
	WW - EMERGENCY VENDOR PAYMENTS	51,541,093	49,360,000	52,260,729	53,225,000
	XX - MEDICAID	238,959,000	242,521,767	242,521,767	238,209,048
Expenses Excluding Interdepartmental Transfers		3,149,767,929	3,214,862,496	3,192,038,574	3,256,112,183
Interdepartmental Transfers		421,777,469	439,527,427	435,465,080	450,370,453
Expenses Including Interdepartmental Transfers		3,571,545,398	3,654,389,923	3,627,503,654	3,706,482,636
REV	OA - CAPITAL PROCEEDS	-	-	2,000,000	-
	AA - OPENING FUND BALANCE	175,133,742	10,480,905	10,122,530	-
	B1 - GIFTS	-	-	9,874	-
	BA - INT PENALTY ON TAX	36,764,558	34,612,500	34,612,500	36,912,500
	BC - PERMITS & LICENSES	19,784,025	21,137,142	21,187,879	20,195,082
	BD - FINES & FORFEITS	114,619,039	118,586,980	112,021,379	113,150,165
	BE - INVEST INCOME	10,479,546	10,380,000	10,874,740	9,925,000
	BF - RENTS & RECOVERIES	33,238,710	40,456,504	41,111,506	37,699,283
	BG - REVENUE OFFSET TO EXPENSE	19,627,871	17,461,599	17,461,599	20,713,099
	BH - DEPT REVENUES	226,619,388	233,807,280	222,893,304	231,134,150
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	51,085,420	45,983,681	45,983,681	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	6,171,797	3,540,000	3,568,170	2,700,000
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	330,949,397	339,089,116	335,026,769	342,359,793
	BW - INTERFD CHGS - INTERFUND CHARGES REV	71,094,824	81,054,482	81,029,019	79,483,649
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	145,600,336	140,021,229	138,340,223	142,404,310
	IF - INTERFD TSFS - INTERFUND TRANSFERS	132,659,876	120,443,814	120,443,814	138,841,624
	SA - STATE AID - REIMBURSEMENT OF EXPENS	220,744,613	224,449,301	222,123,947	224,275,784
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,098,692,063	1,124,968,823	1,119,475,689	1,161,262,757
	TB - PART COUNTY - SALES TAX PART COUNTY	101,271,973	118,856,752	118,337,389	115,409,606
	TL - PROPERTY TAX	811,924,875	816,011,222	817,983,131	821,723,596
	TO - OTB 5% TAX	1,929,170	2,100,000	2,100,000	1,938,000
	TX - SPECIAL TAXES - SPECIAL TAXES	30,636,404	30,510,282	30,512,842	30,460,282
Revenues Excluding Interdepartmental Transfers		3,311,078,232	3,214,862,496	3,192,193,217	3,256,112,183
Interdepartmental Transfers		421,808,937	439,527,427	435,465,080	450,370,453
Revenues Including Interdepartmental Transfers		3,732,887,169	3,654,389,923	3,627,658,297	3,706,482,636

FUND SUMMARY



DEBT SERVICE FUND						
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed	
EXP	FF - INTEREST	119,559,627	132,208,523	130,120,713	143,698,791	
	GG - PRINCIPAL	97,170,000	106,280,000	106,280,000	119,869,999	
	OO - OTHER EXPENSES	164,373,534	149,965,970	149,994,140	133,667,635	
EXP Total		381,103,160	388,454,493	386,394,853	397,236,425	
REV	OA - CAPITAL PROCEEDS	-	-	2,000,000	-	
	BG - REVENUE OFFSET TO EXPENSE	1,112,466	1,110,716	1,110,716	1,112,216	
	BQ - CAPITAL RESOURCES FOR DEBT	6,171,797	3,540,000	3,568,170	2,700,000	
	BV - DEBT SERVICE CHARGEBACK REVENUE	330,949,397	339,089,116	335,026,769	342,359,793	
	BW - INTERFD CHGS - INTERFUND CHARGES REV	35,201,933	39,225,857	39,200,394	46,314,121	
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	4,755,145	4,792,187	4,792,187	4,750,295	
	IF - INTERFD TSFS - INTERFUND TRANSFERS	2,912,422	696,617	696,617	-	
REV Total		381,103,160	388,454,493	386,394,853	397,236,425	

FUND SUMMARY



FIRE COMMISSION FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	9,651,110	10,514,692	10,504,752	11,523,139
	AB - FRINGE BENEFITS	5,947,950	6,108,190	6,092,338	6,485,830
	BB - EQUIPMENT	74,204	33,056	33,056	142,107
	DD - GENERAL EXPENSES	108,294	197,800	197,800	213,800
	DE - CONTRACTUAL SERVICES	4,658,205	4,762,188	4,762,188	4,887,378
	HH - INTERFD CHGS - INTERFUND CHARGES	9,737	-	-	-
Expenses Excluding Interdepartmental Transfers		20,449,499	21,615,926	21,590,133	23,252,254
	Interdepartmental Transfers	3,341,736	3,707,274	3,707,274	3,996,993
Expenses Including Interdepartmental Transfers		23,791,235	25,323,200	25,297,407	27,249,247
REV	BE - INVEST INCOME	9,141	-	7,850	-
	BF - RENTS & RECOVERIES	25,026	-	81,930	-
	BH - DEPT REVENUES	7,552,137	8,300,600	7,600,600	8,200,600
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	404,691	404,691	404,691	404,691
	IF - INTERFD TSFS - INTERFUND TRANSFERS	385,841	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	158,225	180,000	180,000	180,000
	TL - PROPERTY TAX	15,256,174	16,437,909	16,436,922	18,463,956
Revenues Excluding Interdepartmental Transfers		23,791,235	25,323,200	24,711,993	27,249,247
	Interdepartmental Transfers	-	-	-	-
Revenues Including Interdepartmental Transfers		23,791,235	25,323,200	24,711,993	27,249,247

FUND SUMMARY



POLICE DISTRICT FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	219,229,872	237,769,434	230,844,154	233,394,298
	AB - FRINGE BENEFITS	140,382,924	145,021,715	139,381,568	143,028,266
	AC - WORKERS COMPENSATION	8,576,643	10,700,000	10,700,000	8,900,000
	BB - EQUIPMENT	120,019	251,400	251,400	251,340
	DD - GENERAL EXPENSES	4,046,220	3,796,314	3,796,314	4,080,826
	DE - CONTRACTUAL SERVICES	529,533	1,426,764	1,426,764	1,042,940
	DF - UTILITY COSTS	1,370,918	1,181,704	1,181,704	1,410,921
	L3 - TRANS TO LITIGATION FUND	5,000,000	-	-	-
Expenses Excluding Interdepartmental Transfers		379,256,129	400,147,331	387,581,904	392,108,591
	Interdepartmental Transfers	26,413,074	24,493,672	24,493,672	23,757,933
Expenses Including Interdepartmental Transfers		405,669,203	424,641,003	412,075,576	415,866,524
REV	AA - OPENING FUND BALANCE	24,828,719	-	-	-
	BC - PERMITS & LICENSES	3,984,825	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,011,475	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	153,620	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	238,293	-	30,134	-
	BH - DEPT REVENUES	2,691,397	2,731,000	2,731,000	2,730,999
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFD CHGS - INTERFUND CHARGES REV	182,193	150,000	150,000	150,000
	TL - PROPERTY TAX	380,452,591	398,867,360	398,867,360	390,092,882
Revenues Excluding Interdepartmental Transfers		430,301,175	424,641,003	424,671,137	415,866,524
	Interdepartmental Transfers	289,864	-	-	-
Revenues Including Interdepartmental Transfers		430,591,039	424,641,003	424,671,137	415,866,524

FUND SUMMARY



POLICE HEADQUARTERS FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	237,799,368	250,964,446	245,855,765	243,296,258
	AB - FRINGE BENEFITS	154,107,826	163,793,823	161,145,522	160,214,065
	AC - WORKERS COMPENSATION	4,190,330	4,235,000	4,235,000	4,235,000
	BB - EQUIPMENT	168,110	482,886	482,886	508,933
	DD - GENERAL EXPENSES	3,326,541	3,599,010	3,599,010	3,700,149
	DE - CONTRACTUAL SERVICES	12,401,308	12,101,207	12,101,207	12,326,605
	DF - UTILITY COSTS	2,464,404	2,936,631	2,936,631	2,630,631
	HH - INTERFD CHGS - INTERFUND CHARGES	21	-	-	-
	LB - TRANS TO GENERAL FUND	13,417,922	-	-	-
Expenses Excluding Interdepartmental Transfers		427,875,828	438,113,003	430,356,020	426,911,641
Interdepartmental Transfers		44,393,053	48,339,295	48,447,665	50,927,346
Expenses Including Interdepartmental Transfers		472,268,881	486,452,298	478,803,685	477,838,987
REV	BC - PERMITS & LICENSES	891,204	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	30,822,289	34,672,902	34,672,902	34,672,902
	BE - INVEST INCOME	42,821	75,000	75,000	75,000
	BF - RENTS & RECOVERIES	394,176	66,140	66,140	66,140
	BH - DEPT REVENUES	24,250,866	26,043,437	26,043,437	26,043,437
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFD CHGS - INTERFUND CHARGES REV	80,179	6,235,000	6,235,000	235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	1,053,563	725,000	725,000	725,000
	SA - STATE AID - REIMBURSEMENT OF EXPENS	882,914	930,000	930,000	930,000
	TL - PROPERTY TAX	367,312,081	370,221,376	370,221,376	366,185,547
	TX - SPECIAL TAXES - SPECIAL TAXES	25,027,093	24,685,282	24,685,282	24,685,282
Revenues Excluding Interdepartmental Transfers		459,695,069	473,724,784	473,724,784	463,688,955
Interdepartmental Transfers		12,573,813	12,727,514	12,727,514	14,150,032
Revenues Including Interdepartmental Transfers		472,268,882	486,452,298	486,452,298	477,838,987

FUND SUMMARY



SEWER AND STORMWATER RESOURCES DISTRICT FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	9,727,942	10,288,904	10,088,905	9,505,595
	AB - FRINGE BENEFITS	9,005,389	9,546,528	9,413,673	9,397,114
	BB - EQUIPMENT	7,658	15,000	15,000	10,000
	DD - GENERAL EXPENSES	915,224	1,248,370	1,248,370	1,278,370
	DE - CONTRACTUAL SERVICES	62,004,080	64,068,608	64,068,608	65,153,850
	DF - UTILITY COSTS	7,504,420	6,775,000	6,775,000	7,695,000
	FF - INTEREST	1,382,952	3,088,895	3,088,895	2,588,805
	GG - PRINCIPAL	9,713,490	9,411,051	9,411,051	8,895,174
	HH - INTERFD CHGS - INTERFUND CHARGES	33,279,779	34,322,246	34,296,725	41,107,216
	OO - OTHER EXPENSES	6,504,978	538,500	538,500	358,500
EXP Total		140,045,912	139,303,102	138,944,727	145,989,624
REV	BC - PERMITS & LICENSES	1,380,041	1,553,000	1,553,000	1,455,000
	BE - INVEST INCOME	881,978	200,000	686,890	200,000
	BF - RENTS & RECOVERIES	6,759,864	6,040,000	5,553,110	4,240,000
	BH - DEPT REVENUES	1,262,917	1,282,000	1,282,000	1,253,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	36,003	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	115,518,000	119,747,197	119,747,197	138,841,624
Revenues Excluding Interdepartmental Transfers		125,838,803	128,822,197	128,822,197	145,989,624
	Fund Balance Usage	28,549,860	10,480,905	10,122,530	-
Totqal Revenue Including Fund Balance Usage		154,388,663	139,303,102	138,944,727	145,989,624

FUND SUMMARY



GENERAL FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	381,328,537	402,051,975	391,003,243	415,846,056
	AB - FRINGE BENEFITS	270,291,879	293,095,598	292,541,860	300,492,495
	AC - WORKERS COMPENSATION	19,095,141	20,027,349	20,027,349	18,022,100
	BB - EQUIPMENT	1,155,219	1,564,569	1,541,409	2,247,482
	DD - GENERAL EXPENSES	23,161,675	26,367,161	27,351,535	29,827,168
	DE - CONTRACTUAL SERVICES	246,231,988	252,930,818	258,203,107	267,051,527
	DF - UTILITY COSTS	29,237,015	29,966,852	29,966,852	29,949,424
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	GA - LOCAL GOVT ASST PROGRAM	72,047,855	73,681,618	73,327,940	75,065,514
	HH - INTERFD CHGS - INTERFUND CHARGES	29,564,123	23,095,916	23,095,916	23,295,916
	JA - CONTINGENCIES RESERVE	13,434	-	-	-
	L3 - TRANS TO LITIGATION FUND	8,000,000	-	-	-
	L6 - TRANSFER TO EBF FUND	146,183	-	-	-
	LL - TRANS TO FCF FUND	385,841	-	-	-
	MM - MASS TRANSPORTATION	44,127,503	44,792,592	44,792,592	45,134,383
	NA - NCIFA EXPENDITURES	1,500,000	2,475,000	2,475,000	2,000,000
	OO - OTHER EXPENSES	125,796,803	103,829,551	103,454,551	107,142,956
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,579,637	135,500,000	140,200,000	137,000,000
	SS - RECIPIENT GRANTS	51,416,407	52,130,000	50,380,000	51,130,000
	TT - PURCHASED SERVICES	66,208,070	68,587,875	68,777,086	69,724,579
	WW - EMERGENCY VENDOR PAYMENTS	51,541,093	49,360,000	52,260,729	53,225,000
	XX - MEDICAID	238,959,000	242,521,767	242,521,767	238,209,048
Expenses Excluding Interdepartmental Transfers		1,801,037,401	1,827,228,641	1,827,170,936	1,870,613,648
	Interdepartmental Transfers	347,629,606	362,987,186	358,816,469	371,688,181
Expenses Including Interdepartmental Transfers		2,148,667,007	2,190,215,827	2,185,987,405	2,242,301,829
REV	AA - OPENING FUND BALANCE	121,755,162	-	-	-
	B1 - GIFTS	-	-	9,874	-
	BA - INT PENALTY ON TAX	36,764,558	34,612,500	34,612,500	36,912,500
	BC - PERMITS & LICENSES	13,527,955	13,822,560	13,873,297	12,978,500
	BD - FINES & FORFEITS	82,785,275	82,558,315	75,992,714	77,121,500
	BE - INVEST INCOME	9,391,985	9,955,000	9,955,000	9,500,000
	BF - RENTS & RECOVERIES	25,821,351	34,350,364	35,380,193	33,393,143
	BG - REVENUE OFFSET TO EXPENSE	18,515,406	16,350,883	16,350,883	19,600,883
	BH - DEPT REVENUES	190,862,072	195,450,243	185,236,267	192,906,114
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	24,984,784	19,883,045	19,883,045	21,782,660
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFD CHGS - INTERFUND CHARGES REV	35,630,519	35,443,625	35,443,625	32,784,528
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	139,755,625	134,504,042	132,823,036	136,929,015
	IF - INTERFD TSFS - INTERFUND TRANSFERS	13,843,614	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	219,703,475	223,339,301	221,013,947	223,165,784
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,098,692,063	1,124,968,823	1,119,475,689	1,161,262,757
	TB - PART COUNTY - SALES TAX PART COUNTY	101,271,973	118,856,752	118,337,389	115,409,606
	TL - PROPERTY TAX	48,904,029	30,484,577	32,457,473	46,981,211
	TO - OTB 5% TAX	1,929,170	2,100,000	2,100,000	1,938,000
	TX - SPECIAL TAXES - SPECIAL TAXES	5,609,311	5,825,000	5,827,560	5,775,000
Revenues Excluding Interdepartmental Transfers		2,192,748,327	2,102,505,030	2,078,772,492	2,148,441,201
	Interdepartmental Transfers	77,995,863	87,710,797	87,710,797	93,860,628
Revenues Including Interdepartmental Transfers		2,270,744,190	2,190,215,827	2,166,483,289	2,242,301,829

DESCRIPTION OF EXPENSE & REVENUE CODES



SALARIES, WAGES AND FEES

DEFINITION

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

HISTORICAL TRENDS

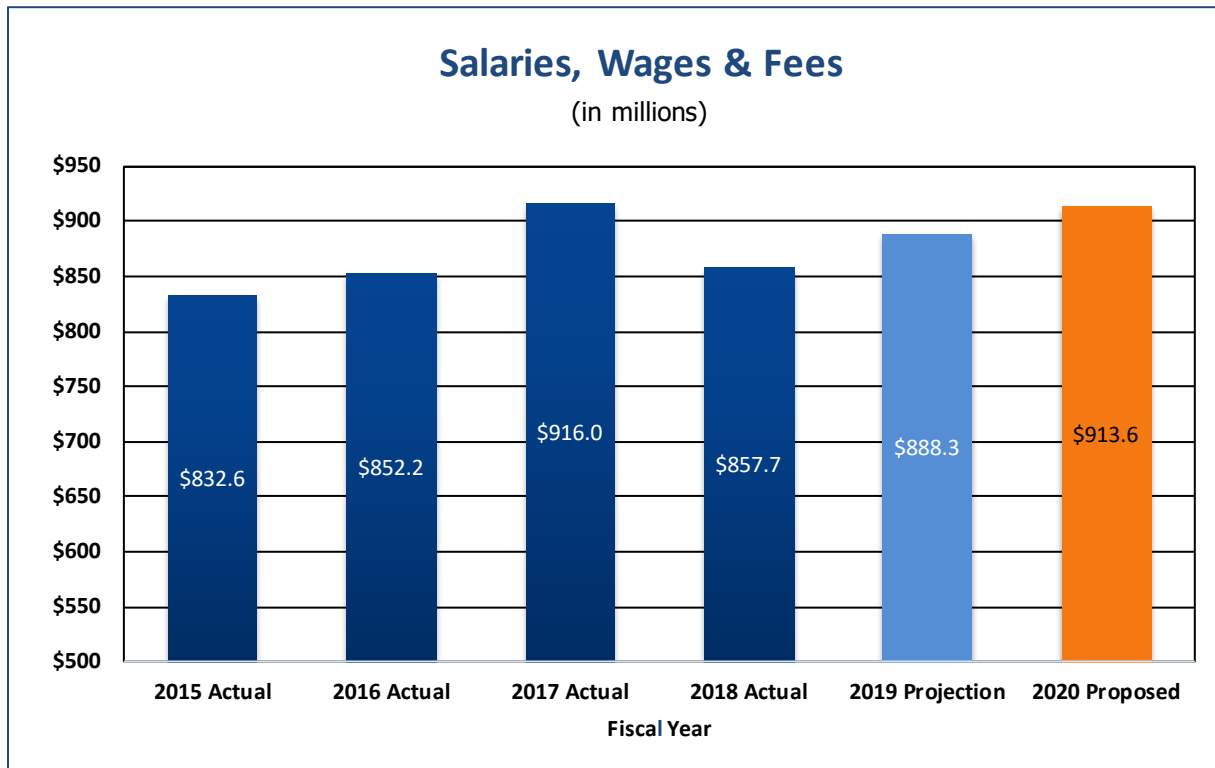
In 2016 Salaries, Wages & Fees increased by \$19.6 million, or 2.4% from \$832.6 million in 2015 to \$852.2 million in 2016. This increase was primarily due to the impacts from the Civil Service Employees Association (CSEA), Sheriff's Correction Officers Benevolent Association (COBA), Superior Officers Association (SOA), Police Benevolent Association (PBA) and Detectives Association, Inc. (DAI) labor agreements. Overtime expenses increased by 10.7% in 2016 compared to 2015. Overtime for the Police Department accounted for 71.0% of the \$101.3 million total overtime cost Countywide.

In 2017 Salaries, Wages & Fees increased by \$63.8 million, or 7.5% from \$852.2 million in 2016 to \$916.0 million in 2017. This increase was primarily due to higher termination costs (the County no longer borrows to fund these expenses), predominately for the Police Department, and the impacts of the labor agreements with the CSEA, COBA, SOA, PBA and DAI. Overtime decreased by \$19.3 million or 18.0% from the 2016 actual. The Police Department and Sheriff/Correctional Center accounted for 86.8% of the total overtime expense Countywide in 2017.

In 2018 Salaries, Wages & Fees decreased by \$58.3 million, or 6.4% from \$916.0 million in 2017 to \$857.7 million in 2018. This decrease is primarily due to the voluntary separation incentive program offered at the end of 2017. Overtime expense was \$87.8 million, a decrease of 0.8% from the 2017 actual. The Police Department and Sheriff/Correctional Center accounted for 87.7% of total overtime expense Countywide in 2018.

The 2019 Projection for Salaries, Wages & Fees is \$888.3 million, an increase of \$30.6 million, or 3.6% from the 2018 actual. This increase is primarily attributable to County Executive initiatives such as new police and corrections officers' classes, the 'Raise the Age' initiative and increased staffing in the Department of Assessment. Overtime is projected at \$95.4 million, an increase of 8.7% from the 2018 actual. The Police Department and Sheriff/Correctional Center is projected to account for 91.2% of total overtime expense Countywide in 2018.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Salaries, Wages & Fees is \$913.6 million, an increase of \$25.3 million or 2.8% from the 2019 Projection. This increase is primarily attributable to County Executive initiatives such as new police and corrections officers' classes, the 'Raise the Age' initiative and increased staffing in the Department of Assessment.

The County's full-time workforce in the 2020 Proposed Budget is 7,591 for the Major Funds. The County's on-board full-time positions, as of August 29, 2019, totaled 7,382 for the Major Funds. The Sewer and Storm Water Resources District has a 2020 Proposed headcount of 100. The 2020 Proposed Budget provides the staffing needed for the above County Executive initiatives.

The 2020 Proposed Budget funds 2,500 sworn officers for the Police Department who are primarily represented by the three police unions (1,775 PBA, 360 DAI and 365 SOA).

The 2020 Proposed Budget funds 855 COBA members for the Nassau County Correctional Center. The Correctional Center hired 24 new officers in June 2019. The Correctional Center also anticipates hiring two additional classes of Correction Officers in 2020. These new employees will help offset the loss of staff due to attrition from retirements and separations. The Correctional Center has been operating at a staffing deficit for the majority of 2019 which contributed to an increase in overtime expense in 2019. Hiring a new class of officers and implementing bracelet monitoring and Cash Bail Reform is expected to curtail overtime.

DESCRIPTION OF EXPENSE CODES



Overtime for all County Departments in the 2020 Proposed Budget is \$82.9 million, a decrease of \$12.5 million or 13.1% from the 2019 Projection. The 2020 Proposed Budget includes Police Department overtime expenses of \$52.8 million, a decrease of \$0.5 million or 0.9% from the 2019 Projection. The \$52.8 million represents 11.1% of the Department's total Salaries, Wages & Fees. Overtime for the Sheriff's Department/Correctional Center is \$15.3 million, which is a decrease of 42.8% or \$11.5 million as compared to the 2019 Projection.

The Police Department and the Sheriff's Department/Correctional Center account for \$68.2 million of the \$82.9 million overtime expenses in the 2020 Proposed Budget. This amount represents 82.2% of overtime expense County-wide. However, the uniformed members of these departments provide critical public safety services for County residents around the clock and throughout the year that must be fully staffed during all shifts.

Labor negotiations with our unions are underway, and the County expects to pay higher wages and look for our employees to meet the standards of a traditional work week and work year. The FY2020 budget is consistent with the bargaining positions the County has taken at the bargaining table which support a sustainable budget. Accordingly, we have reduced the authorized headcount to reflect a reduction in the number of outstanding vacant positions; however, we have not reduced the corresponding funding associated with these vacancies in FY2020.



FRINGE BENEFITS

DEFINITION

Fringe Benefits expense is comprised of health insurance contributions for active employees and retirees, pension contributions for active employees, contributions for the County's portion of FICA payroll taxes and other benefits. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County's budget.

HISTORICAL TRENDS

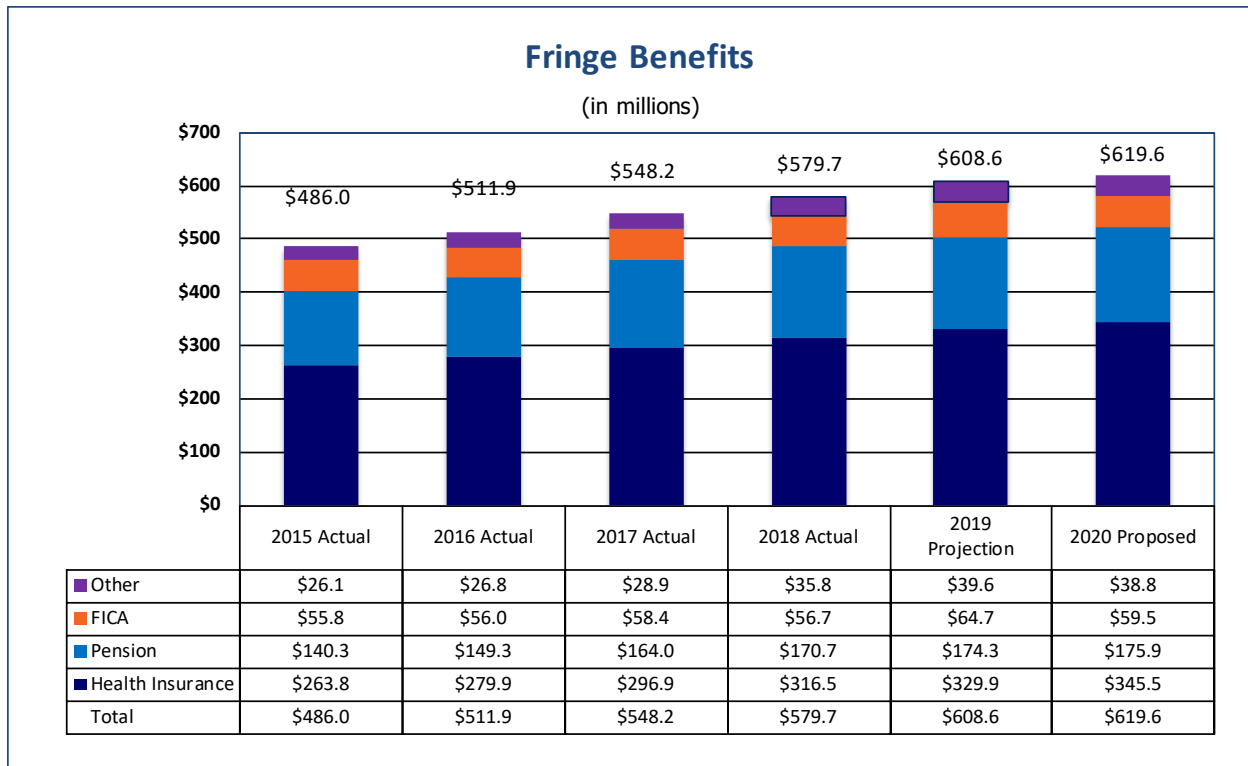
Total Fringe Benefits increased 19.3% between 2015 and 2018, from \$486.0 million to \$579.7 million primarily due to continuing increases in pension and health insurance costs. Pension and health insurance costs comprise the largest portion of Fringe Benefits at 82.9% of projected Fringe Benefits in 2019. Based on the 2019 Projection of \$608.6 million, Fringe Benefits represent approximately 13.4% of all County expenses.

Nassau County participates in the Empire Plan, the State's health insurance plan, to provide health insurance benefits for its employees and retirees. The average cost for a Family plan as of July 2019 is approximately \$28,809 per year and has increased approximately 33.4% from 2015 when the annual rate was approximately \$21,595. Health Insurance expense increased 20.0% between 2015 and 2018, from \$263.8 million to \$316.5 million. As of August 1, 2019, the County provided health insurance to 17,161 individuals (6,867 active members and 10,294 retirees). Among these individuals, some form of an Empire Plan covered 89.1% of them.

Pension expense has increased 21.7% between 2015 and 2018, from \$140.3 million to \$174.3 million. Beginning in fiscal year 2011, the New York State Retirement System offered the Contribution Stabilization Program, which authorized participating employers to defer a portion of their annual pension costs and pay this deferred portion over 10 years. The County first elected to participate in the program beginning in fiscal year 2012. Beginning in fiscal year 2014, the County elected to participate in the Alternate Contribution Stabilization Program, which extended the amortization period by two years versus the original program. Through 2019, the County has deferred approximately \$326.3 million for both programs.

The 2019 Projection for Fringe Benefits is \$608.6 million, a 5.0% increase when compared with 2018 mainly due to significant rate increases in health insurance plans for the County's active employees. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operating funds despite significant staffing reductions over the last few years.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

Fringe Benefits in the 2020 Proposed Budget total approximately \$619.6 million, a 1.8% increase from the 2019 Projection.

The appropriation for health insurance in the 2020 Proposed Budget is approximately \$345.5 million and is comprised of \$168.4 million for employees and \$177.1 million for retirees.

Pension expense for the Major Operating Funds and the Sewer and Storm Water Resources District Fund, assuming deferring the maximum amount allowable under the Alternate Contribution Stabilization Programs in the 2020 Proposed Budget is approximately \$175.9 million, a 0.9% increase from the 2019 Projection. The gross invoice amounts in 2020 are approximately \$103.4 million and \$95.0 million for the Employee Retirement System (ERS) and Police & Fire Retirement System (PFRS), respectively.

The employer match for Federal Insurance Contribution Act (FICA) payroll taxes, representing 9.6% of all Fringe Benefits, is the most significant component of the remaining Fringe Benefit items. The 2020 Proposed Budget includes \$59.5 million in FICA payroll taxes, a 8.1% decrease from the 2019 projection.



WORKERS' COMPENSATION

DEFINITION

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

In July 2010, the NYS Department of Labor began calculating the maximum weekly indemnity payment as two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. Every year, the State recalculates and publishes a new maximum weekly indemnity payment rate using the same formula for the subsequent 12 month (July – June) period. This annual recalculation has raised the weekly payment rate from \$600.00 in 2010 to the current \$934.11 that went into effect on July 1 2019, a 3.3% increase over the prior year. This new rate applies to all injuries that occur from July 1, 2019 through June 30, 2020. Claimants who are awarded indemnity payments receive the rate that is/was in effect on the date of their injury.

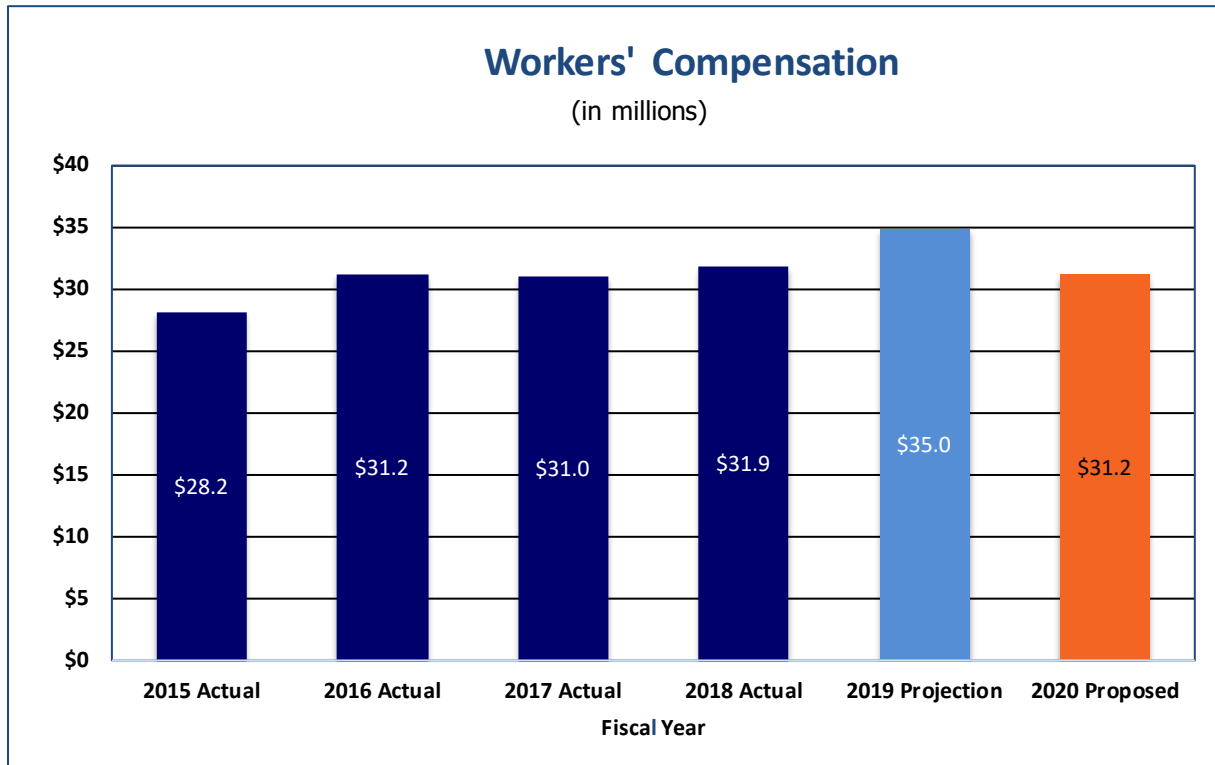
Despite the dramatic indemnity increases since 2007, the cost containment services provided by the County's contracted Third-Party Administrator (TPA) have been extremely effective. Medical costs represent approximately 29% of workers' compensation expense and cost containment in this area is crucial. Ensuring that medical providers adhere to the Medical Treatment Guidelines (MTG) implemented by the Workers' Compensation Board in December 2010 has yielded significant savings in this area. In 2013 and 2014 modifications to the MTG in the areas of carpal tunnel treatments and opiate weaning were made further reducing costs. The WCB is currently in the process of adopting further modifications to the MTG relating to hip/groin, foot/ankle, and elbow injuries and occupational lung disease. The TPA also aggressively negotiates scheduled loss of use awards (additional compensation for any loss of use of a body part) to limit the County's costs wherever possible. New regulations addressing the method to use in calculating a schedule loss of use award, including the removal of the subjective factors, went into effect January 1, 2018.

The State of New York historically has reimbursed the county for Workers' Compensation expenses (indemnity and medical) on injuries that fall into a specific category. That is, a second injury to a body part that has already been permanently disabled. It is estimated that these expenses will total approximately \$19 million over the next twenty years or so, every cent of which would be reimbursed to the County by the state. The state desired to eliminate its long-term liability for these cases and negotiated with the County to pay an up-front payment of approximately \$15 million to do so. The County is using a portion of these proceeds to settle an additional number of long-term claims at a reduced cost.

DESCRIPTION OF EXPENSE CODES



The County continues to work with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations more efficiently. The 2019 projection for Workers' Compensation is \$35.0 million, a 11.3% increase over 2018.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Workers' Compensation is \$31.2 million, a 10.9% decrease over the 2019 Projection. This decrease is achieved by using funds from the Second Injury Fund settlement.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for General Expenses is \$39.1 million, which is \$2.9 million or an 8.0% increase from the 2019 Projection. The increase is primarily attributable to the increased cost of gasoline, postage and an increase of traffic and highway supplies. The Department of Public Works comprises the largest portion of General Expenses at \$8.0 million, followed by the Police Department at \$7.8 million.



EQUIPMENT

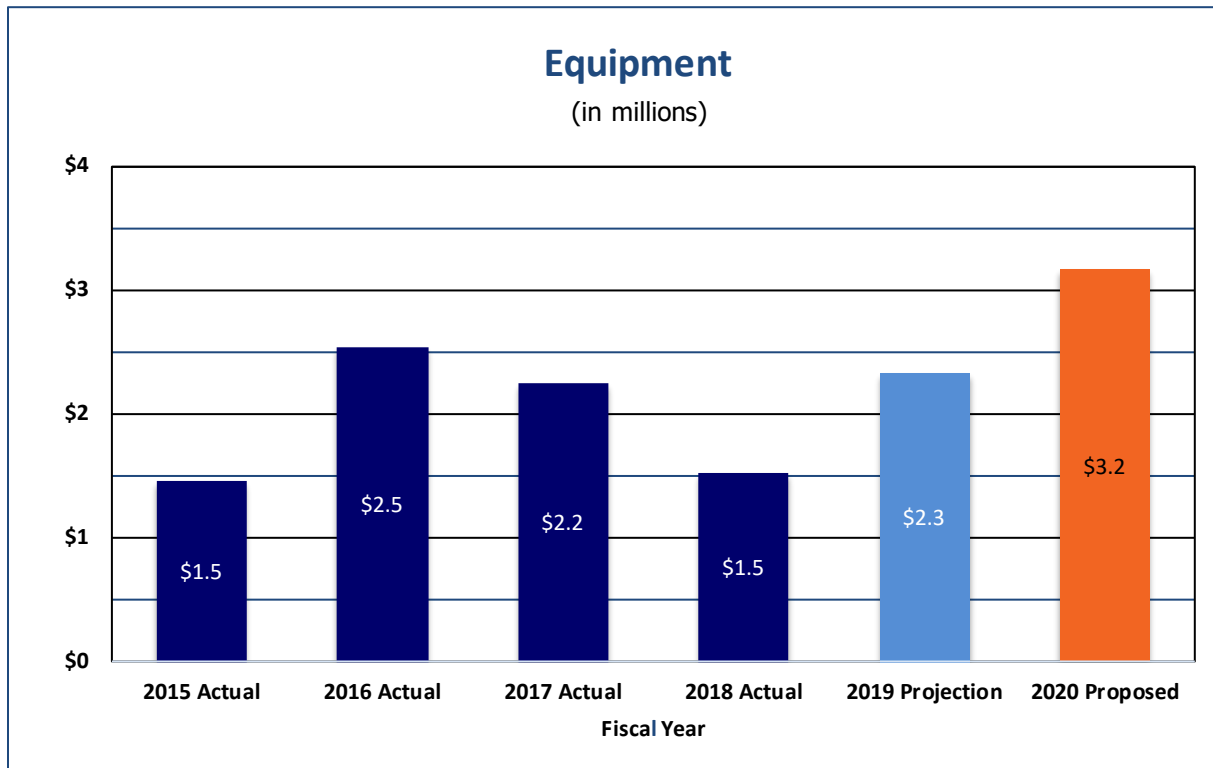
DEFINITION

Equipment represents tangible purchases made by the County to assist and support County agencies and departments in performing and successfully executing their missions. The County charges items that are nominal in cost and have a useful life of less than five years to the Operating Budget. Items with a useful life greater than five years are included in the Capital Budget and amortized over their useful life. Items characterized as equipment include office furniture and copy machines as well as education/training in the use of the equipment. Examples of equipment included in the Capital Budget are items such as technology, medical, building, heavy-duty, and traffic/highway equipment.

HISTORICAL TRENDS

Equipment expenses for 2015 was at \$1.5 million. In 2016 equipment expenses increased by \$1.0 million or 66.7% largely attributable to records management increased spending for office equipment. In 2017, equipment expenses decreased \$0.3 or 12.0% from \$2.5 million to \$2.2 million largely attributable to decreased spending for office equipment. In 2018, equipment expenses decreased by \$0.7 million or 31.8% from \$2.2 million to \$1.5 million largely attributable to decreased spending for office equipment. The County projects equipment expenses in 2019 to be \$2.3 million, an increase of \$0.8 million or 53.3% from 2018.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for equipment is \$3.2 million, a \$836,111 increase from the 2019 Projection. The increase is necessary to purchase replacement grounds maintenance equipment.

The largest component of Equipment in the 2020 Proposed Budget is \$760,273 for the Police Department. This appropriation covers purchasing automobile-related equipment, upgrading network systems and applications, communication equipment, office furniture, and computer equipment. In addition, the Police Department will purchase uniforms, boots, and protective equipment for new members as well as replacements for current officers.

The Department of Parks, Recreation and Museums accounts for \$640,300, which is primarily for grounds maintenance equipment. The Department of Parks, Recreation and Museums uses the equipment mainly for the Golf Maintenance Division to maintain excellent playing conditions for golfers.



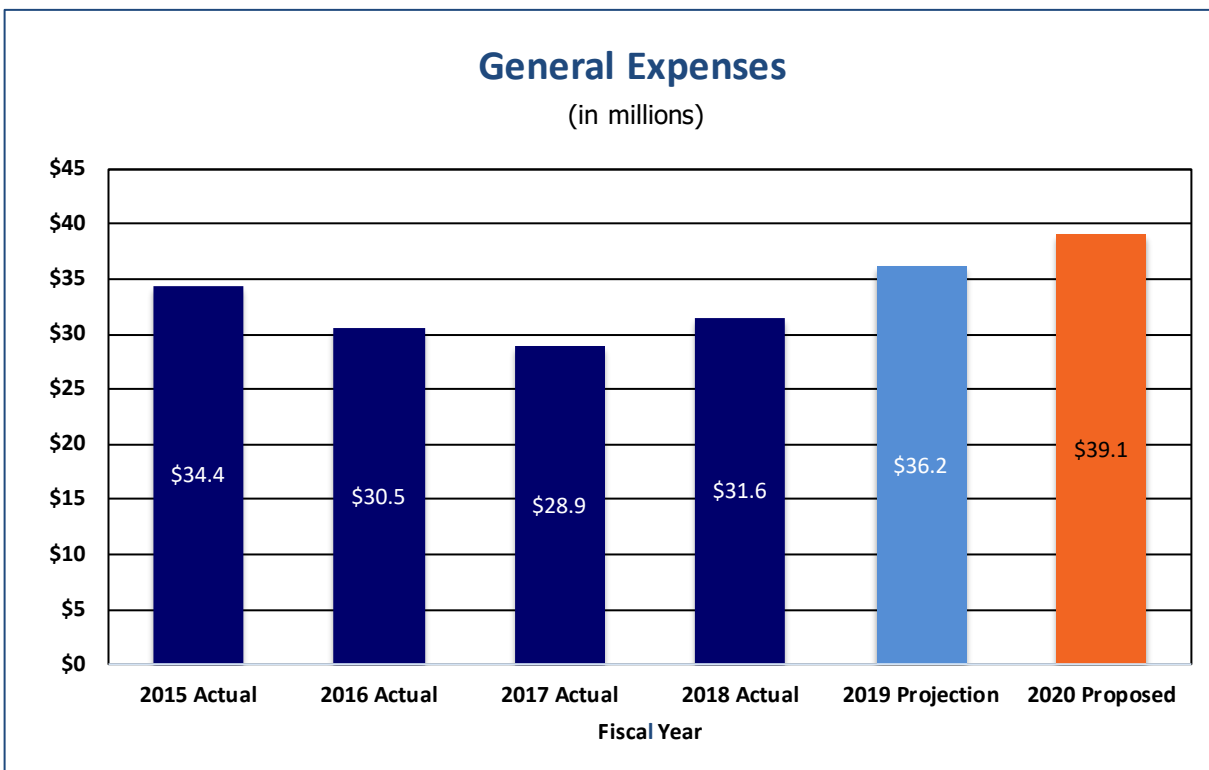
GENERAL EXPENSES

DEFINITION

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

HISTORICAL TRENDS

General Expenses decreased from 2015 to 2018 by \$2.8 million or 8.1%. The decrease was mainly in the Department of Public Works and the Sewer and Storm Water Resources District. This is attributed to a contract for the operation of the sewer system with a private operator (SUEZ Water Long Island Inc.), which, by the terms of the agreement, is responsible for all General Expenses associated with the sewer system. The 2016 General Expenses were \$30.5 million, which is a decrease of \$3.9 million or 11.3% from the 2015 Actual. This decrease is attributable to lower spending in traffic engineering, planning & design and support services in the Department of Public Works. The 2017 Actual were \$28.9 million, which is a decrease of \$1.6 million or 5.2% from the 2016 Actual. The 2018 Actual were \$31.6 million, which is an increase of \$2.7 million or 9.3% from the 2017 Actual. This increase is attributable gasoline expense in the Police Department and in the Department of Public Works. The County projects General Expenses in 2019 to be at \$36.2 million, an increase of \$4.6 million or 14.6% from 2018 Actual.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for General Expenses is \$39.1 million, which is \$2.9 million or an 8.0% increase from the 2019 Projection. The increase is primarily attributable to the increased cost of gasoline, postage and an increase of traffic and highway supplies. The Department of Public Works comprises the largest portion of General Expenses at \$8.0 million, followed by the Police Department at \$7.8 million.



CONTRACTUAL SERVICES

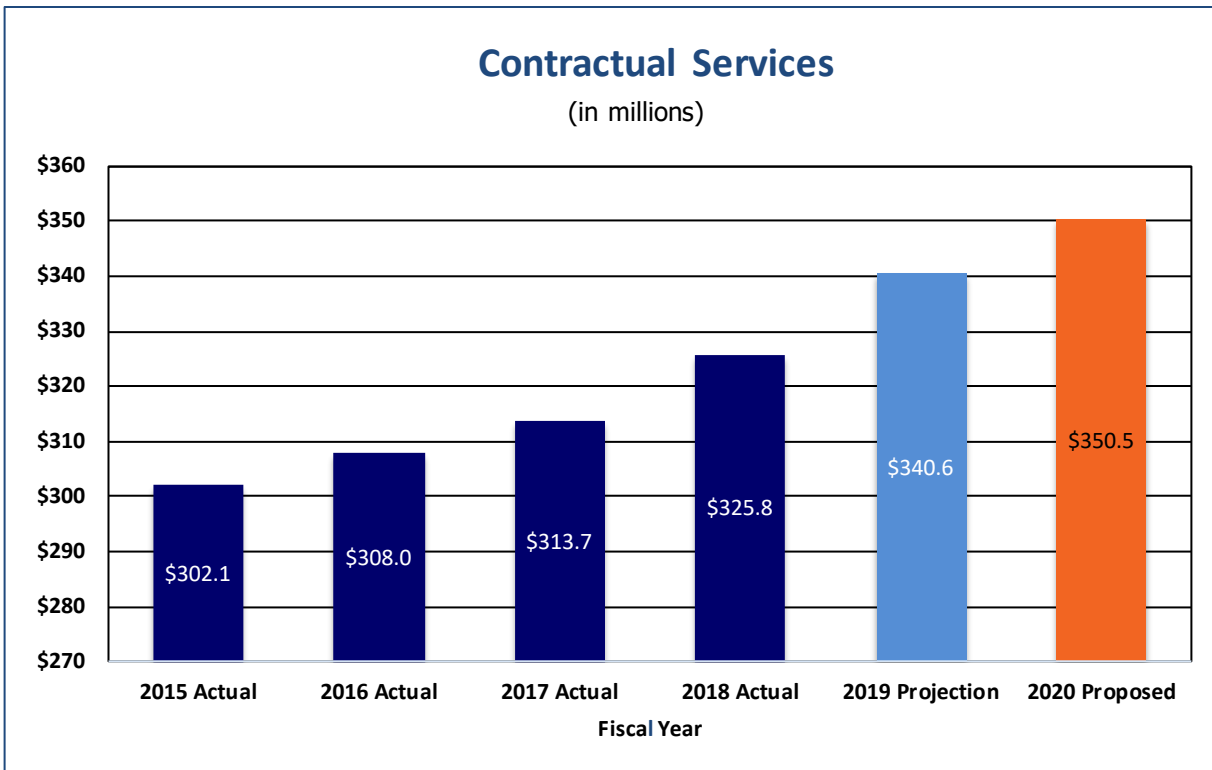
DEFINITION

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

HISTORICAL TRENDS

Contractual costs associated with the privatization of sewer operations, expansion of the Red-Light Camera Program (RLCP) and operating the County's NICE bus system were the main drivers for the \$38.5 million or 12.7% increase from 2015 to 2019. In 2015, the County entered into a public-private partnership with SUEZ Water Long Island Inc. to manage the sewer and storm water systems that was expected to yield savings over the 20-year term.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Contractual Services is \$350.5 million, an increase of \$9.9 million or 2.9% from the 2019 Projection. Contractual Services for the Department of Public Works increased by \$5.8 million, a 4.1% increase from the 2019 Projection mainly due to the increased costs of the TransDev Services, Inc. contract for NICE bus service.

The 2020 Proposed Department of Human Services Contractual Services are flat at \$28.7 million compared to the 2019 Projections. Contractual Services in the Department of Information Technology increased from \$16.9 million to \$18.8 million in the 2020 Proposed Budget by \$1.9 million, or 11.2%. The increase is primarily due to the consolidation of Contractual Services related to software and programming from other County departments.



UTILITY COSTS

DEFINITION

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

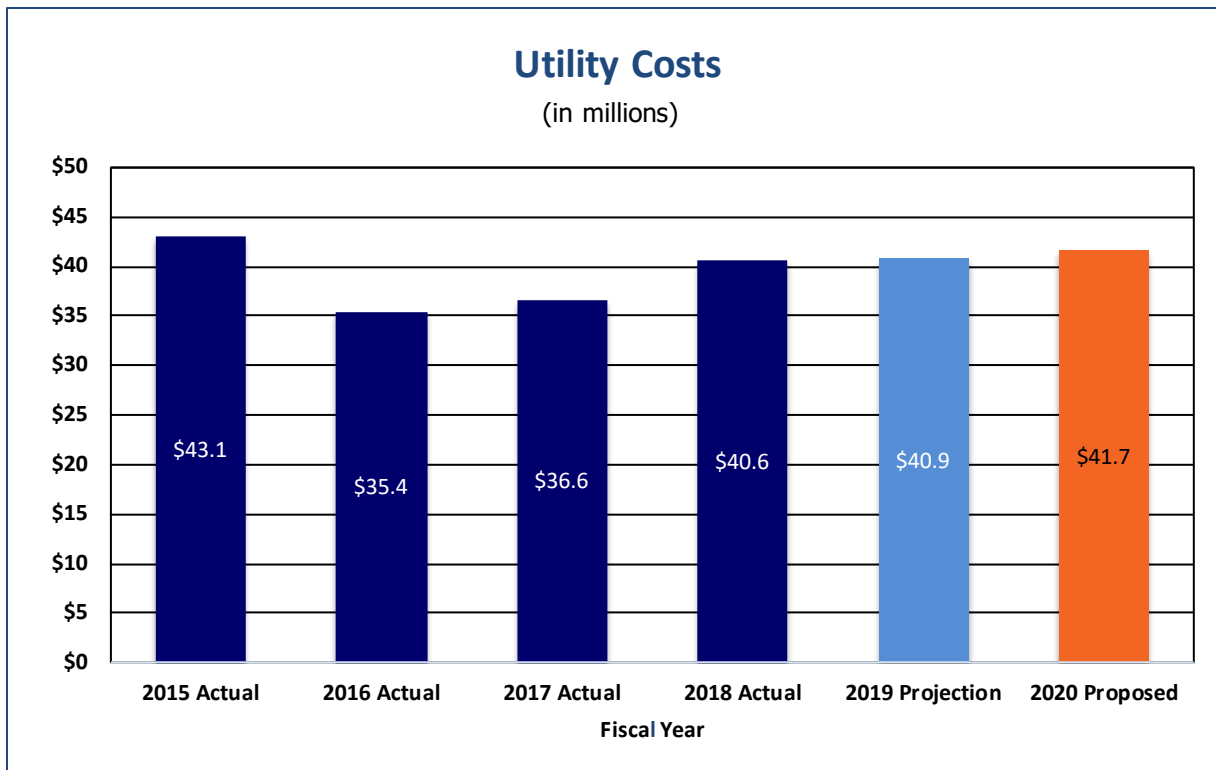
The Long Island Power Authority (LIPA) is the main supplier of electricity to the County. Effective January 1, 2014, LIPA changed its system operator from National Grid to PSEG Long Island with a promise of better service to residents and businesses.

With respect to natural gas, National Grid owns, maintains, and operates the local natural gas delivery infrastructure.

HISTORICAL TRENDS

The County experienced a sharp, 17.8% decline in Utility Costs in 2016 as compared to 2015 with totals of \$35.4 million and \$43.1 million, respectively. The precipitous decline was a result of several utility drivers, principally, lower natural gas prices and reduced consumption. Consumption of diesel fuels declined as dual fuel facilities switched to natural gas and methane gas, and thermal energy consumption was lower due to the reconstruction of the Nassau Coliseum. In 2017, Utilities increased by \$1.2 million to \$36.6 million, as natural gas prices increased, which also impacts the cost of electricity. For 2018, the County experienced a \$4.0 million increase, mainly related to the costs for natural gas and fuel, for a total cost of \$40.6. The County is projecting expenses to remain relatively flat at \$40.9 million in 2019.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Utility Costs is \$41.7 million, an 2.0% increase from the 2019 Projection. This is mainly due to higher price forecasts for natural gas, which impacts the price of electricity and thermal commodities.



VARIABLE DIRECT EXPENSES

DEFINITION

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

The contracted services include the following:

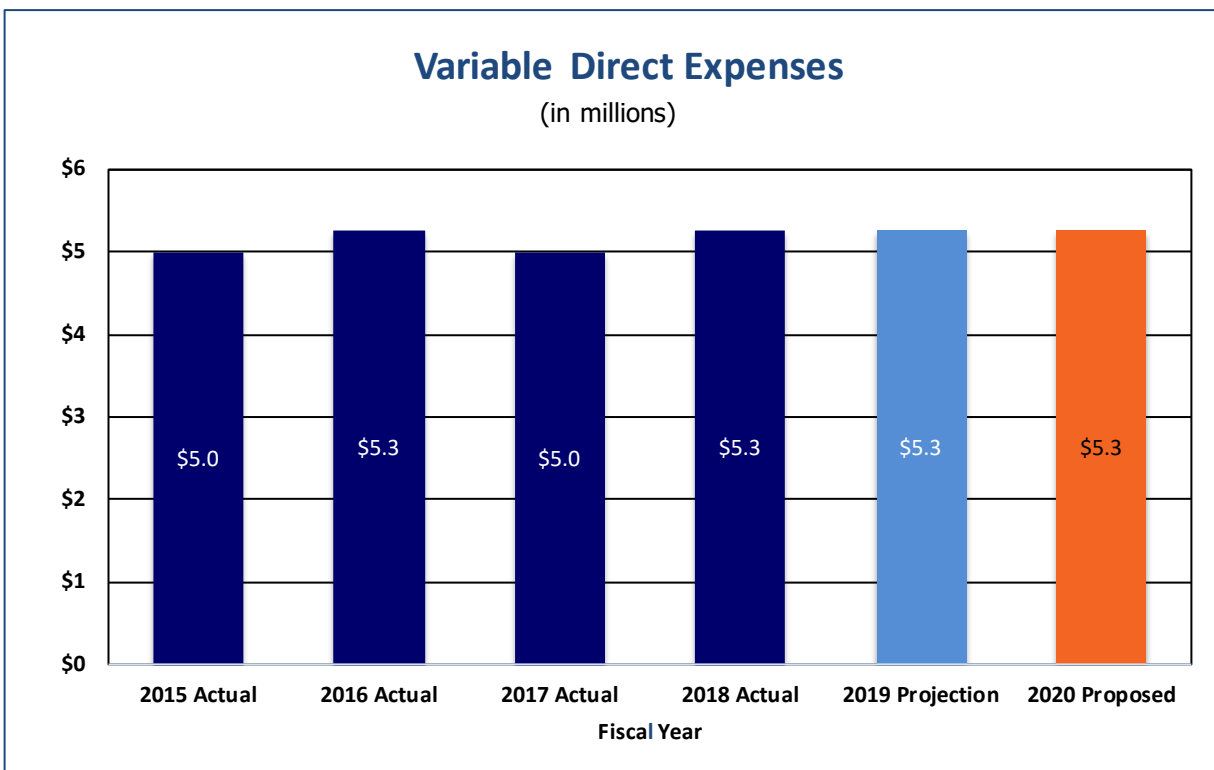
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care, and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages nine months to six years
- Prenatal care including dental services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

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2015 Variable Direct Expenses was at \$5.0 million, all of which was for NHCC Public Health Services. In 2016, Variable Direct Expenses increased to \$5.3 million due to costs related to the Long Island Regional Planning Board. In 2017, Variable Direct Expenses decreased back to \$5.0 million due to the Long Island Regional Planning Board not being funded and in 2018 it increased back to \$5.3 million. The 2019 projection for Variable Direct Expenses is \$5.3 million, which is the same as 2018 actual expense.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Variable Direct Expenses is \$5.3 million, which is the same as 2019 Projection.



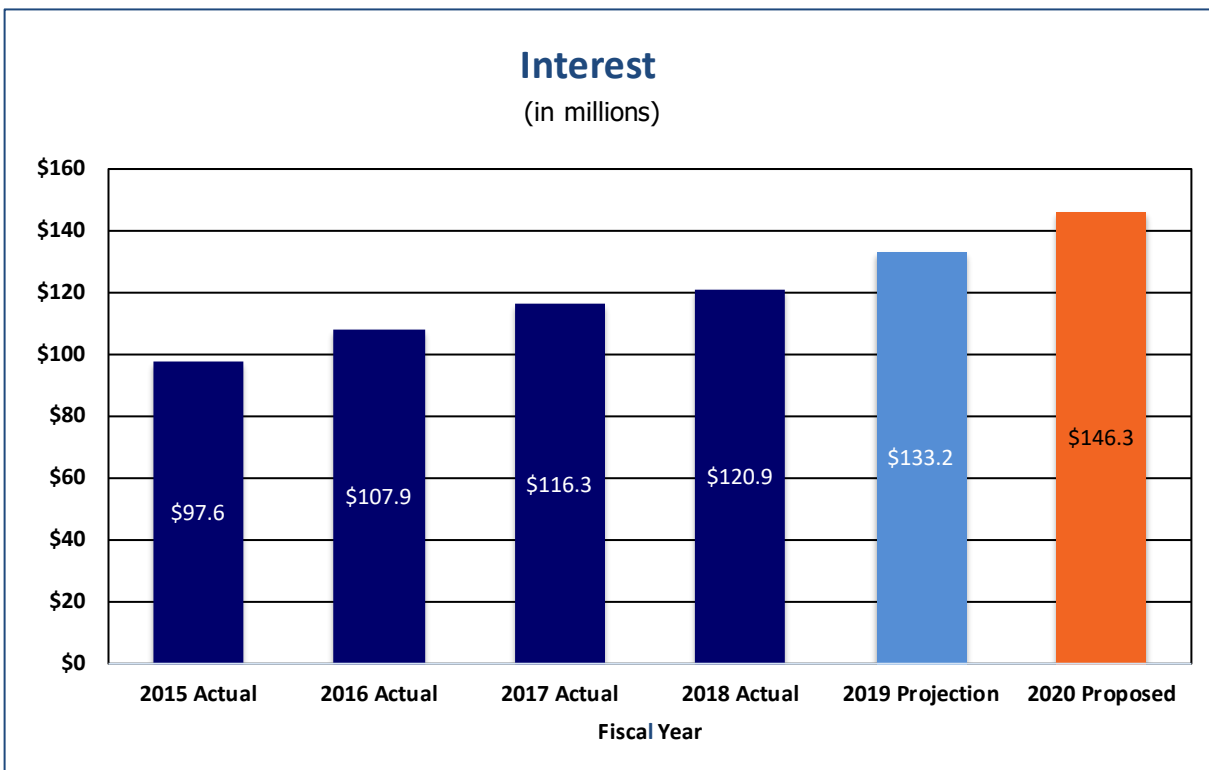
DEBT SERVICE INTEREST

DEFINITION

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

HISTORICAL TRENDS

The County’s Debt Service Interest has increased in recent years to a projected \$133.2 million in 2019. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds. A decrease in NIFA’s debt service will partially offset this increase in the County’s debt service. See “Debt Service Fund” for a further explanation of total debt service.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget includes \$146.3 million in interest payments, a 9.8% increase from the 2019 Projection as the County continues to issue debt under its own authority. A decrease in NIFA's debt service will partially offset this increase in Debt Service Interest. The total consists of \$143.7 million in the Major Funds and \$2.6 million in the Sewer and Storm Water Resources District Fund.



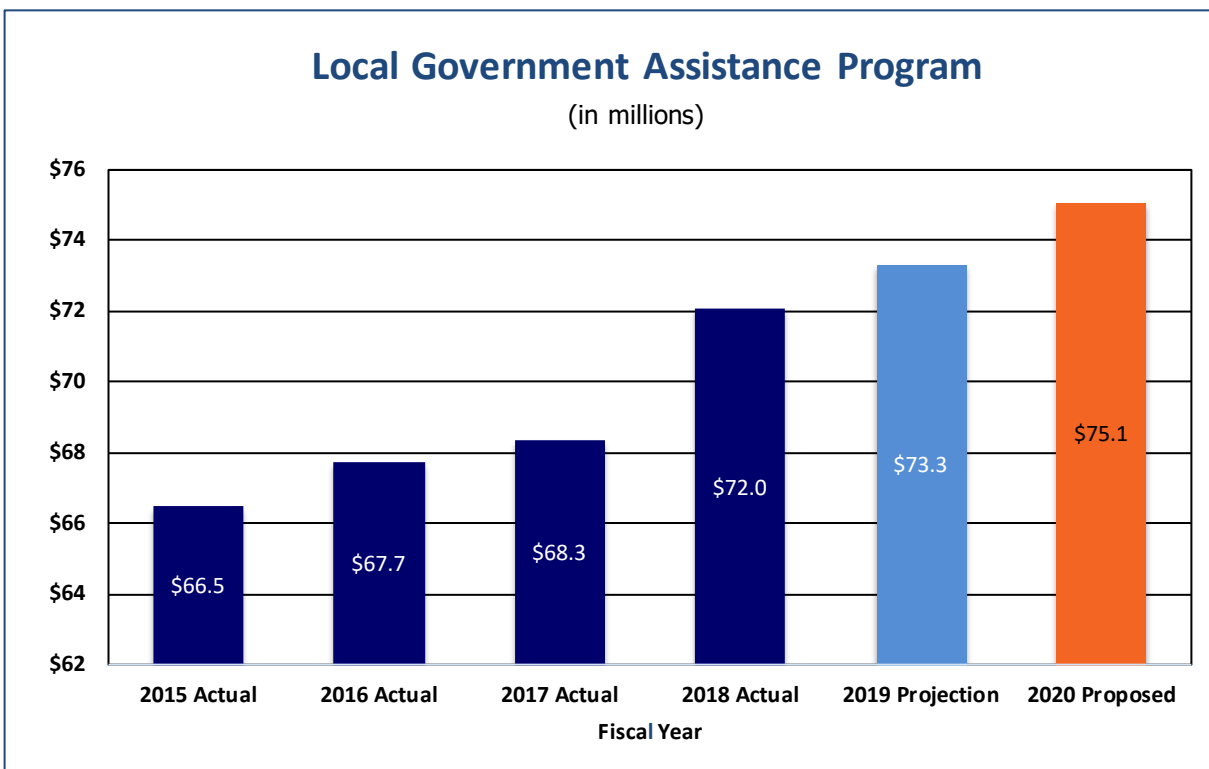
LOCAL GOVERNMENT ASSISTANCE PROGRAM

DEFINITION

Pursuant to Section 1262-e of New York State Tax Law, the County must establish a Local Government Assistance Program to distribute sales tax collections to the towns and cities within the County in an amount equivalent to a 0.25% component of the 4.25% local sales tax. Additionally, the State authorizes the County to establish a Local Government Assistance Program to distribute sales tax collections to the incorporated villages. From 2007 through 2016, 2018 and 2019, the County distributed \$1.25 million to the villages annually.

HISTORICAL TRENDS

The County’s sales tax receipts, which fluctuate, are the basis for the distributions to local governments under the Local Government Assistance Program. In 2016 the Local Government Assistance Program increased by \$1.2 million from \$66.5 million in 2015 to \$67.7 million. This represented a 1.8% increase. In 2017, the Local Government Assistance Program distribution increased by \$0.6 million to \$68.3 million, or 0.9% when compared to the 2016 actual. In 2017 the County elected not to distribute the Local Government Assistance Program aid to the villages. In 2018, the distribution increased by \$3.7 million to \$72.0 million, or 5.4% when compared to the 2017 actual. The 2019 Projection for Local Government Assistance Program is \$73.3 million, which is a \$1.3 million increase or 1.8%, as compared to the 2018 actual.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Local Government Assistance Program is \$75.1 million, an increase of \$1.8 million, or 2.5% from the 2019 Projection. The 2020 Proposed Budget is consistent with the County's sales tax revenue anticipated for 2020 based on the 2019 Projection with a 2.5% growth. The 2020 Proposed Budget also includes \$1.25 million in aid to villages.



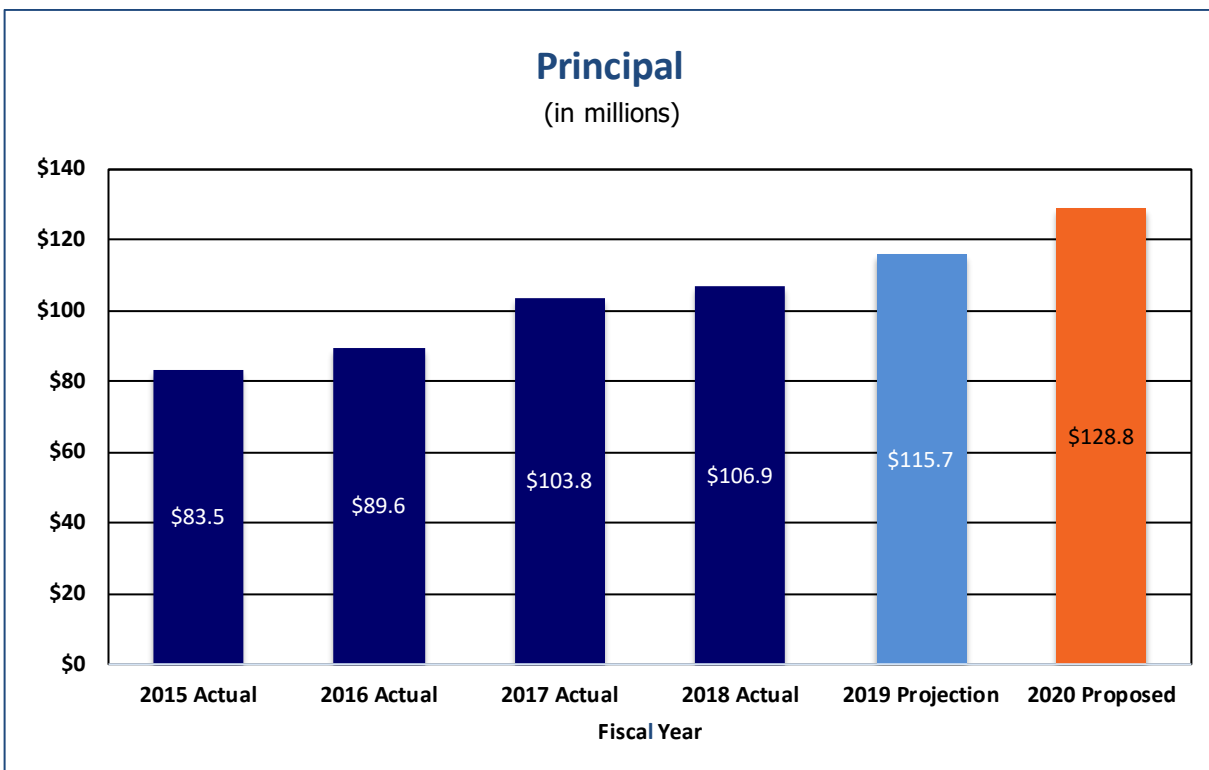
DEBT SERVICE PRINCIPAL

DEFINITION

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

HISTORICAL TRENDS

The County’s Debt Service Principal has gradually increased in recent years to a projected \$115.7 million in 2019. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds. A decrease in NIFA’s debt service will partially offset this increase in the County’s debt service. See “Debt Service Fund” for a further explanation of total debt service.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget includes \$128.8 million for principal payments, a 11.3% increase from the 2019 Projection as the County continues to issue debt under its own authority. A decrease in NIFA’s debt service will partially offset this increase in Debt Service Principal. The total consists

DESCRIPTION OF EXPENSE CODES



of \$119.9 million in the Major Funds and \$8.9 million in the Sewer and Storm Water Resources District Fund.



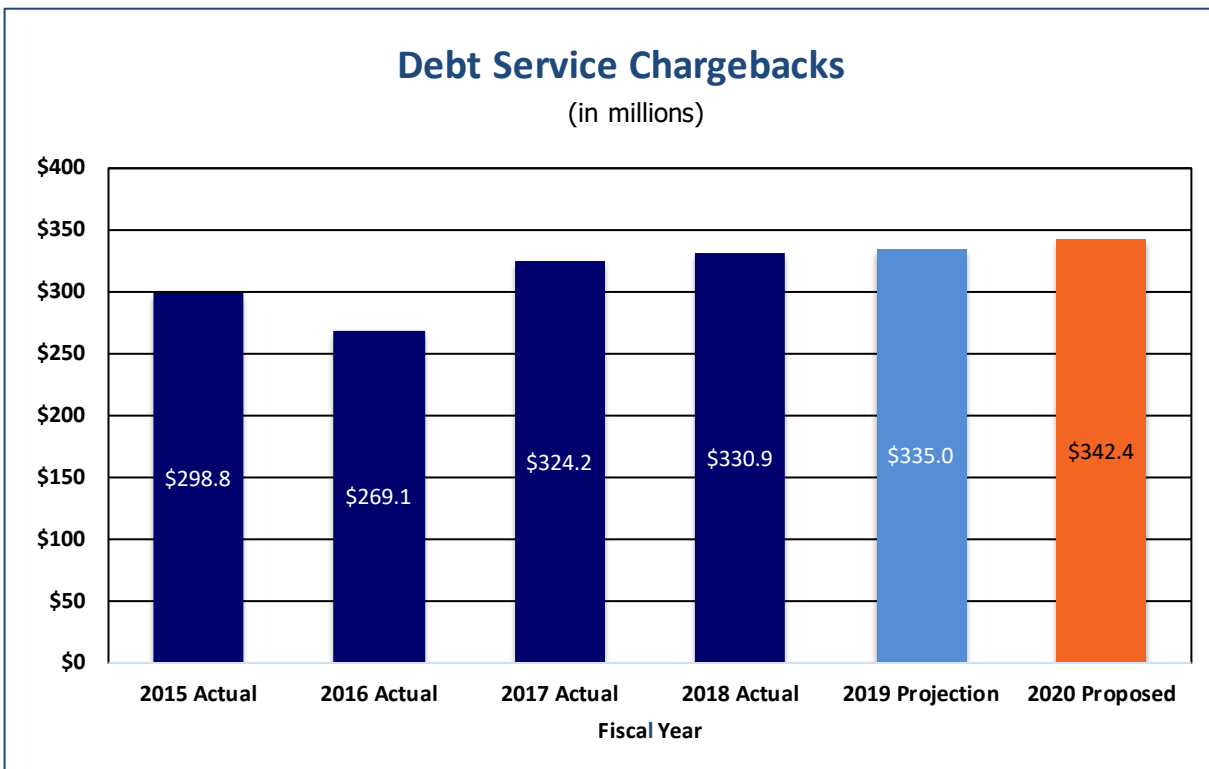
DEBT SERVICE CHARGEBACKS EXPENSE

DEFINITION

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

HISTORICAL TRENDS

The amount decreased to \$269.1 million in 2016 from \$298.8 in 2015 due primarily to the receipt of \$47.0 million of bond premium, which was transferred to the Litigation Fund. Debt Service Chargebacks increased to \$324.2 million in 2017 due primarily to a significant reduction in bond premium. The 2019 Projection for Debt Service Chargebacks is \$335.0 million. Fluctuations from year-to-year are primarily due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargebacks. See “Debt Service Fund” for a further explanation of total debt service.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Debt Service Chargebacks is \$342.4 million, a 2.2% increase from the 2019 Projection.



INTERDEPARTMENTAL CHARGES

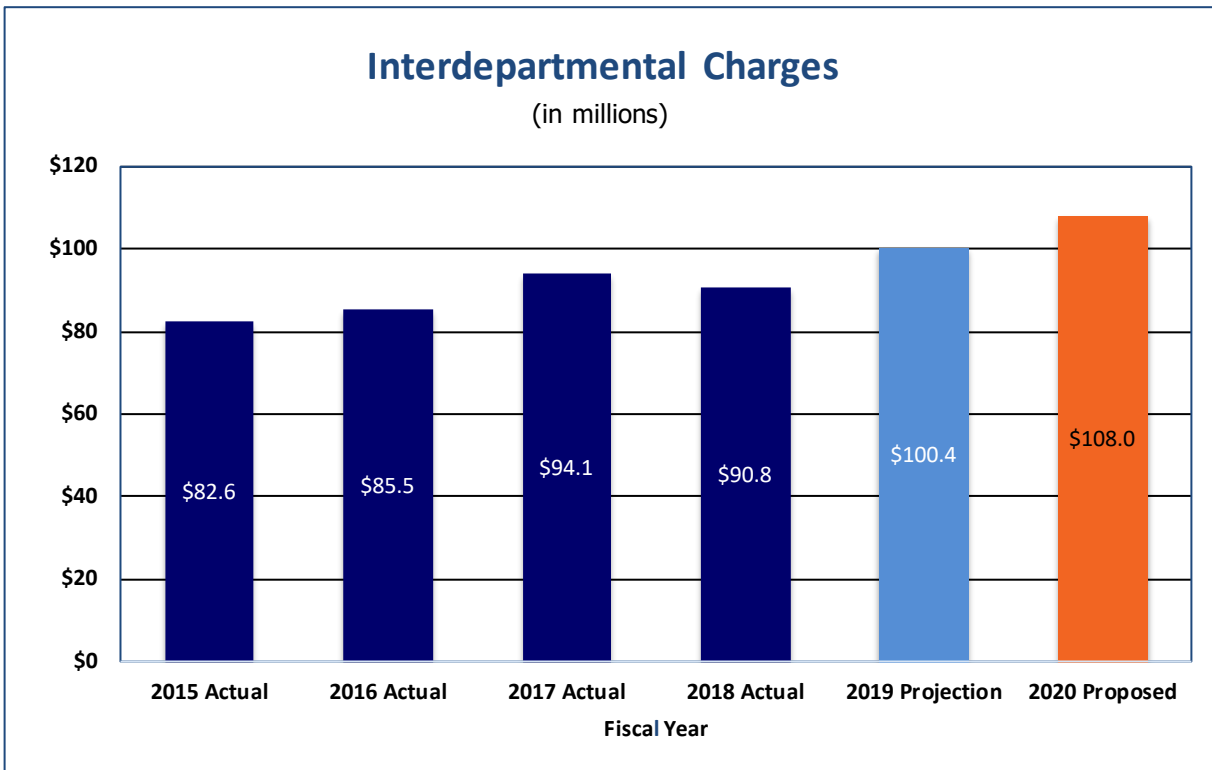
DEFINITION

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

HISTORICAL TRENDS

Interdepartmental Charges fluctuated between 2015 and 2018. Interdepartmental Charges increased by 3.5% and 10.2% in 2016 and 2017, respectively, primarily due to an increase in the Indirect cost charges throughout the County and an increase in the Police District Fund in 2017. There was a 3.3% decline in 2018 driven by reduced Police District Headquarters charges. The 2019 Projections for Interdepartmental Charges is \$100.4 million. an increase of 10.6%, driven by building occupancy and IT charges.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interdepartmental Charges is \$108.0 million, which is a 7.5% increase from the 2019 Projection, driven predominantly by IT charges and indirect charges.

INTERDEPARTMENTAL EXPENSES & REVENUES (in thousands)

BUYER	SELLER DEPARTMENTS												TOTAL
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²	
BU	\$0	\$0	\$0	\$0	\$0	\$5,806	\$0	\$0	\$0	\$0	\$0	\$0	\$5,806
FC	\$52	\$1,104	\$0	\$1,302	\$0	\$70	\$690	\$0	\$0	\$0	\$0	\$0	\$3,218
HE	\$235	\$1,433	\$0	\$1,583	\$0	\$499	\$1,839	\$0	\$0	\$0	\$0	\$179	\$5,589
HI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HS	\$27	\$322	\$0	\$2,034	\$0	\$166	\$1,166	\$0	\$0	\$0	\$40	\$0	\$3,756
PDD	\$1	\$798	\$0	\$1,248	\$0	\$5,417	\$15,454	\$0	\$0	\$0	\$0	\$0	\$22,917
PDH	\$200	\$3,445	\$0	\$4,615	\$0	\$0	\$20,881	\$0	\$0	\$0	\$0	\$0	\$29,141
PB	\$0	\$44	\$0	\$1,091	\$0	\$98	\$186	\$0	\$0	\$150	\$0	\$0	\$1,569
PW	\$66	\$2,983	\$0	\$0	\$0	\$0	\$12,360	\$0	\$0	\$0	\$0	\$0	\$15,408
SS	\$201	\$3,851	\$100	\$7,214	\$0	\$2,092	\$4,551	\$502	\$414	\$0	\$0	\$1,503	\$18,925
TOTAL	\$ 781	\$ 13,980	\$ 100	\$ 19,087	\$ -	\$ 14,150	\$ 57,125	\$ 502	\$ 414	\$ 150	\$ 40	\$ 1,682	\$ 108,011

BU¹ Indirect Cost; BU² Workers Comp.



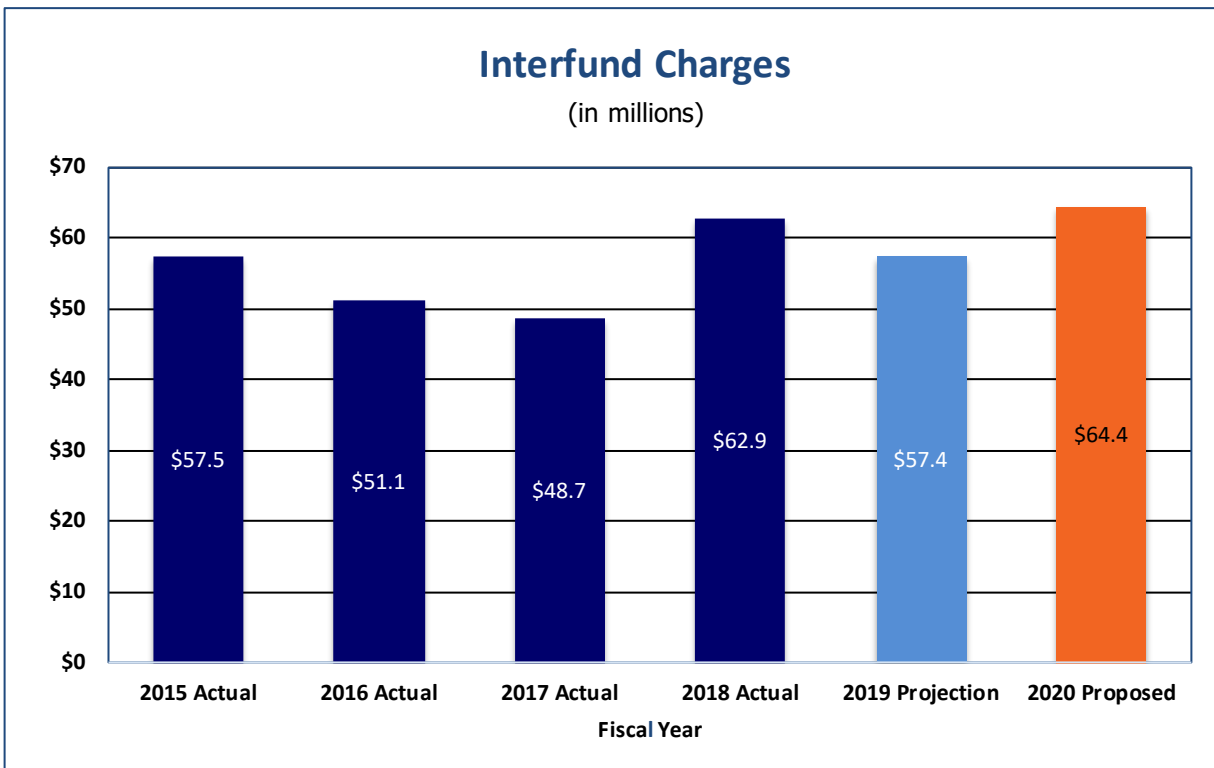
INTERFUND CHARGES

DEFINITION

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

HISTORICAL TRENDS

Interfund Charges in 2016 decreased by \$6.4 million or 12.6% when compared to 2015 and was primarily attributable to lower Debt Service Charges for Nassau Healthcare Corporation (NHCC) and OTB partially offset by a lower County share of Superstorm Sandy-related expenses. In 2017, the amount was \$48.7 million, a decrease of \$2.4 million from 2016 or 4.8%. An increase of 29.0% in 2018 was mainly attributable to the Resource District Fund. The 2019 projection is \$57.4 million, a decrease of \$5.5 million or 8.7% compared to the 2018 actual.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interfund Charges is \$64.4 million, a \$7.0 million increase from the 2019 Projection, primarily due to higher Indirect and Debt Service charges in the Sewer and Storm Water Resource District Fund. The 2020 Proposed Budget includes \$35.3 million for SSW and \$23.1 million for NHCC debt paid by the County and reimbursed by Nassau University Medical Center (NUMC).



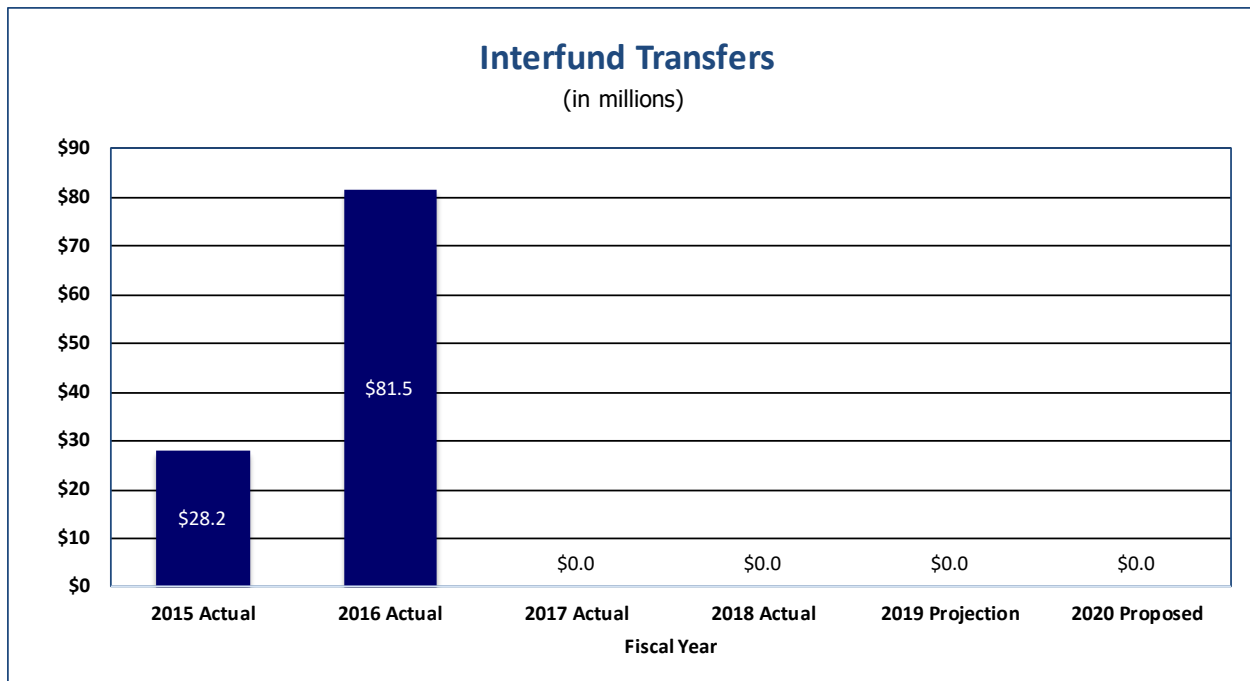
INTERFUND TRANSFERS

DEFINITION

This category represents transfers of appropriations from fund to fund. This code was established to transfer appropriations to other funds or reserves such as Police Headquarters, Litigation Fund, Employee Benefit Accrued Liability Reserve Fund, Retirement Contribution Reserve Fund, and Bond Indebtedness Fund.

HISTORICAL TRENDS

Historically, this object code was only used to transfer appropriation between funds during a fiscal year. In 2016, the County transferred approximately \$72.0 million of budgetary surplus to other funds. These included \$55.3 million from the Debt Service Fund to the Litigation Fund, \$13.1 million to Employee Benefit Accrued Liability Reserve Fund and \$3.6 million to the Bond Indebtedness Fund. In addition, in 2016 the County transferred \$9.5 million to PDH to cover its deficit in salary expenses.



2020 BUDGET HIGHLIGHTS

There is no appropriation in the 2020 Proposed Budget for the Interfund Transfers to Other Funds.

DESCRIPTION OF EXPENSE CODES



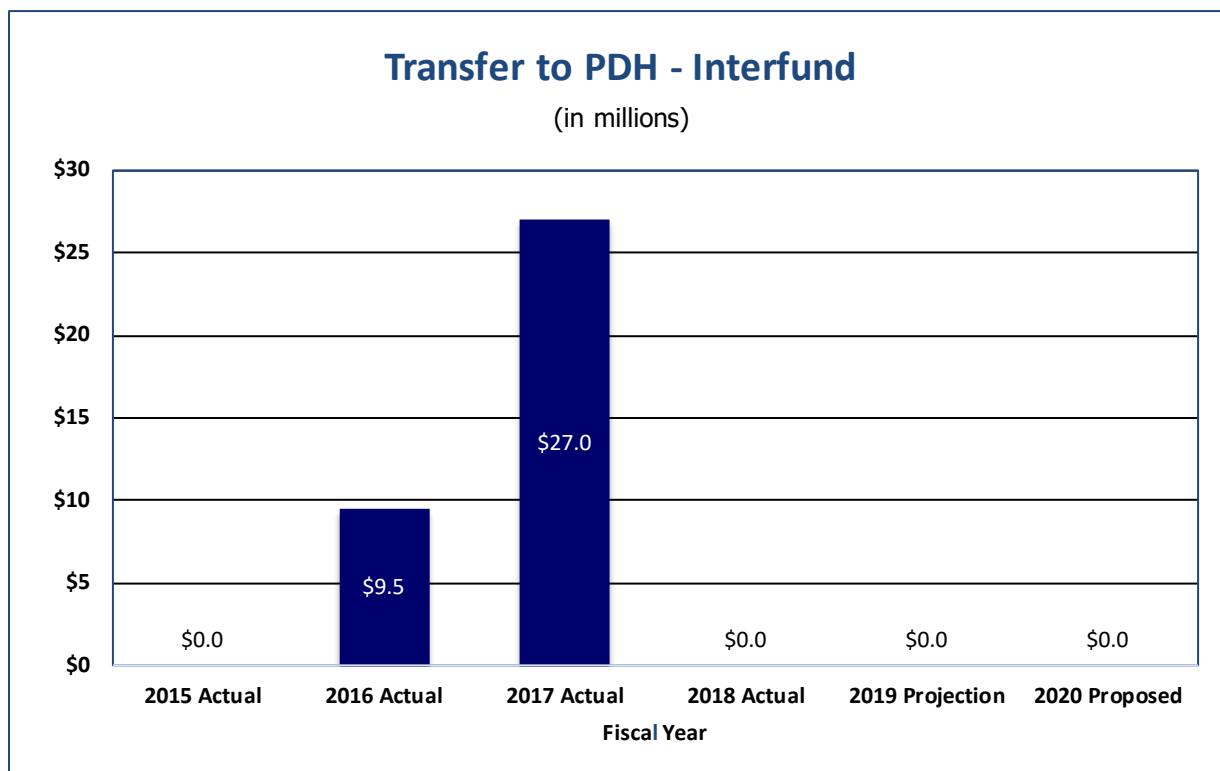
TRANSFER TO PDH – INTERFUND

DEFINITION

The Transfer to PDH is an expense code that enables the County to transfer expenses from the Police Headquarters Fund to the General Fund. In 2016, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund. In addition, this object code enables the County to re-allocate funds and offset any increases.

HISTORICAL TRENDS

Historically, this object code was only used to transfer appropriations between funds during a fiscal year. The transfer in 2015 was \$0. In 2016 and 2017, the County transferred \$9.5 million and \$27.0 million, respectively to PDH to cover the deficit in salary expenses. There was no transfer required in 2018 and 2019.



2020 BUDGET HIGHLIGHTS

There is no appropriation in the 2020 Proposed Budget for the Interfund Transfer to the Police Headquarters Fund.



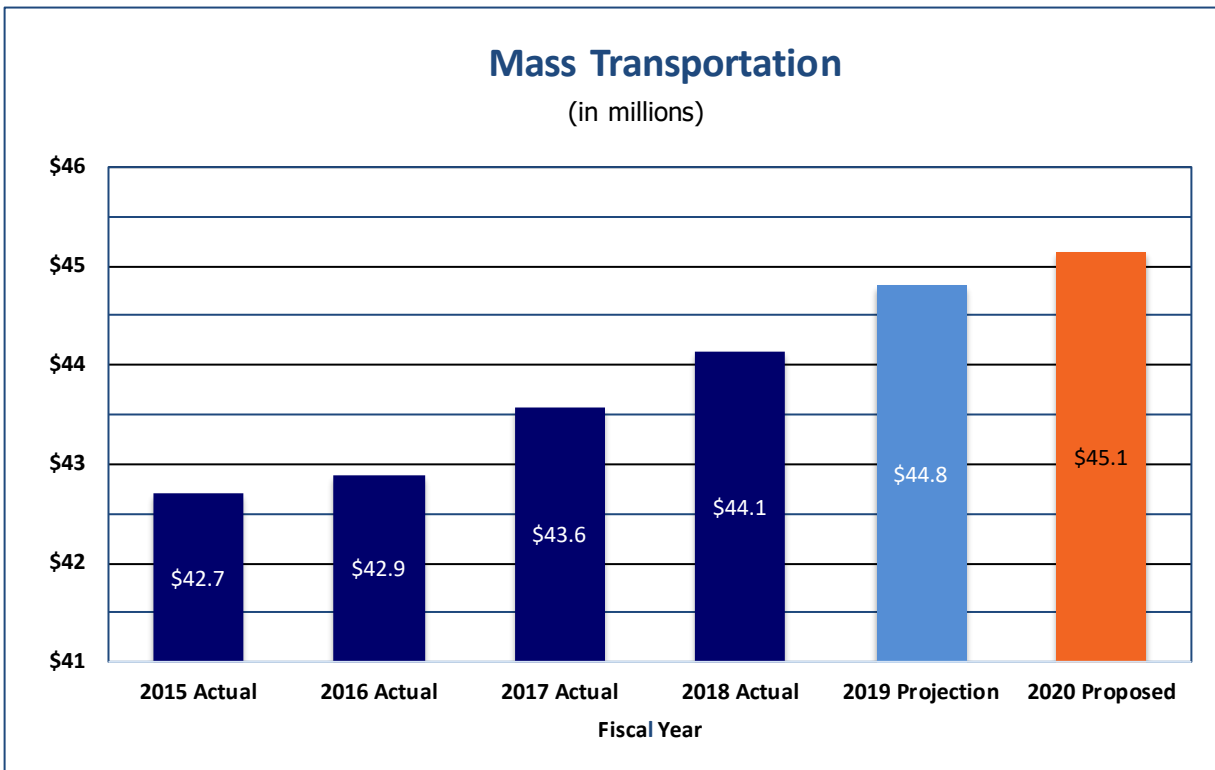
MASS TRANSPORTATION

DEFINITION

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

HISTORICAL TRENDS

Mass Transportation costs in 2015 were \$42.7 million. Overall, there was small increase from 2015 to 2016. The 2017 Actual was \$43.6 million, a 1.6% increase from 2016. The 2018 Actual was \$44.1 million a 1.1% increase from 2017. Actuals are the result of the CPI increases for the LIRR station maintenance program in compliance with the agreement. The 2019 Projection shows Mass Transportation costs increase to \$44.8 million because of the higher CPI increase.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Mass Transportation is \$45.1 million a 0.8% increase compared to the 2019 Projection of \$44.8 million. The MTA LIRR operating assistance totals \$30.9 million and \$11.6 million for mandated LIRR Station Maintenance, which is subject to the Consumer Price Index (CPI). The required State Transportation and Operating Assistance (STOA) match consists of \$1.9 million for fixed routes and \$0.6 million for the Able-Ride Paratransit routes, totaling \$2.5 million for Nassau Inter-County Express (NICE) Bus services.



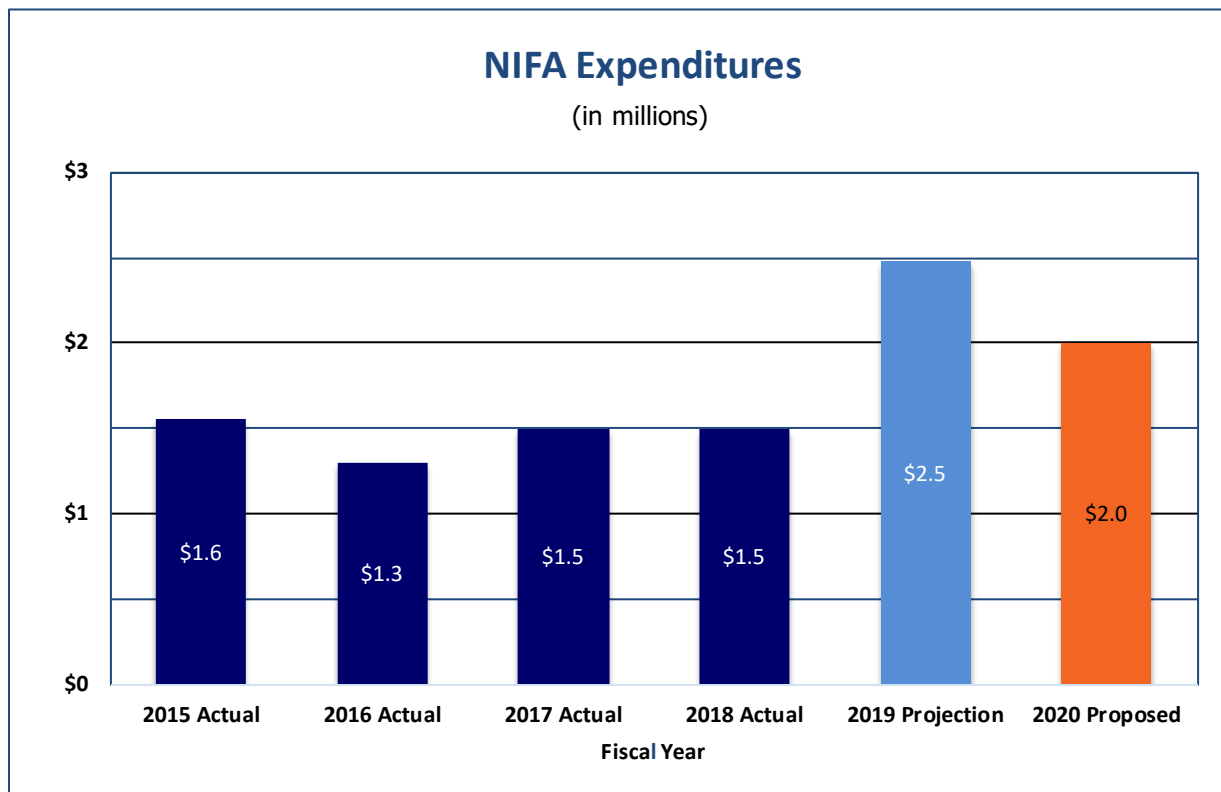
NIFA EXPENDITURES

DEFINITION

This appropriation contains the administrative cost such as salaries, benefits and office rent for staff members of the Nassau County Interim Finance Authority (NIFA), which provides State oversight of the County’s finances.

HISTORICAL TRENDS

NIFA Expenditures were \$1.6 million in 2015. In 2016, NIFA Expenditures decreased to \$1.3 million. The decrease in expenses is primarily related to the negotiation of a new lease for its offices and the use of funds from a separate source, which was an isolated event. In 2018, NIFA Expenditures remained flat from 2017 at \$1.5 million. The projection for 2019 is \$2.5 million, an increase of \$1.0 million over 2018 actuals.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget is \$2.0 million which is a decrease of 20.0% from the 2019 Projection.



OTHER EXPENSES

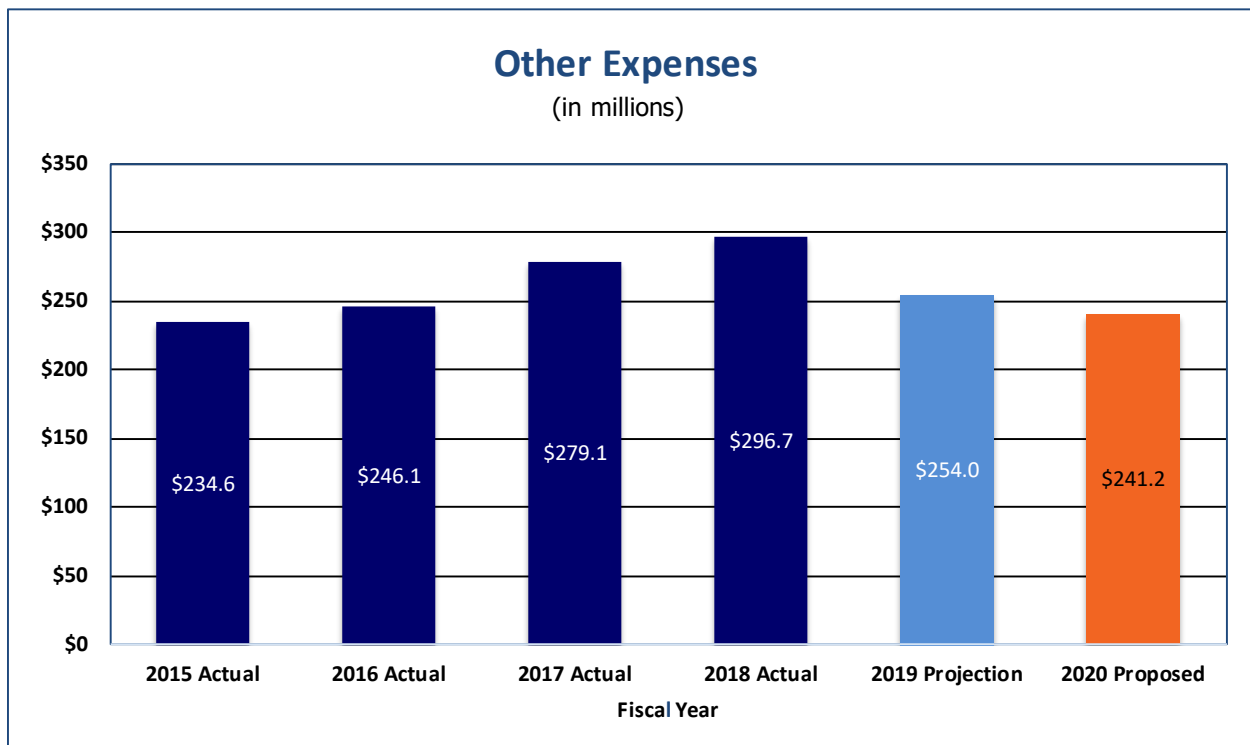
DEFINITION

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

HISTORICAL TRENDS

Total Other Expenses were \$234.6 million in 2015. In 2016, and 2017, expenses increased to \$246.1 million and \$279.1 million respectively. The primary reason for increases was due to an increase in Tax Certiorari payments. In 2018, the total Other Expenses climbed to \$296.7 million primarily due to Restivo settlement.

In 2019, the County is projecting \$254.0 million in Other Expenses, which is \$42.1 million or 14.2% less than the 2018 actual. The primary reason for the decrease is in other suits and damages, which results from the one-time charge of Restivo settlement in 2018.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed for Other Expenses is \$241.2 million, a decrease of \$12.8 million, or 5.0% from the 2019 Projection. The decrease is mostly in NIFA sales tax set-asides due to lower NIFA debt service.

The largest components of the Other Expenses category are: NIFA set asides (\$131.0 million), Other Suits and Damages (\$60.4 million), Nassau County Bar Association (\$7.6 million), the Legal Aid Society of Nassau County (\$7.7 million), Insurance and Rent for buildings (\$14.8 million) and Resident and FIT Tuition (\$16.8 million).



EARLY INTERVENTION / SPECIAL EDUCATION

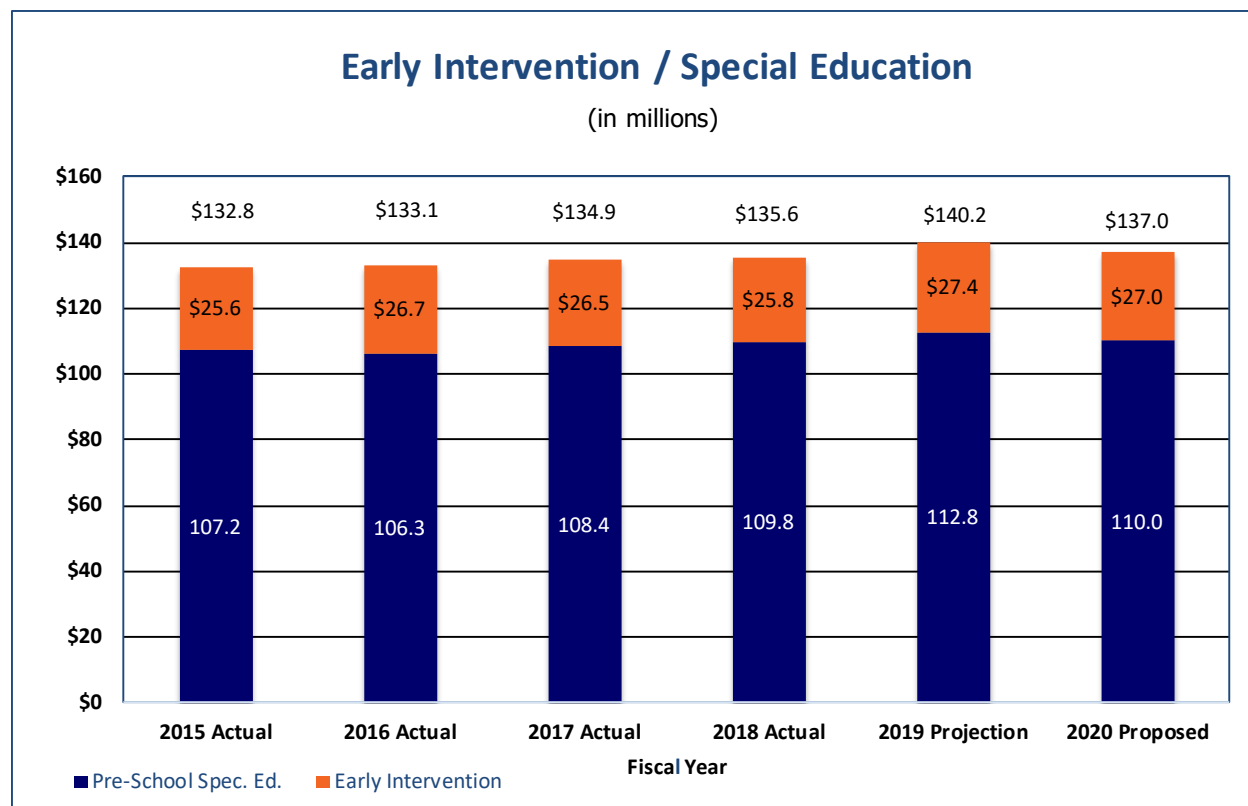
DEFINITION

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

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

HISTORICAL TRENDS

Preschool Special Education and Early Intervention expenses have slightly increased from 2015 through 2016 from \$132.8 million to \$133.1 million. Preschool caseloads increased in 2017 resulting in a 1.4% increase to \$134.9 million. The actual expense for these programs in 2018 was \$135.6 million, a 0.5% increase, comparing to 2017 actual expense of \$134.9 million, due to changes in the configuration of services provided, services directly paid for by the State, and rates set by the State, offset somewhat by higher caseloads.. The projection for these programs in 2019 is \$140.2 million, a 3.4% increase, addressing the increase of Preschool and Early Intervention caseloads and recording unexpected late expenses for 2018. This reflects the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Early Intervention and Preschool Special Education is \$137.0 million, a decrease of 2.3% compared to the 2019 Projection, that includes additional expenses of \$4.7 million from 2018; and an increase of 1.1% compared to the 2019 NIFA Conformed Budget, reflecting the continued efforts by the County to provide all services as authorized by school districts to all approved applicants.



RECIPIENT GRANTS

DEFINITION

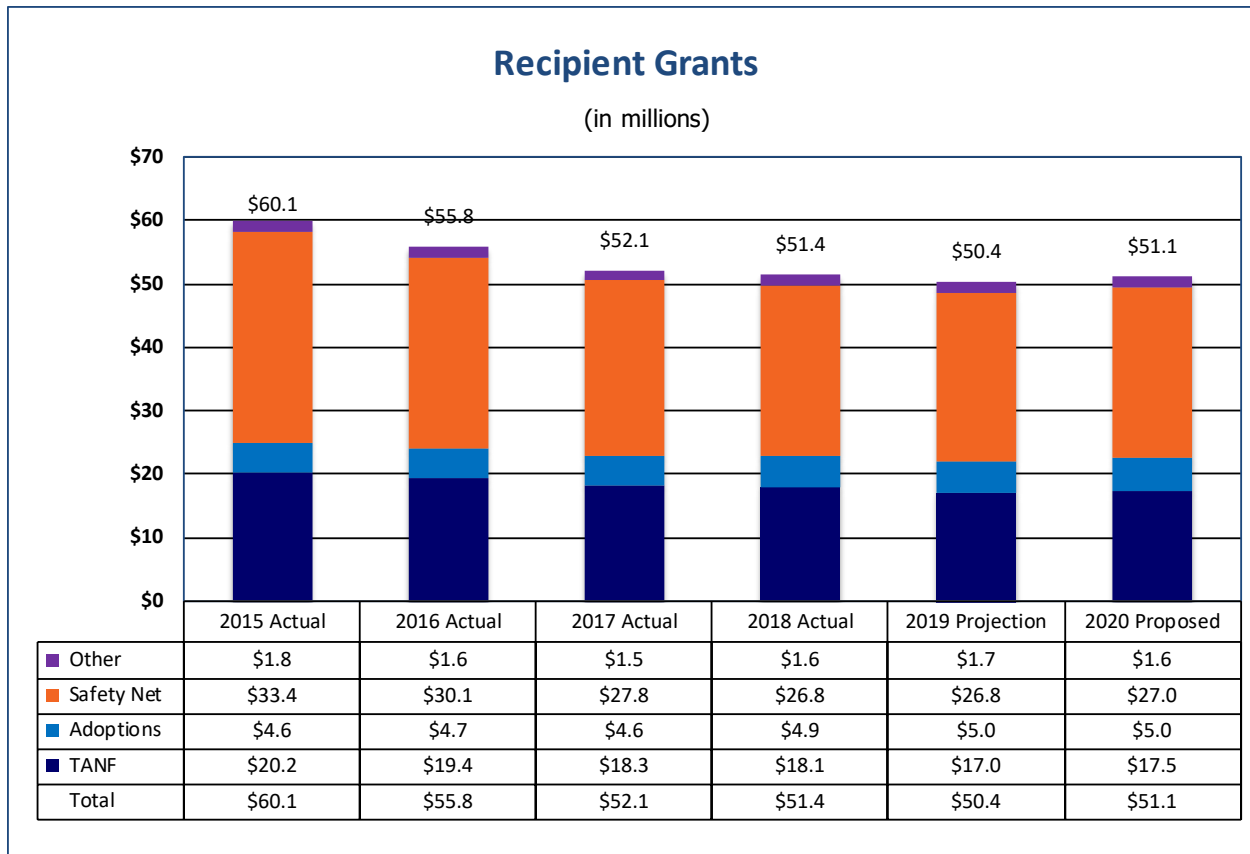
Recipient Grants are payments made directly to clients of the Department of Social Services (DSS) for programs such as Temporary Assistance for Needy Families (TANF), Safety Net Assistance (SNA), Adoption Subsidy, Foster Care, and the Home Energy Assistance Program (HEAP). The TANF and SNA programs promote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

HISTORICAL TRENDS

Recipient Grants expense to individuals and families in the TANF and SNA programs decreased 7.2% between 2015 and 2016. This was primarily due to a decrease in TANF and SNA caseloads that were directly due to the economic recovery that started in 2011. The actuals in 2017 and 2018 decreased 6.6% and 1.3%, respectively, primarily due to the continued easing of TANF and SNA caseloads and a moderation in new applications. The decrease in TANF caseloads between 2015 and 2018 is primarily due to the number of caseloads in the program reaching their mandated 60-month limit. Since June 2018, the number of caseloads in TANF and SNA has decreased by 19.5% and 7.5% respectively, primarily due to an improved economy.

Because New York State and the Federal Government mandate these programs, the County's ability to reduce expenses is limited and subject to economic forces beyond its control. The 2019 Projection for Recipient Grants expenses is \$50.4 million, a decrease of 2.0% compared to the 2018 actuals of \$51.4 million.

DESCRIPTION OF EXPENSE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Recipient Grants is \$51.1 million, which is slight increase compared to the 2019 Projection of \$50.4 million due to the stable caseload level.



PURCHASED SERVICES

DEFINITION

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

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

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

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

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

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

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

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

DESCRIPTION OF EXPENSE CODES

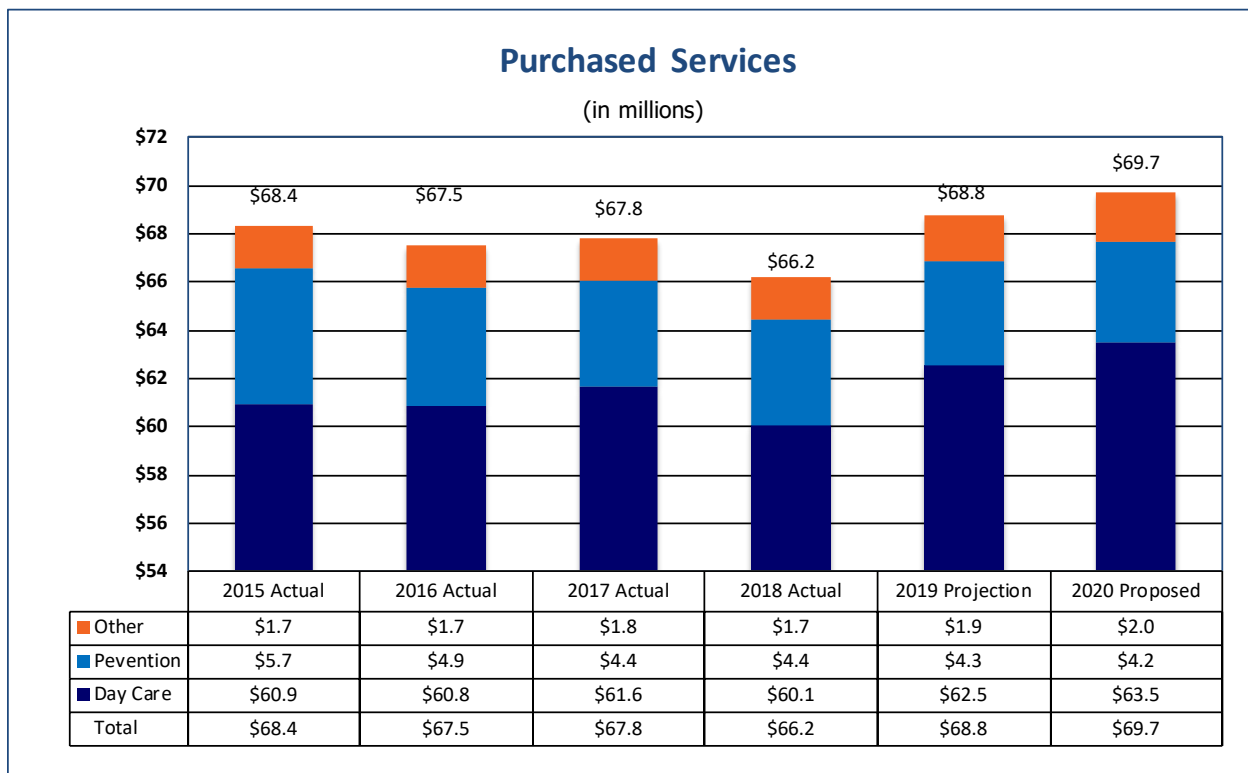


The Independent Living Program provides supportive services to teenagers in foster care with the goal of independent living.

HISTORICAL TRENDS

In 2015, Purchased Services totaled \$68.4 million and decreased to \$66.2 million in 2018. This decrease was due to a decline in Day Care caseloads, and Preventive Services costs driven by an improved economy. Day Care Program eligibility is income based and is benchmarked to the federal poverty level (FPL) which the County reduced from 275% down to 200% in 2013. While the unemployment rate in Nassau is at historic lows, the majority of day care recipients are represented by the working poor.

The 2019 Projection for Purchased Services is \$68.8 million, an increase of \$2.6 million compared to the 2018 actual of \$66.2 million. This is primarily due to the Day Care Market Rate increases.



DESCRIPTION OF EXPENSE CODES



2019 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Purchased Services is \$69.7 million an increase of \$0.9 million compared to the 2019 projection. While the Department of Social Services is projecting caseloads to remain flat, the Day Care service rates are projected to increase.



EMERGENCY VENDOR PAYMENTS

DEFINITION

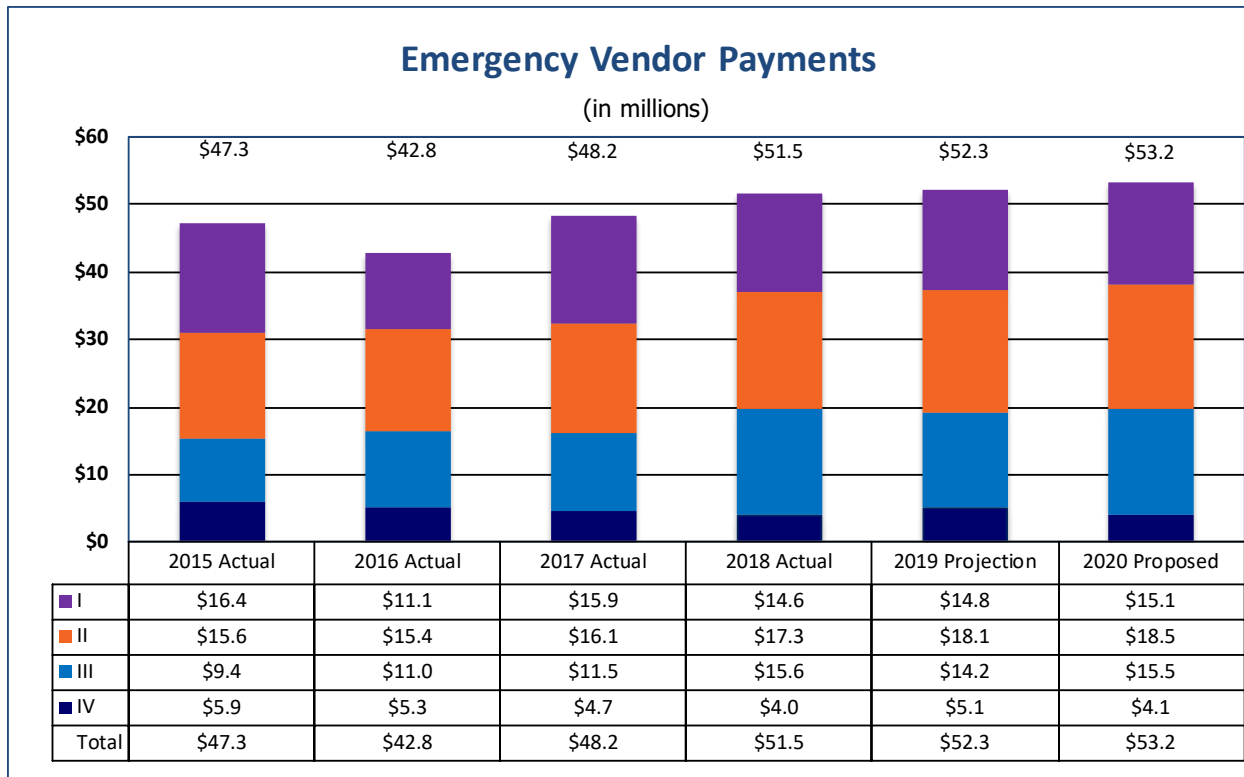
The Department of Social Services (DSS) makes Emergency Vendor Payments to vendors on behalf of clients. Entities, such as courts, may place DSS clients in institutions for various reasons. School districts place children with severe need of Special Education assistance in institutions for the school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

HISTORICAL TRENDS

The Increase in Emergency Vendor Payments from 2015 through 2017 was primarily due to a combination of increases in shelter costs and an increase in Committee On Special Education rates.

In 2018, Emergency Vendor Payments were \$51.5 million, an increase of \$3.3 million over 2017 levels primarily due to the increase in Shelter Care for the homeless and Institutionalized Education costs, partially offset by lower Room & Board programs costs. In 2019, the County is projecting Emergency Vendor Payments to be \$52.3 million, an increase of 1.6% over 2018 levels primarily due to the increase in Committee on Special Education rates and shelter costs. Local districts must comply with regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and the Governor Cuomo Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Caseloads for individuals placed in State operated residential facilities are expected to remain flat.

DESCRIPTION OF EXPENSE CODES



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

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Emergency Vendor Payments is \$53.2 million, a 1.8% increase primarily due to the increase in homeless caseloads and other public assistance related expenses. Local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the “homeless where found” program and Governor Cuomo’s Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those who are seeking shelter can remain indoors. Additionally, caseloads for individuals placed in State operated residential facilities are expected to remain flat, however the per day service rates are projected to increase.



MEDICAID

DEFINITION

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

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

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

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

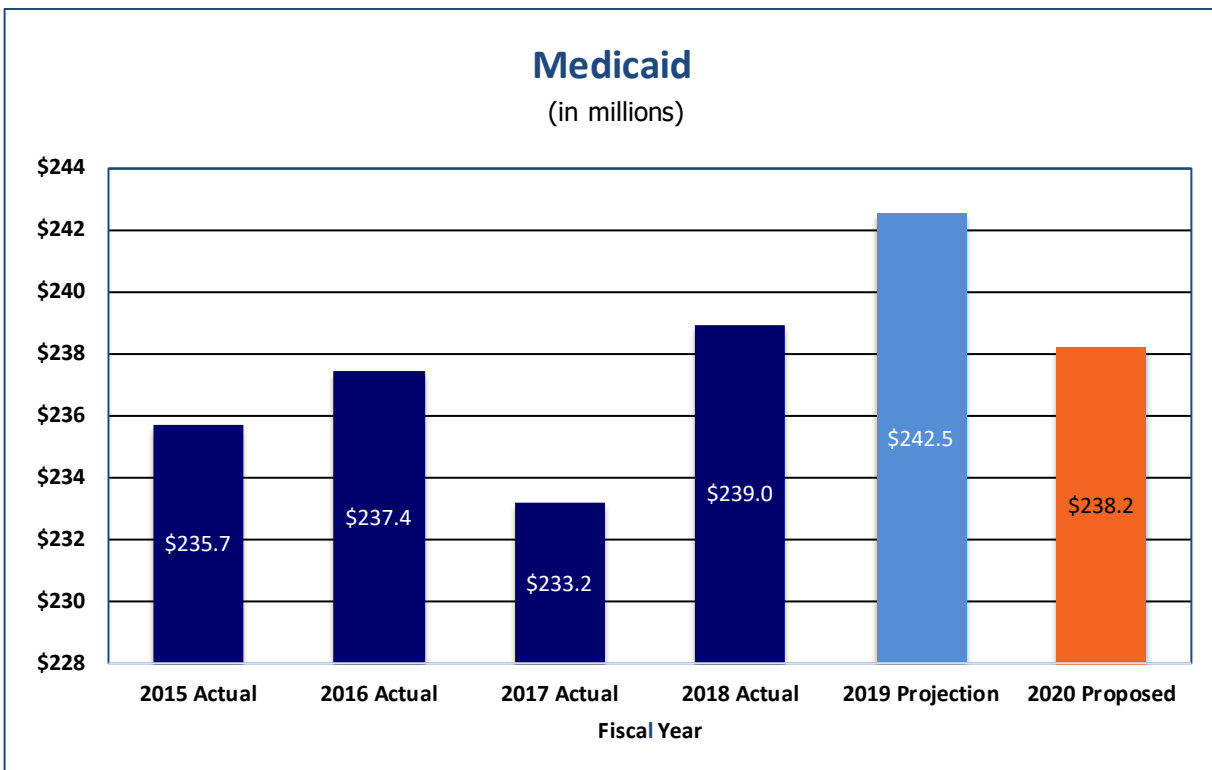
HISTORICAL TRENDS

In 2016, the Medicaid Local Share Cap was increased slightly resulting in an increase of \$1.7 million compared to 2015. In 2017, the Medicaid decreased by \$4.2 million or 1.8%, primarily due to the lower quarterly Indigent care payments as a result of the 2013 ICA New York State reconciliation. In 2018, Medicaid increased by \$5.8 million due to an increase in indigent care costs primarily due to a 2015 NYS reconciliation adjustment to the Indigent Care portion of Medicaid.

DESCRIPTION OF EXPENSE CODES



For 2019, the County projects this expense to be \$242.5 million or approximately \$3.6 million higher than 2018 primarily due to an additional weekly payment for the 2018/2019 Medicaid Local Share Cap.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Medicaid is \$238.2 million, which is \$4.3 million, or 1.8% lower when compared to the 2019 Projection primarily due to the County's weekly Medicaid Local Share Cap that is based on 52 cycles in State Fiscal Year 2019/2020. This is subject to adjustment during the State Fiscal Year 2019/2020 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds. Due to the uncertainty surrounding the future of the Affordable Care Act (ACA) and the resolution of any remaining federal over-claims, the State will continue to monitor the program and may make any necessary adjustments during the State's fiscal year.



FUND BALANCE

DEFINITION

Each year, either revenues exceed expenses (budgetary surplus) or expenses exceed revenues (budgetary deficit). Accumulated fund balance is the net total of surpluses and deficits, less any amount of the Fund Balance used in the budget to cover expenses within the fiscal year (appropriated Fund Balance). Fund Balance as described here includes General Fund, Special Revenue Funds such as Fire Prevention and Police Headquarters Funds, as well as the Police District Fund and the Sewer & Storm Water Resources (SSW) District Fund.

HISTORICAL TRENDS

The budgetary surplus for fiscal year 2015 was \$77.2 million, of which \$20.2 million was transferred to the newly created Litigation Fund to cover the County's Judgement and Settlements in the Major Funds. In addition, \$8.0 million was transferred to the Retirement Contribution Reserve Fund. At the end of 2015, Fund Balance was \$163.0 in the Major Funds and \$44.4 million in SSW.

The budgetary surplus in 2016 for the Major Funds was \$38.0 million net of discretionary transfers that were made from 2016 appropriations to fund various reserves or special purpose funds: \$55.3 million from the General Fund and \$6.0 million from the Police District Fund to the Litigation Fund; \$13.1 million to the Employee Benefit Accrued Liability Reserve Fund; and \$3.6 million to the Bonded Indebtedness Reserve Fund. The total accumulated Fund Balance at the end of 2016 was \$200.9 million in the Major Funds, an increase of \$136.6 million compared to 2009. This increase reflects the County's ongoing efforts to manage its finances prudently in challenging economic times for local governments. SSW ended 2016 with an accumulated Fund Balance of \$40.6 million. In 2017, the County's Fund Balance decreased on a budgetary basis by \$54.3 million as a result the use of fund balance for the payment of outstanding tax certiorari claims. The outstanding liability for tax certiorari is approximately \$360 million excluding class III properties. The total budgetary Fund Balance at the end of the 2018 was \$122.1 million in the five Major Funds, increased slightly from 2017.

2020 BUDGET HIGHLIGHTS

There is no appropriation of Fund Balance in the 2020 Proposed Budget.

See Appendix C – Financial Policies for Contributions and Uses



INTEREST PENALTY ON TAX

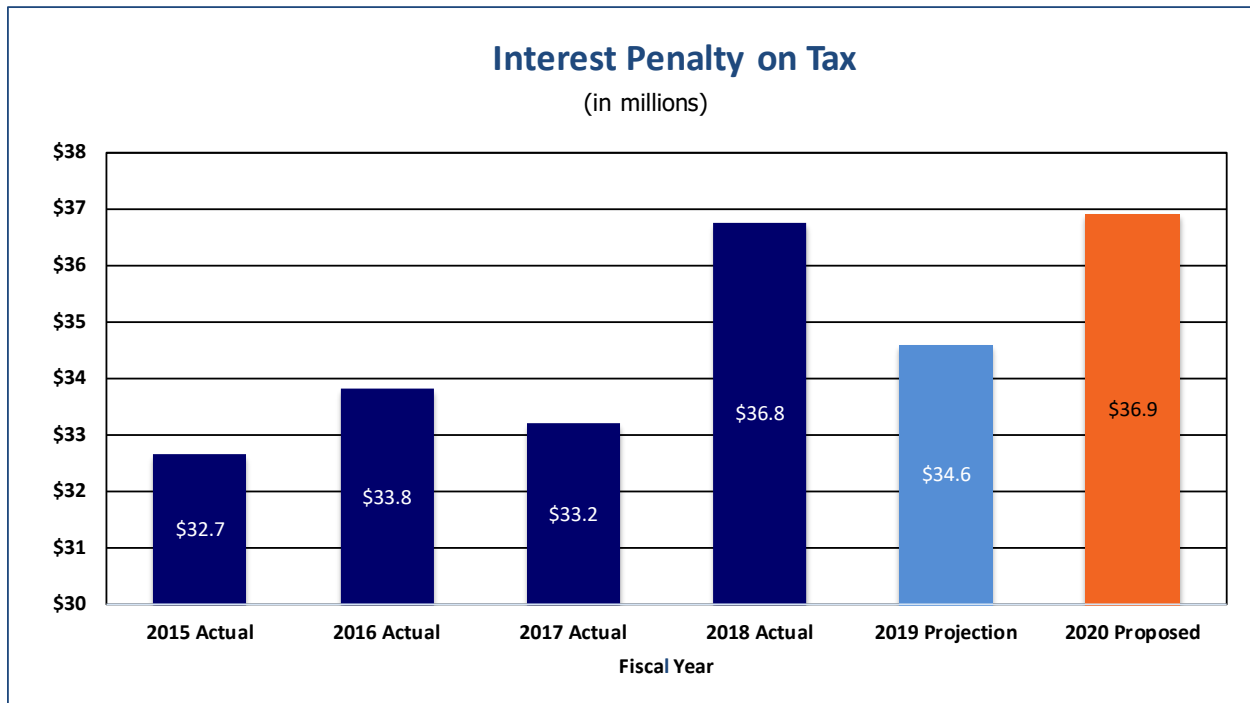
DEFINITION

This object code captures the various penalties, interest, and fees charged for the late payment of general and school taxes. These taxes are due and collected by the Townships of Hempstead, North Hempstead, and Oyster Bay as well as the Cities of Glen Cove and Long Beach on January 1, April 1, July 1, and October 1, respectively. Upon late payment of these taxes, penalties and fees are applied. The towns and cities impose and collect a one percent penalty, calculated from the original due date, when they receive taxes that are one to 20 days overdue (beyond the 40-day grace period). Subsequently, the municipalities transfer the delinquent tax to the County, where the County imposes a five percent penalty on the total amount then due (the original principal plus the one percent penalty) and adds a \$180 listing fee at the time of transfer (in accordance with Ordinance 128-2006). The County adds a \$90 advertising fee to the total in December of that year. Thereafter, the County imposes a one percent penalty on the first day of each subsequent month on the total balance, net of the listing and advertising fees. The County sells all open taxes as of the last business day before the lien sale, which begins on the third Tuesday in February of each year, to investors, with an additional 10% interest added to the total. The County retains the difference in interest between the winning bid rate and the 10% interest assessed on the lien.

HISTORICAL TRENDS

The County contracts with an outside vendor to sell all liens at an Annual Tax Lien Sale. The Administration had taken an active role in selling the remaining inventory of liens consisting of very old liens and liens on properties in litigation. Interest Penalty on Tax revenue in 2015 was \$32.7 million. There was a 3.5% increase in 2016 to \$33.8 million, followed by a 1.8% decrease to \$33.2 million in 2017. The 2018 Actual was \$36.8 million representing a 10.7% increase from 2017. The County is projecting a decrease of 5.9% to \$34.6 million in 2019.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interest Penalty on Tax is \$36.9 million, a 6.6% increase from the 2019 Projection, as the County expect a greater number of homeowners will pay taxes in arrears.



PERMITS AND LICENSES

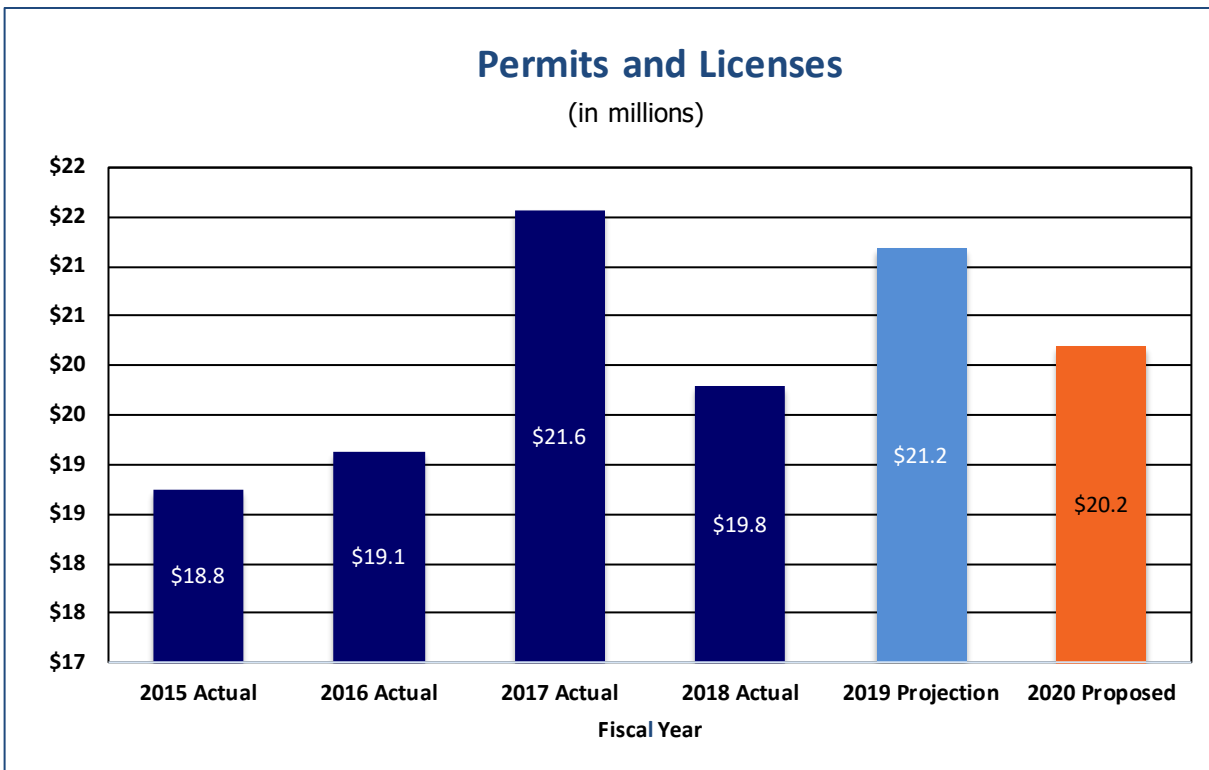
DEFINITION

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

HISTORICAL TRENDS

Permits and Licenses revenues were \$18.8 million in 2015. These revenues increased to \$19.1 million in 2016, followed by an increase to \$21.6 million in 2017. The 2018 Actual was \$19.8 million a decrease of 8.2% under 2017. Currently the County is projecting 2019 to increase to \$21.2 million a 7.1% increase from the 2018 Actual. The County attributes some of the year-to-year fluctuations to renewal cycles of licenses, which produce peaks in receipts and volume. In 2019, the Health Department projects to generate \$6.0 million in fee income for issuing a variety of permits and licenses. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous material permits, which combined generates \$5.0 million for the County.

The County projects the Police Department to generate \$5.8 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs expects to generate \$5.6 million in revenue from a range of fees with home improvements and weights and measures being the largest contributors. The County has recombined the Taxi and Limousine Department with the Consumer Affairs Department to reduce costs. The County derives the balance of the revenue within this category primarily from the Department of Public Works issuing permits for road openings and verification of sewer connections.



2020 BUDGET HIGHLIGHTS

Permits & Licenses Fees in the 2020 Proposed Budget are \$20.2 million, a 4.7% decrease from the 2019 Projection. The 2020 Proposed Budget decrease is partially due to some year-to-year fluctuations of renewal cycles of licenses, which produce peaks and valleys in receipts and volume primarily in the Office of Consumer Affairs.

Permits & Licenses for the Office of Consumer Affairs are \$4.4 million, which is a decrease of 20.8% compared to the 2019 Projection. Licenses typically have a two-year life cycle, causing cyclical fluctuations in Consumer Affairs. County laws that protect consumers are generally enforced by the Office of Consumer Affairs with jurisdiction for such enforcement provided for by the Nassau County Administrative Code or by the local law or ordinance. Examples of these local laws are Home Improvement Law 6-1970, and Unfair Trade Practice Local Law 2-1970. Permits & Licenses for the Police Department are \$5.8 million, unchanged as compared to the 2019 Projection.



FINES AND FORFEITS

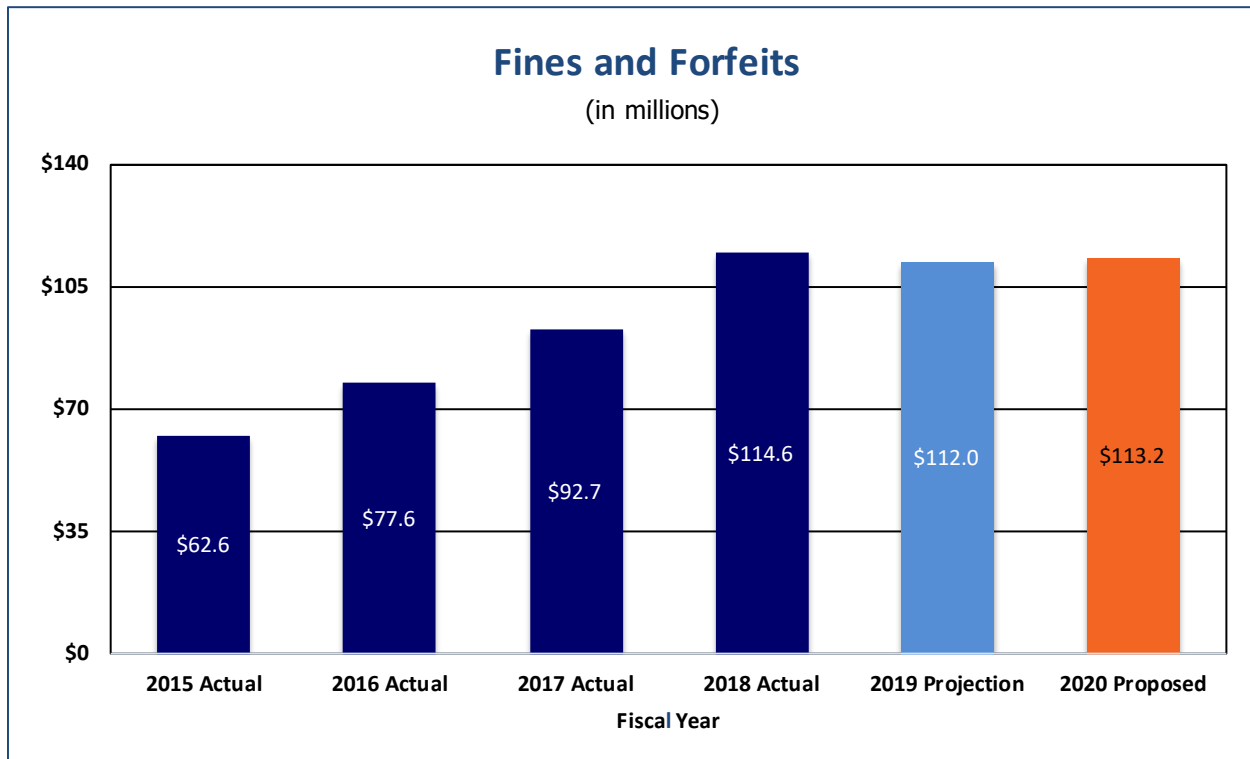
DEFINITION

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

HISTORICAL TRENDS

Due to the repeal of the School Zone Speed Safety Program, revenues from Fines and Forfeits in 2015 were \$62.6 million. In 2016, Fines and Forfeits increased by \$15 million or 24.0% to \$77.6 million primarily due to an increase in RLCP fines. In 2017, Fines and Forfeits increased by \$15.1 million or 19.5% to \$92.7 million primarily due to an increase in RLCP fines, public safety fees in the Police Department, and fines written by the Taxi Commission. In 2018, Fines and Forfeits increased to \$114.6 million, an increase of \$21.9 million or 23.6% due to increase in ticket writing and increased number of RLCP cameras. In 2019, the County projects a \$2.6 million or 2.3% decrease in 2019 is the result of the failure to enact Boot & Tow legislation for moving violations.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Fines and Forfeits is \$113.2 million, an increase of \$1.2 million or 1.0% from the 2019 Projection. The increase is primarily due to an increase of fines for the Department of Traffic and Parking Violations. The Boot & Tow initiative for the Department of Traffic and Parking Violations has been removed from the 2020 Proposed Budget.



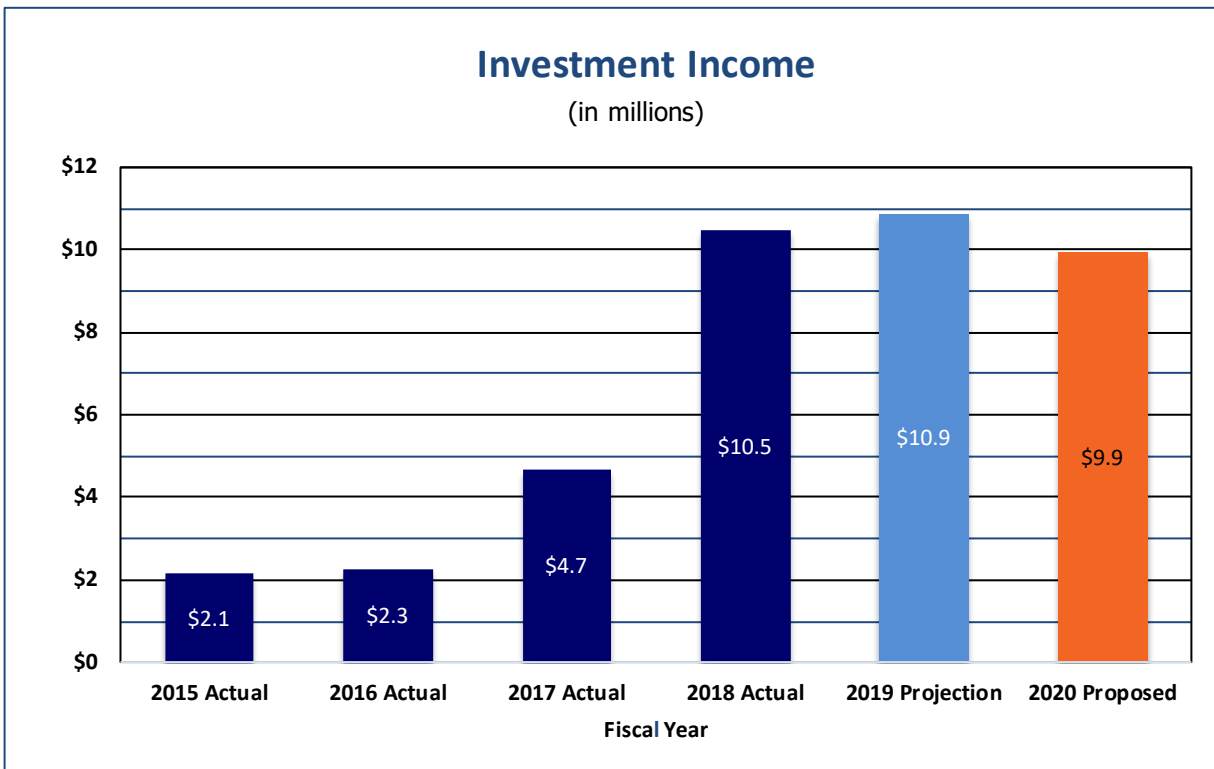
INVESTMENT INCOME

DEFINITION

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

HISTORICAL TRENDS

Short term interest rates have been at historic lows. Consequently, Investment Income has remained at relatively low levels for the years 2015 through 2018, with a low of \$2.1 million in 2015 to a high of \$10.5 million in 2018. The Projection for Investment Income in 2019 is \$10.9 million or 3.8% higher than 2018 as interest rates continued to increase slowly.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Investment Income is \$9.9 million which is a decrease of \$0.9 million from the 2019 Projection primarily due to the reduction in the interest rate earned on the County’s investment of excess funds.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprises three distinct categories of revenue.

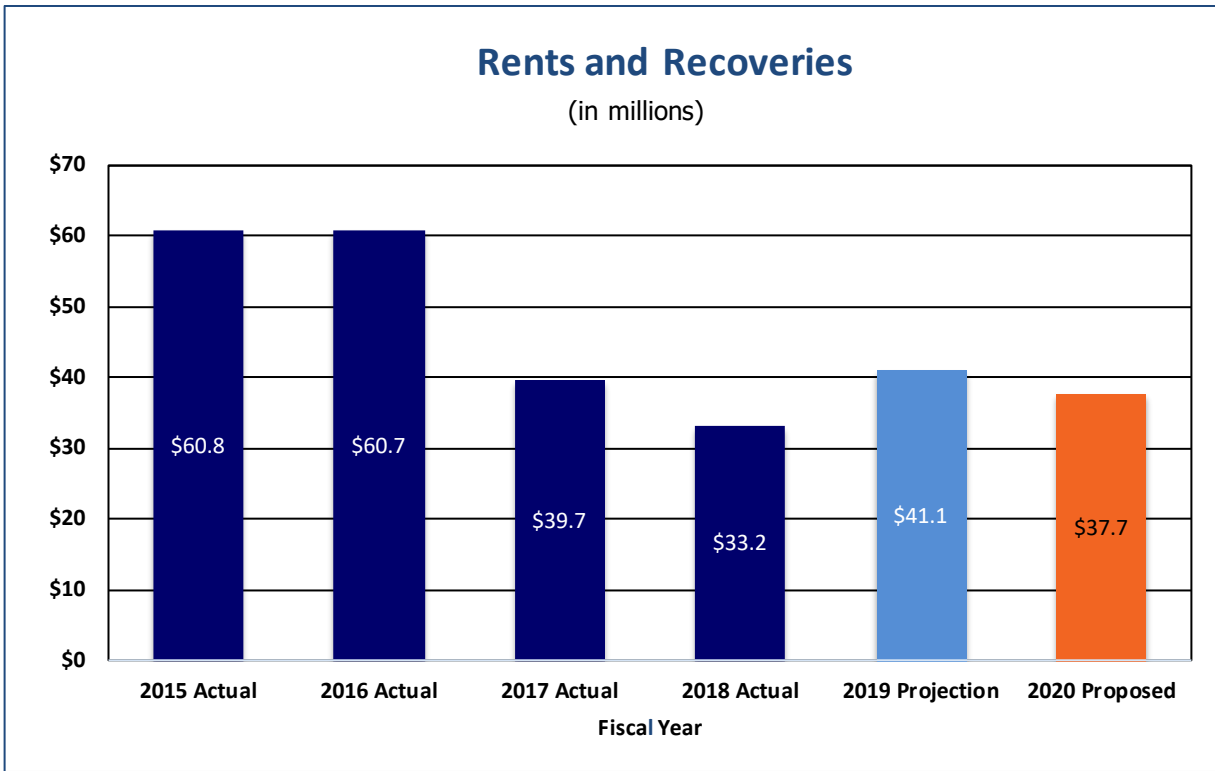
The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex. Rents from the Complex are nominal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

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

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

HISTORICAL TRENDS

Recoveries are heavily dependent on unplanned actions; therefore, annual receipts can vary widely. In 2015, Rents and Recoveries were \$60.8 million, which included immediate savings of \$11.9 million, based on the contractual commitment of SUEZ Water Long Island Inc. to lease County staff within the Sewer and Storm Water Resources District Fund; offset by lower cancellations of prior year encumbrances. In 2016, Rents and Recoveries were \$60.7 million, a decrease of \$0.1 million, or 0.2% compared to 2015. In 2017, Rents and Recoveries were \$39.7 million, a decrease of \$21.0 million or 34.6% as compared to 2016. This decrease is mainly attributable to the depletion of the remaining proceeds from the 2006 Tobacco Settlement bonds of approximately \$18.0 million in 2016. In 2018, Rents and Recoveries were \$33.2 million, a decrease of \$6.5 million or 16.4% compared to 2017. The 2019 Projection is \$41.1 million, an increase of \$7.9 million or 23.8% compared to 2018.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Rents and Recoveries is \$37.7 million, an 8.3% decrease from the 2019 Projection. This change is the result of a non-recurring recovery of approximately \$4.0 million from prior year encumbrances that is included in the 2019 projection.



REVENUE OFFSET TO EXPENSE

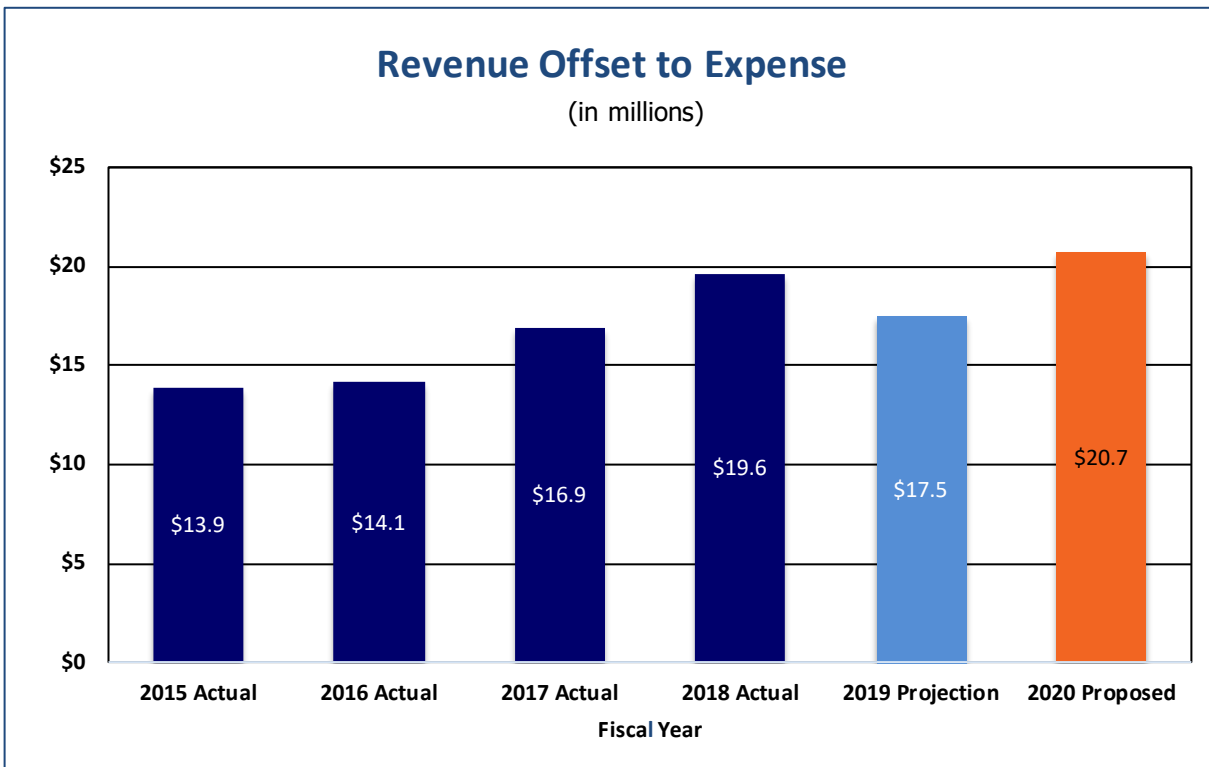
DEFINITION

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

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

HISTORICAL TRENDS

Revenue Offset to Expense was \$13.9 million in 2015, before increasing to \$14.1 million in 2016. The Revenue Offset to Expense increased to \$16.9 million in 2017 a 17.7% increase over the 2016 actual. In 2018, the Revenue Offset to Expense increased to \$19.6 million, a 16.0% increase over the 2017 actual. The 2019 Projection is \$17.5 million, a decrease of \$2.1 million or 10.7% from the 2018 actual.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Revenue Offset to Expense is \$20.7 million, an increase of 18.3% from the 2019 Projection. The major components of Revenue Offset to Expense are tuition reimbursements of \$13.5 million, and contribution to the Flexible Benefits Program of \$2.1 million.



DEPARTMENTAL REVENUES

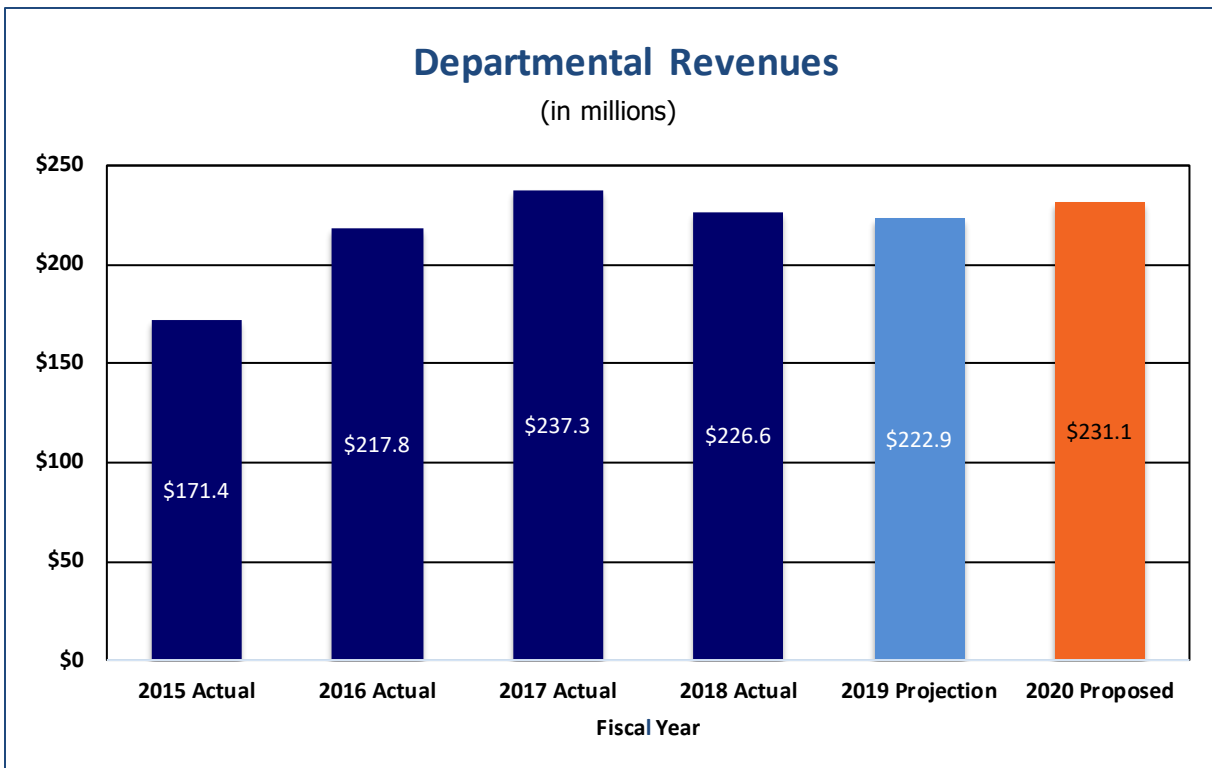
DEFINITION

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

HISTORICAL TRENDS

The 2015 Departmental revenues totaled 171.4 million and in 2016, Departmental revenues increased to \$217.8 million primarily due to various fees in the Office of the County Clerk; fare box revenue for the Nassau Inter-County Express (NICE) bus service and various fees in the Fire Commission Department. These revenues were partially offset by lower revenues from the Corrections and Health Departments. In 2017, Departmental Revenues increased by 9.0%, from \$217.8 million in 2016 to \$237.3 million. This increase was primarily due to additional revenue collected by the Office of the County Clerk, Health Department and the Civil Service Commission. These increases were partially offset by decreases in the Department of Public Works and the Department of Social Services. In 2018, Departmental Revenues decreased 4.7%, from \$237.3 million in 2017 to \$226.6 million. This decrease was primarily due to the decreased usage of the Tax Map Verification Fee in the Department of Assessment and additional revenue collected by Civil Service Commission and the Office of the Clerk. In 2019, the Departmental Revenues are projected to decrease slightly to \$222.9 million from \$226.6 million in 2018; a decrease of \$3.7 million or 1.7%. This was primarily due to revenue decreases in the Office of the County Clerk, Department of Public Works and the Department of Health.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Departmental Revenues is \$231.1 million, an increase of 3.7% from the 2019 Projection. This modest increase is due to several factors. The Health Department's revenue is expected to increase by \$1.0 million from the 2019 Projection primarily due to higher caseloads that qualify for Medicaid Reimbursement. The County also projects that Police Department revenue will increase by \$1.3 million due to a projected increase in ambulance dispatches. Finally, fee increases approved by the Legislature are projected to derive a net increase of \$220,000 in the Department of Parks, Recreation and Museums. These increases are offset by a reduction of \$2.1 million in revenue in the Office of the County Clerk which is attributable to fewer transactions, and a \$900,000 decrease in the Fire Commission due to the down cycle in permit renewals.



INTERDEPARTMENTAL REVENUES

DEFINITION

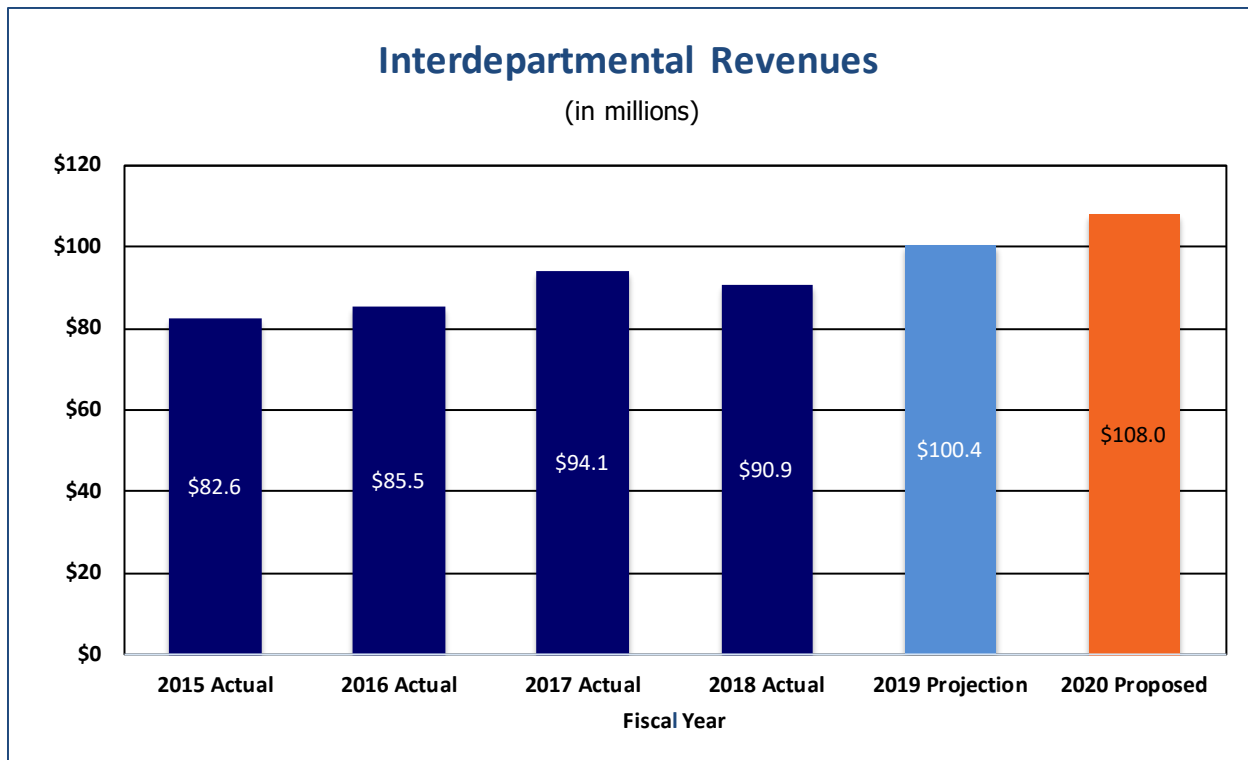
Interdepartmental Revenues are revenues for services performed by one County department for another County department. They can also be revenues in connection with departments that collaborate and share resources for purposes of providing a constituent service or program deliverable. County departments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

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

HISTORICAL TRENDS

Interdepartmental Revenues fluctuated between 2015 and 2018. Interdepartmental Revenues increased by 3.5% and 10.2% in 2016 and 2017, respectively, primarily due to an increase in the Indirect costs charges throughout the County and an increase in the Police Districts Fund in 2017. There was a 3.3% decline in 2018 driven by reduced Police District Headquarters charges. The 2019 Projections for Interdepartmental Revenues is \$100.4 million, an increase of 10.6%, driven by building occupancy and IT charges.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interdepartmental Revenues is \$108.0 million, which is a 7.5% increase from the 2019 Projection, driven predominantly by IT revenues and indirect charges.

INTERDEPARTMENTAL EXPENSES & REVENUES (\$ in thousands)

BUYER	SELLER DEPARTMENTS												TOTAL	
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	CC	SS	BU ²		
BU	\$0	\$0	\$0	\$0	\$0	\$5,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,806
FC	\$52	\$1,104	\$0	\$1,302	\$0	\$70	\$690	\$0	\$0	\$0	\$0	\$0	\$0	\$3,218
HE	\$235	\$1,433	\$0	\$1,583	\$0	\$499	\$1,839	\$0	\$0	\$0	\$0	\$179	\$0	\$5,589
HI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HS	\$27	\$322	\$0	\$2,034	\$0	\$166	\$1,166	\$0	\$0	\$0	\$40	\$0	\$0	\$3,756
PDD	\$1	\$798	\$0	\$1,248	\$0	\$5,417	\$15,454	\$0	\$0	\$0	\$0	\$0	\$0	\$22,917
PDH	\$200	\$3,445	\$0	\$4,615	\$0	\$0	\$20,881	\$0	\$0	\$0	\$0	\$0	\$0	\$29,141
PB	\$0	\$44	\$0	\$1,091	\$0	\$98	\$186	\$0	\$0	\$150	\$0	\$0	\$0	\$1,569
PW	\$66	\$2,983	\$0	\$0	\$0	\$0	\$12,360	\$0	\$0	\$0	\$0	\$0	\$0	\$15,408
SS	\$201	\$3,851	\$100	\$7,214	\$0	\$2,092	\$4,551	\$502	\$414	\$0	\$0	\$1,503	\$0	\$18,925
TOTAL	\$ 781	\$ 13,980	\$ 100	\$ 19,087	\$ -	\$ 14,150	\$ 57,125	\$ 502	\$ 414	\$ 150	\$ 40	\$ 1,682	\$ 0	\$ 108,011

BU¹ Indirect Cost; BU² Workers Comp.



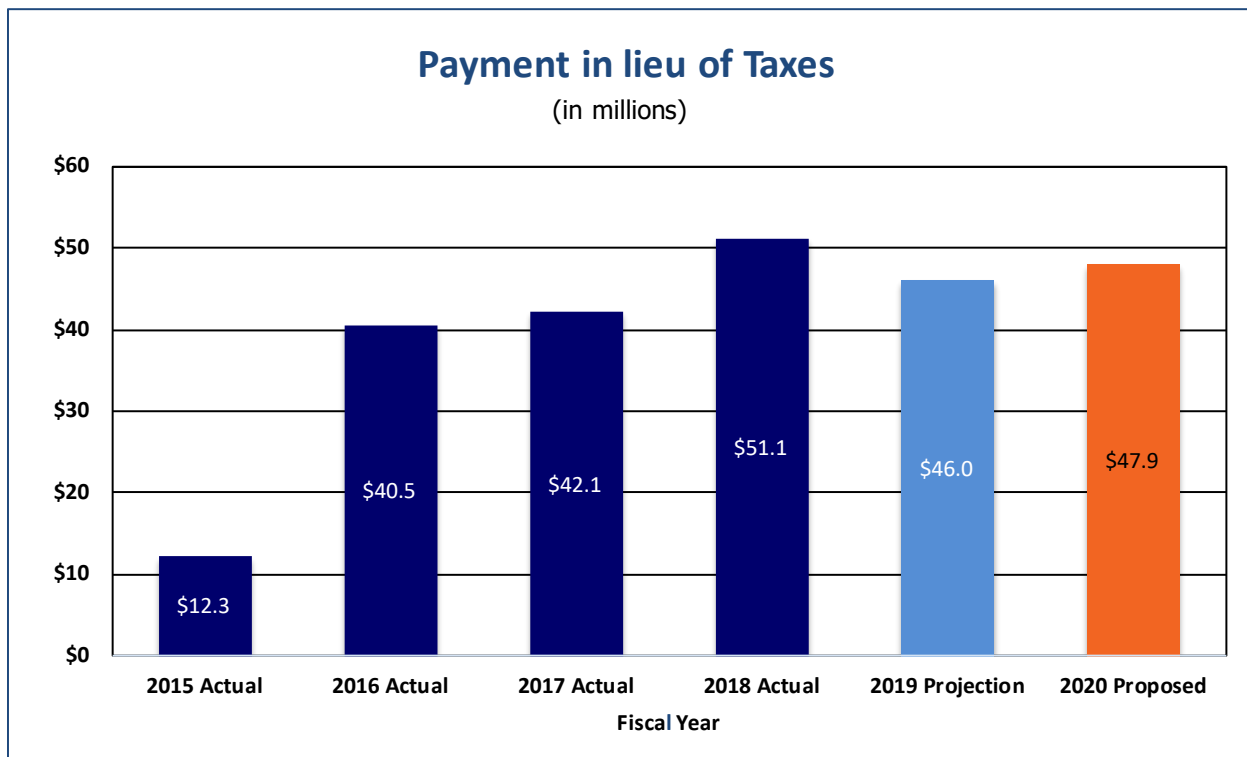
PAYMENTS IN LIEU OF TAXES

DEFINITION

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

HISTORICAL TRENDS

Between 2015 and 2018, PILOT revenue increased 315.4% from \$12.3 million to \$51.1 million, primarily due to several new PILOT contracts with the various IDAs within the County. In 2016 an additional \$27.7 million was recognized due to the transfer of LIPA parcels to PILOT revenue. The County projects 2019 revenue to be \$46.0 million. Payments associated with individual PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for PILOT revenue is \$47.9 million, which is an increase of 4.1% from the 2019 Projection. This includes approximately \$13.9 million for 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead. An additional \$34.0 million is due to a transfer of LIPA Parcels from property tax levy to PILOTS.



CAPITAL RESOURCES FOR DEBT

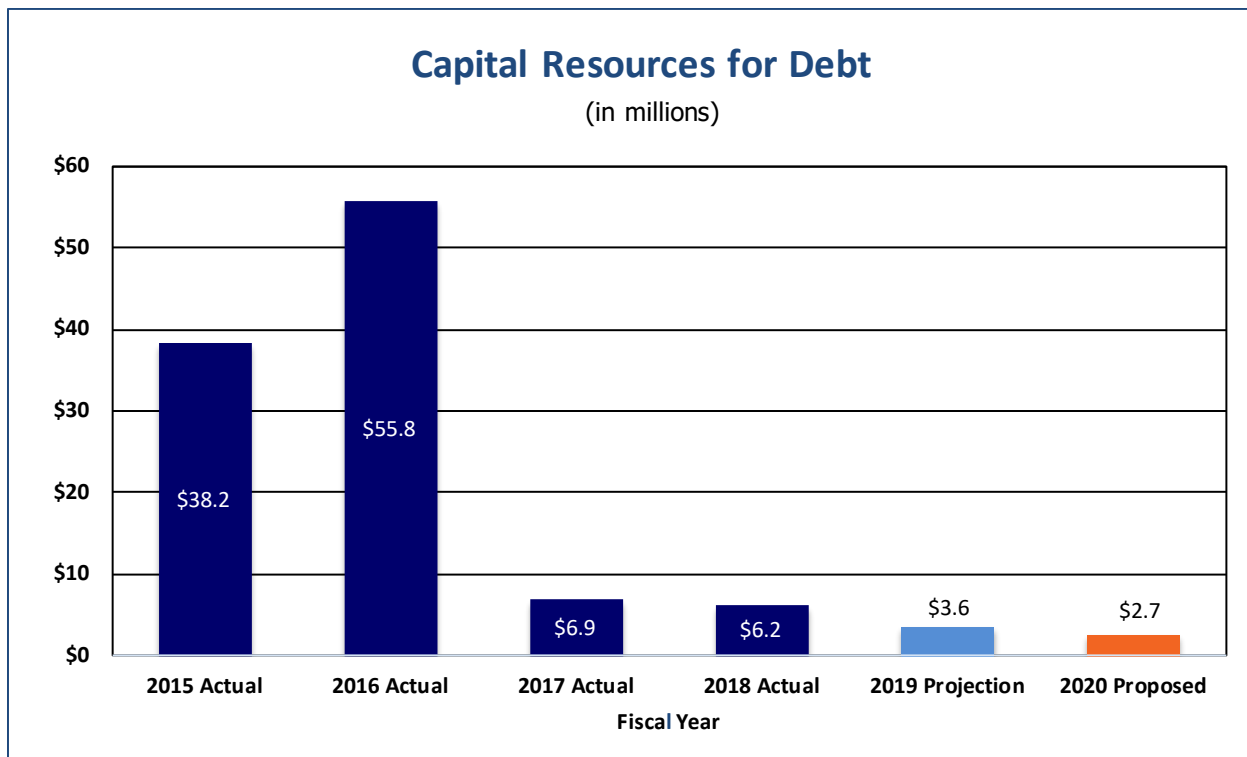
DEFINITION

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

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

HISTORICAL TRENDS

Fluctuations in Capital Resources for Debt are due to fluctuations in proceeds received from the closing of capital projects, and bond premium generated from the issuance of premium bonds. Capital Resources for Debt increased significantly in 2016 due primarily to the receipt of \$47.0 million of bond premium, which was transferred to the Litigation Fund. The amount decreased to \$6.9 million and \$6.2 million in 2017 and in 2018 respectively due to a significant reduction in bond premium. The County projects revenues of \$3.6 million in 2019 from bond premium. The County typically does not budget for capital closeouts.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget contains \$2.7 million in Capital Resources for Debt, a decrease from the 2019 Projection.



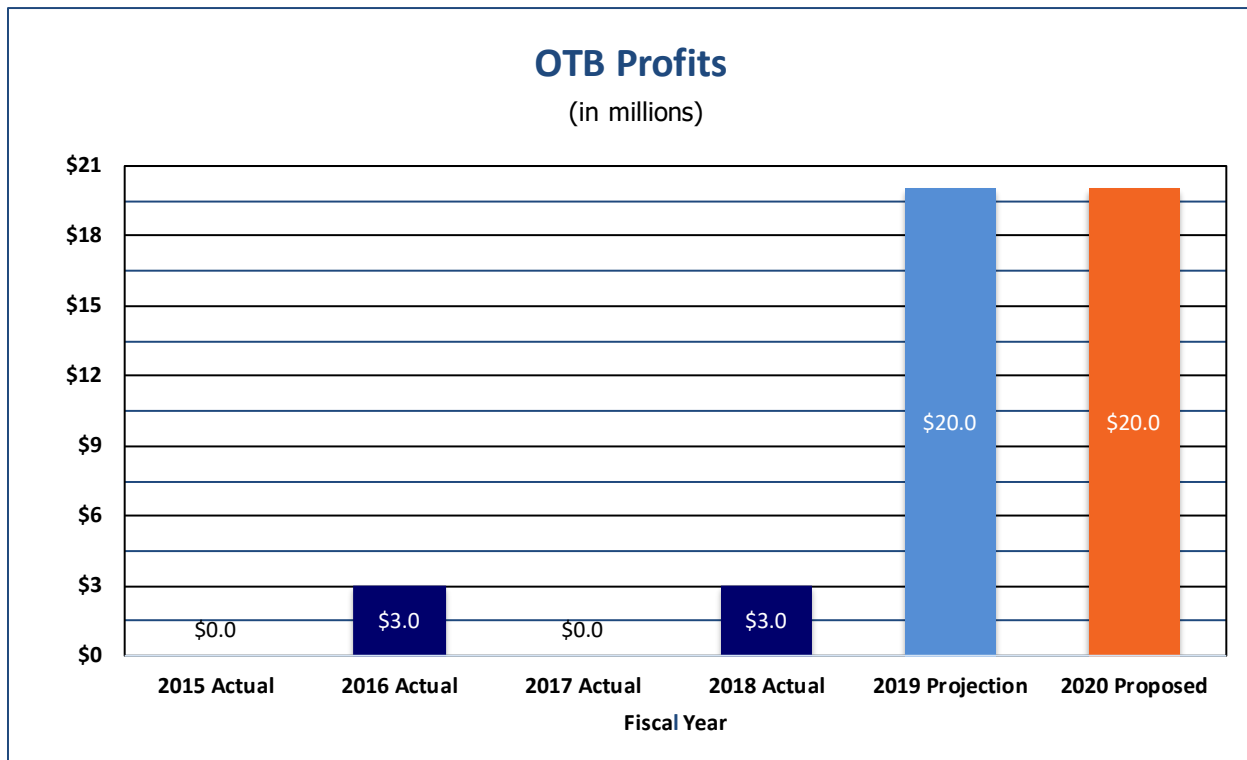
OFF TRACK BETTING (OTB) NON-TAX REVENUE

DEFINITION

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

HISTORICAL TRENDS

Profits flowing to Nassau County from OTB operations were \$3.0 million in 2018 due to a New York State legislative agreement transferring OTB’s authority to install 1,000 Video Lottery Terminals (VLTs) to Genting New York LLC, a Malaysia-based firm that currently operates the Resorts World Casino at Aqueduct Racetrack. The 2019 Projection of \$20 million is an increase from the 2018 actual of \$3.0 million.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

Off-Track Betting Non-Tax Revenues in the 2020 Proposed Budget are \$20.0 million which remains flat from the 2019 projection.



DEBT SERVICE CHARGEBACK REVENUES

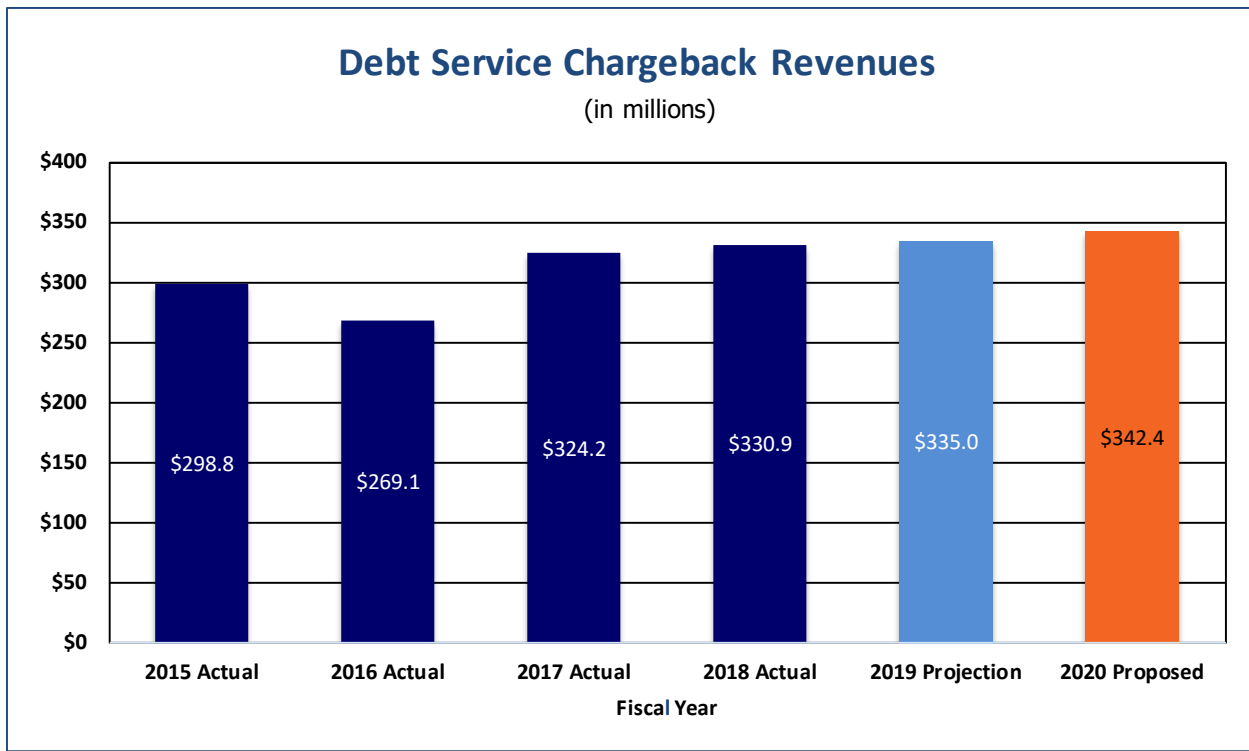
DEFINITION

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

HISTORICAL TRENDS

Debt Service Chargeback Revenues decreased to \$269.1 million in 2016 due primarily to \$47.0 million of bond premium. Debt Service Chargebacks increased to \$324.2 million in 2017 due primarily to a significant reduction in bond premium. The 2018 actual for Debt Service Chargebacks revenue increased to \$330.9 million. The 2019 projection for Chargebacks is \$335.0 million. Fluctuations from year-to-year are primarily due to fluctuations in revenue from capital closeouts and premium earned on debt issuances, which the County applies to Debt Service and therefore affects the required Debt Service Chargeback. See “Debt Service Fund” for a further explanation of total debt service.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Debt Service Chargeback Revenues is \$342.4 million, a 2.2% increase from the 2019 Projection.



INTERFUND CHARGES

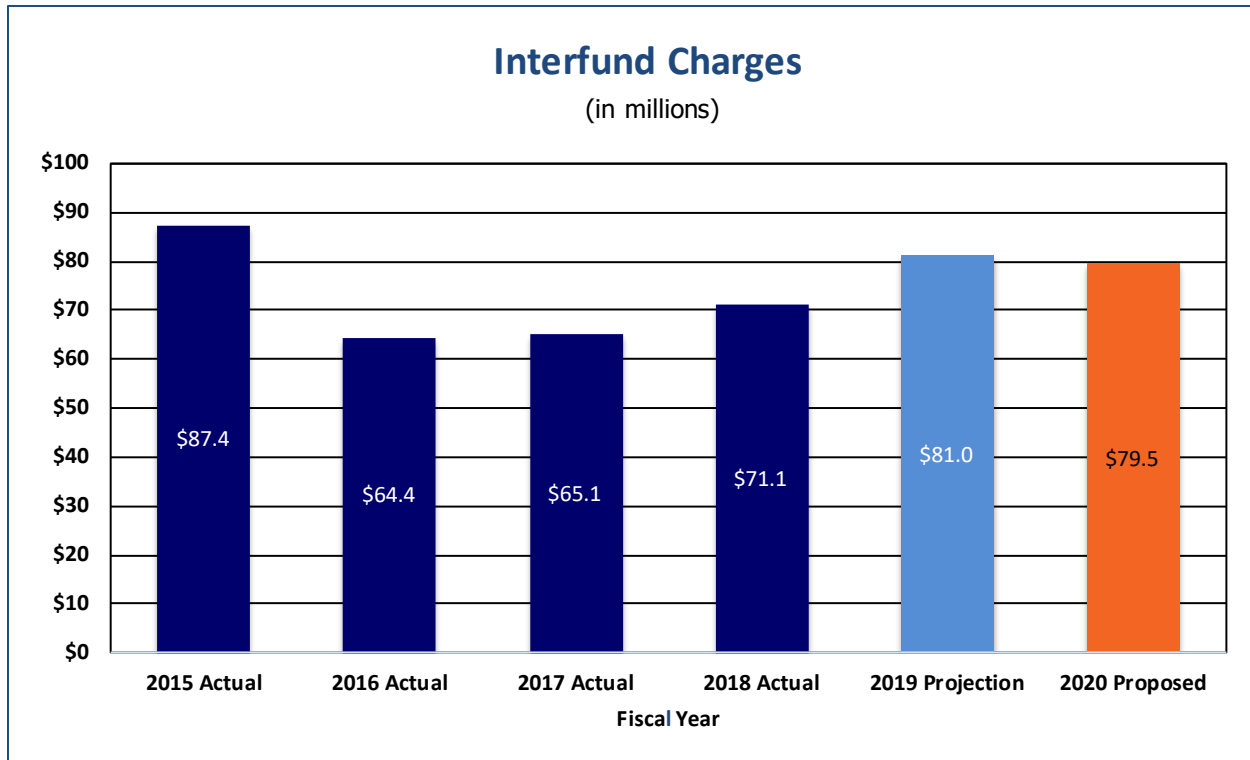
DEFINITION

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

HISTORICAL TRENDS

In 2016, Interfund Revenue was \$64.4 million, a \$23 million decrease when compared to 2015. The primary reason for the decrease is due to the absence of the 10% local share portion from FEMA, which was a non-recurring item. In 2017, Interfund Revenue was \$65.1 million or 1.1% higher when compared to 2016 is due to a change in methodology in recording chargebacks from the General Fund to the Sewer and Storm Water Resources District (SSW). The new methodology nets Salaries and Other Than Personal Expenses in their respective lines. The 2018, Interfund Revenue was slightly higher than 2017 at \$6 million or 9.2%. The 2020 Interfund Revenue is projected at \$79.5 million, a \$1.5 million or 1.9% decrease from 2019. The decrease is primarily due to lower indirect chargebacks in the Police Department related to the opioid and gang crisis in Nassau County and Capital Debt Service Chargebacks.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interfund Charges is \$79.5 million, a decrease of \$1.5 million, or 1.9% from the 2019 Projection due to lower indirect chargebacks from SSW and higher debt service in Nassau Healthcare Corporation (NHCC).



FEDERAL AID

DEFINITION

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

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

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

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

The Federal Government bases Federal Aid in a given year on the annualized level of expense as well as adjustments to prior year aid. Other factors affecting Federal Aid include the condition of the national and state economies, national and state emergencies, and the funding priorities and decisions of Congress and the President in each Federal Fiscal Year that commences on the 1st of October. All of these factors can result in significant Federal Aid fluctuations each year.



HISTORICAL TRENDS

Department of Social Services

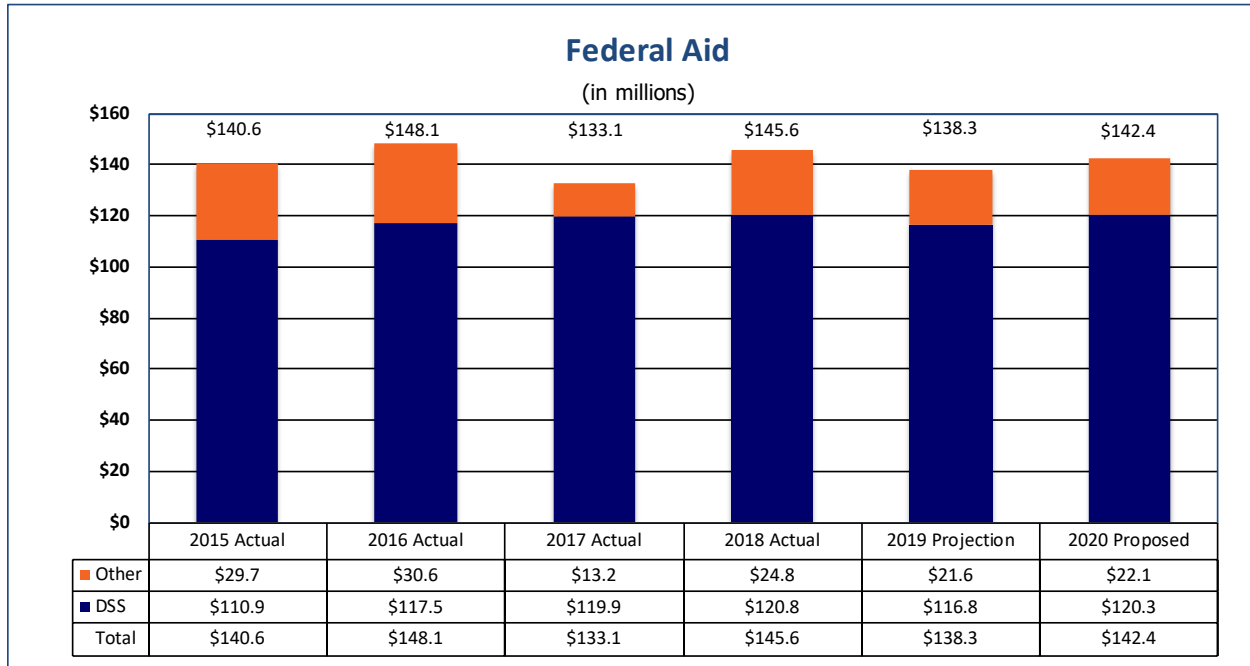
Since 2015, Federal Aid received by DSS has accounted for approximately 83% of all Federal Aid that the County recorded. Federal Aid for DSS in 2016 was \$117.5 million, a 5.9% increase from 2015 and was mainly due to an increase in the Child Care subsidy grant. Federal Aid for DSS increased in 2017 from 2016 by \$2,384,880 or 2.0% and was primarily attributable to another increase in the Child Care subsidy grant partially offset by a decrease in TANF, and Foster care caseloads. In 2018, Federal Aid for DSS increased by \$858,431, or 0.7% primarily due to the continued increase in the Child Care subsidy grant. The County is projecting Federal Aid in 2019 to be \$116.8 million primarily due to the continued decrease in the TANF and Foster care caseloads.

Other Departments

In 2016, Federal Aid in the Other Departments category was \$30.6 million, a 3.2% increase primarily due to non-recurring FEMA reimbursements for Superstorm Sandy. In 2017, Federal Aid in the Other Departments category was \$13.2 million, a 56.9% decrease primarily due to the Correctional Center's lower than anticipated Federal Inmate population, lease renewal, and salary reimbursements. The 2018 Federal Aid in the Other Departments Category was \$24.8 million, driven by Federal Transportation Authority reimbursement for Public Works. The 2019 Projection for Federal Aid in the Other Departments is projected to be \$21.6 million.

In 2016, Federal Aid in Human Services was \$5.4 million or 19.5% higher than 2015 primarily due to increases in aid to Nutrition Title III-C-2. In 2017, Federal Aid in Human Services is \$5.6 million, an increase of \$237,052, or 4.4% primarily due to a slight increase in contractual services for reimbursement. Federal Aid in Human Services in 2018 was \$5.3 million, a decline of \$295,271 primarily due to a slight decline in Title III E (Care Givers) aid. The 2019 Projection for the Department of Human Services is \$4.9 million.

DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

Federal Aid in the 2020 Proposed Budget is \$142.4 million, a 2.9% increase compared to the 2019 Projection. Federal Aid for Public Assistance caseloads in DSS accounts for 82.0% of Federal Aid. TANF caseloads are expected to continue to decrease and will be offset by the increase in the Child Care Subsidy Grant that was awarded to the County as part of the New York State 2019-2020 Budget.



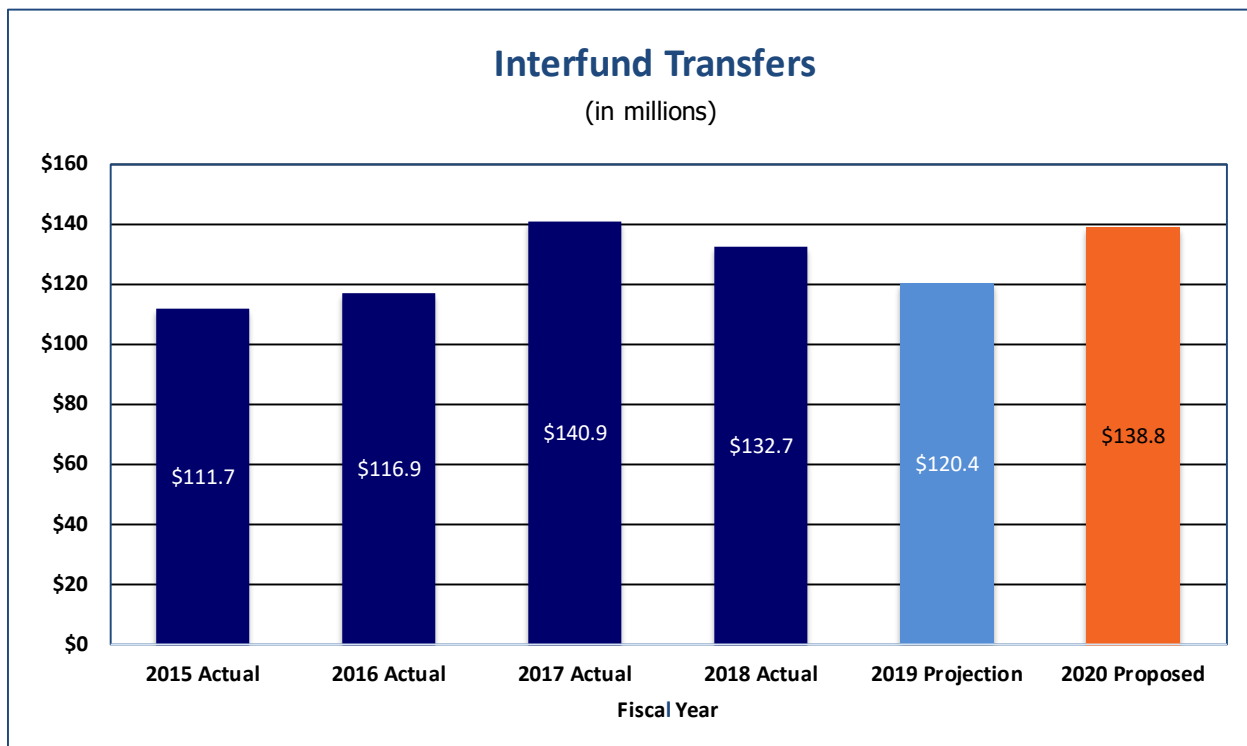
INTERFUND TRANSFERS

DEFINITION

The Interfund Transfer is a revenue code that enables the County to transfer revenues between funds. In 2016, the County funded this object code to reflect revenue received by the Police Headquarters Fund from the General Fund and a transfer of tax levies from Sewer and Storm Water Finance Authority to Sewer and Storm Water Resources District Fund.

HISTORICAL TRENDS

Historically, this object code was only budgeted in the Sewer and Storm Water Resources District Fund (SSW) for transferring the tax levies from the Sewer and Storm Water Finance Authority (SFA). In 2015, the County made transfers from SFA of \$110.0 million and \$1.7 million to SSW and the General Fund respectively. In 2016, the County transferred \$105.2 of tax levy from SFA to the SSW fund and then followed by \$2.2 million from SSW Fund to the General Fund. The County also in 2016 transferred \$9.5 million from the General Fund to PDH Fund to cover shortfall in salaries. In 2017, the County transferred \$105.6 million of tax levy from SFA to the SSW Fund and \$22.9 million from the General Fund to the Police Headquarters Fund (PDH) to cover salaries shortfalls. In 2019, the County transferred \$115.5 million of tax levy from SFA fund to the SSW fund, \$13.4 million from PDH to General Fund to cover shortfalls, and \$2.9 million from Bonded Indebtedness Reserve Fund (BIF) to Debt Service Fund (DSV).



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Interfund Transfers is \$138.7 million, a \$18.4 million or 15.3% increase when compared to the 2019 Projection. The increase is attributable to a higher transfer from the SFA Fund to the SSW Fund.



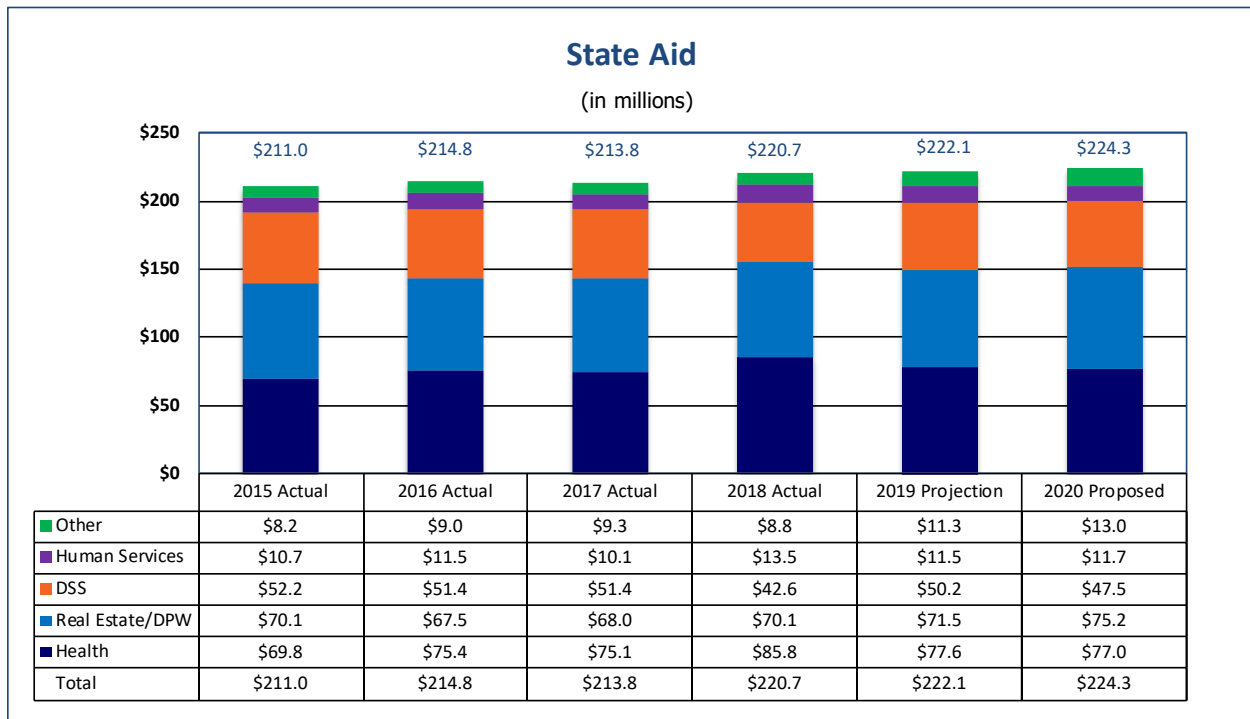
STATE AID

DEFINITION

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

HISTORICAL TRENDS

State Aid increased 1.8% in 2016 primarily due to prior period adjustments in the Health Department for Early Intervention and Preschool. State Aid decreased 0.5% in 2017 primarily due to the prior period adjustments that impacted 2016 in the Health department for Early Intervention, Preschool and lower reimbursement for Human Service programs. For 2018, State Aid increased to \$220.7 million or 3.3% compared to 2017, primarily due to increased reimbursement in Early Intervention and Preschool. For 2019, State Aid is projected to increase slightly due to increases in the Child Care Subsidy in the Social Services Department.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for State Aid is \$224.3 million, an increase of \$2.2 million, or 1.0% compared to the 2019 Projection. This is primarily due to new mandates, such as the Raise the Age initiative; higher reimbursement rates from the New York State Department of Health Preschool/School Medicaid Support Unit for the Children in Early Intervention and Pre-School Special Education Programs; the restoration of Youth Service programs; and the Office of the Aging's enhanced Meals on Wheels program.



SALES TAX COUNTYWIDE

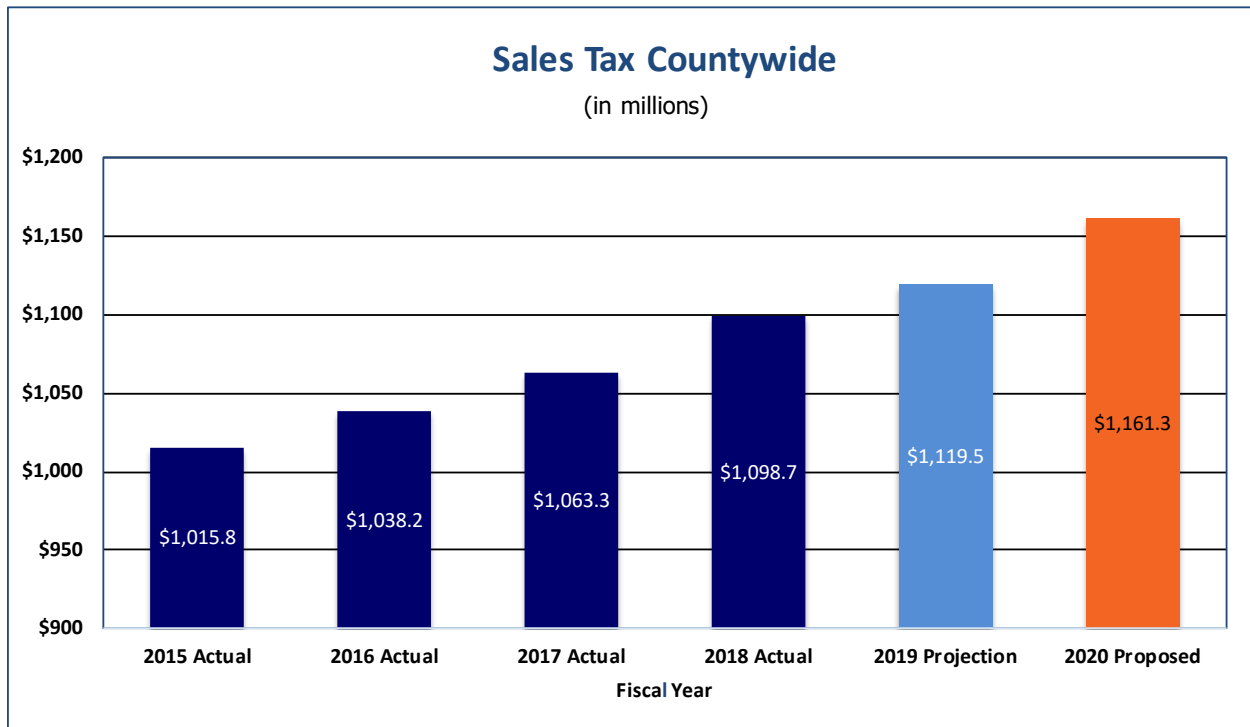
DEFINITION

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

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

HISTORICAL TRENDS

Between 2015 and 2018, Countywide Sales Tax increased 8.1%, from \$1,015.8 billion to \$1,098.7 billion, as the economy continued to grow slowly. Sales Tax Revenues grew at an annual average annual rate of 2.67% between 2015 and 2018. This rebound is anticipated to continue as the 2019 Countywide Sales Tax is projected to increase approximately 2.5% over 2018 results.



DESCRIPTION OF REVENUE CODES



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget includes \$1.61 billion in Countywide Sales Tax revenues, which reflects a 1.9% growth rate on normal Sales Tax collections and includes \$14.6 million from newly collected Internet sales tax when compared to the 2019 Projection.



PART COUNTY SALES TAX

DEFINITION

New York State Tax Law Section 1262(d) gives the Cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels, and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send the revenues to the County and receive a credit for property taxes. The City of Long Beach receives a direct distribution of these Sales Taxes from New York State, while the City of Glen Cove has chosen not to receive these taxes directly. The Towns of Hempstead, North Hempstead, and Oyster Bay do not have the option of receiving these sales taxes directly from New York State, and the State distributes their share to Nassau County. Part County Sales Tax represents these sales taxes sent to Nassau County by the State. The townships and cities collect their portions of property taxes in Nassau County, and they remit the County portion to the County. The mechanism by which the City of Glen Cove and the three Towns receive credit for these Part County Sales Tax is to remit a lower amount of Property Tax to the County than they otherwise would have, reflecting the fact that they did not receive a direct distribution from New York State for these specific sales taxes.

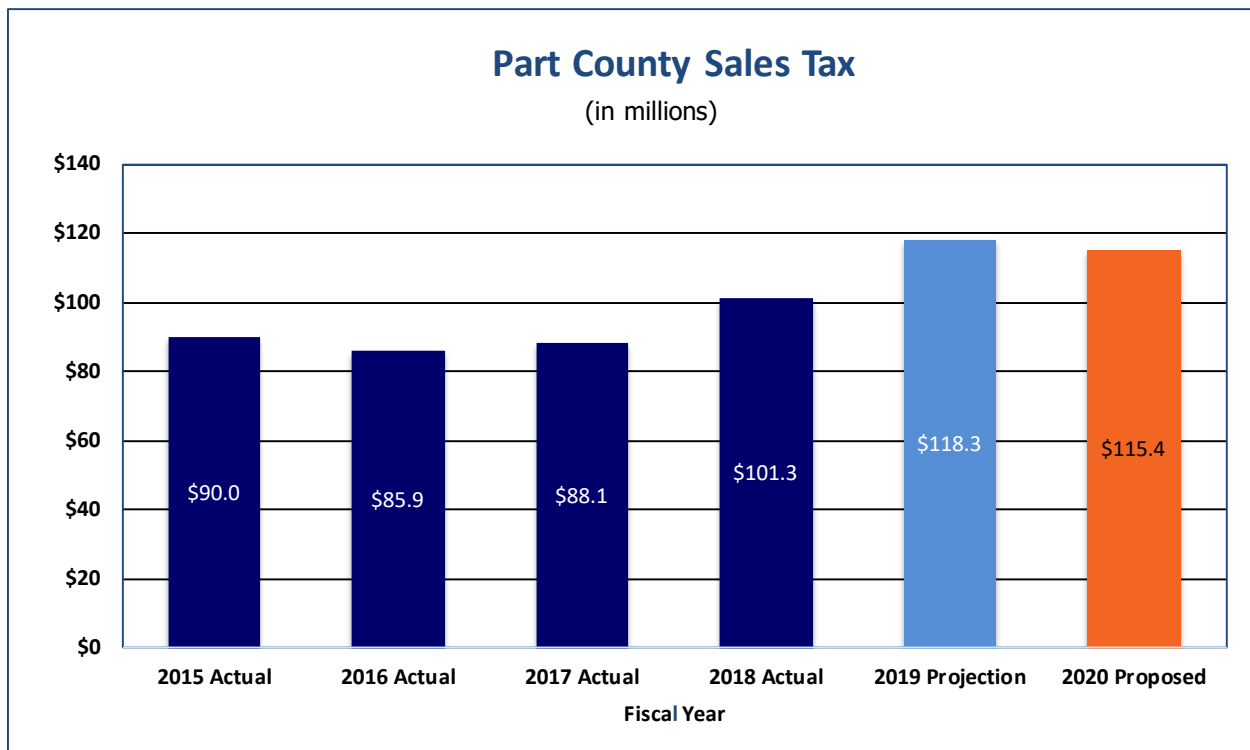
The County budgets and records these taxes separately from other sales taxes so that the property tax bills for the City of Glen Cove and the three townships properly reflect an equal reduction in what otherwise would have been County property taxes. Since the County considers the Part County Sales Tax a payment of County property tax, the County can only recognize actual collections up to the budgeted amount. 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 June 30th of the subsequent year. The County does not know the actual Part County Sales Tax amounts until the County Legislature adopts the subsequent year's budget; therefore, the County must recognize the actual Part County Sales Tax amounts in the following year.

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Part County Sales Tax typically increases or decreases in percentages similar to the Countywide Sales Tax but is subject to adjustment for prior year's difference. Differences are often the result of adjustments for over or under collections discussed above. Due to a drop off in 2016, the Part County Sales Tax was slightly negative between 2015 and 2016. Between 2016 and 2018, these taxes had risen at a by a total of 17.9%. The projection for 2019 is \$118.3 million, an approximate 16.9% increase from the 2018 Actual.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Part County Sales Tax is \$115.4 million, an approximate 2.9% decrease from the 2019 Projection. This includes approximately \$7.0 million of credits deferred from 2018, consistent with County accounting policy. The deferral recognized in 2019 was significantly larger. Due to this difference, the rate of increase from the 2019 Projection is less than the increase associated with Countywide Sales Tax.



PROPERTY TAX

DEFINITION

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

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

The New York School Tax Relief (STAR) program provides a partial property tax exemption from school taxes to qualifying homeowners where the resident owners and their spouse's income is less than \$500,000. The basic STAR exemption is available for owner-occupied, primary residences regardless of the age of the owner(s) and exempts the first \$30,000 of the full value of a home from school taxes. The enhanced STAR exemption is available for the primary residence of senior citizens with yearly incomes, including any owner's spouse who resides at the property, not exceeding the statewide limit. For qualifying senior citizens, in 2018 the enhanced STAR program exempts the first \$86,000 of the full value of a home from school property taxes for the 2018-19 school year. An explanation of the STAR program is available here:

<https://www.tax.ny.gov/pit/property/star/star-exemption-program.htm>

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

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

- Class one: one, two, and three-family homes and residential condominiums of three stories or less
- Class two: apartments, residential cooperatives, and residential condominiums of four stories or more
- Class three: public utility equipment
- Class four: all other property (principally commercial, industrial, and vacant property)

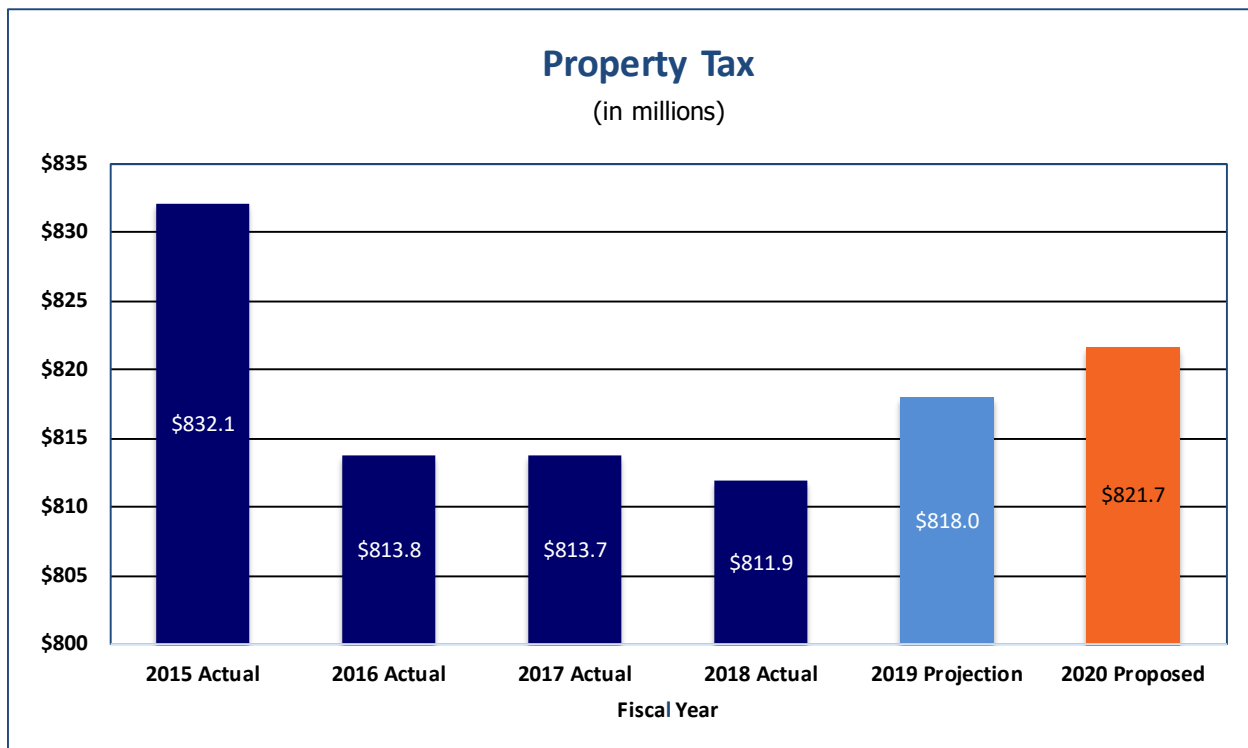
DESCRIPTION OF REVENUE CODES



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

HISTORICAL TRENDS

Property Taxes for the Major Operating Funds were \$832.1 million, \$813.8 million, \$813.7 million and \$811.9 million for the years 2015 through 2018. The decrease between 2015 and 2016 was mostly associated with a transfer of LIPA Parcels from the property tax rolls to Payments in Lieu of Taxes (PILOTS). The 2019 Projection for Property Taxes is \$818.0 million.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget is a “No Property Tax Increase Budget.” For Fiscal Year 2020, the County proposes \$821.7 million for Property Taxes, or 0.5% more than the 2019 Projection. The difference is attributable to the value of new construction and the restoration of taxes. The County property tax bill represents approximately 15.0% of the average tax bill. This annual increase is well within the New York State Property Tax Cap.



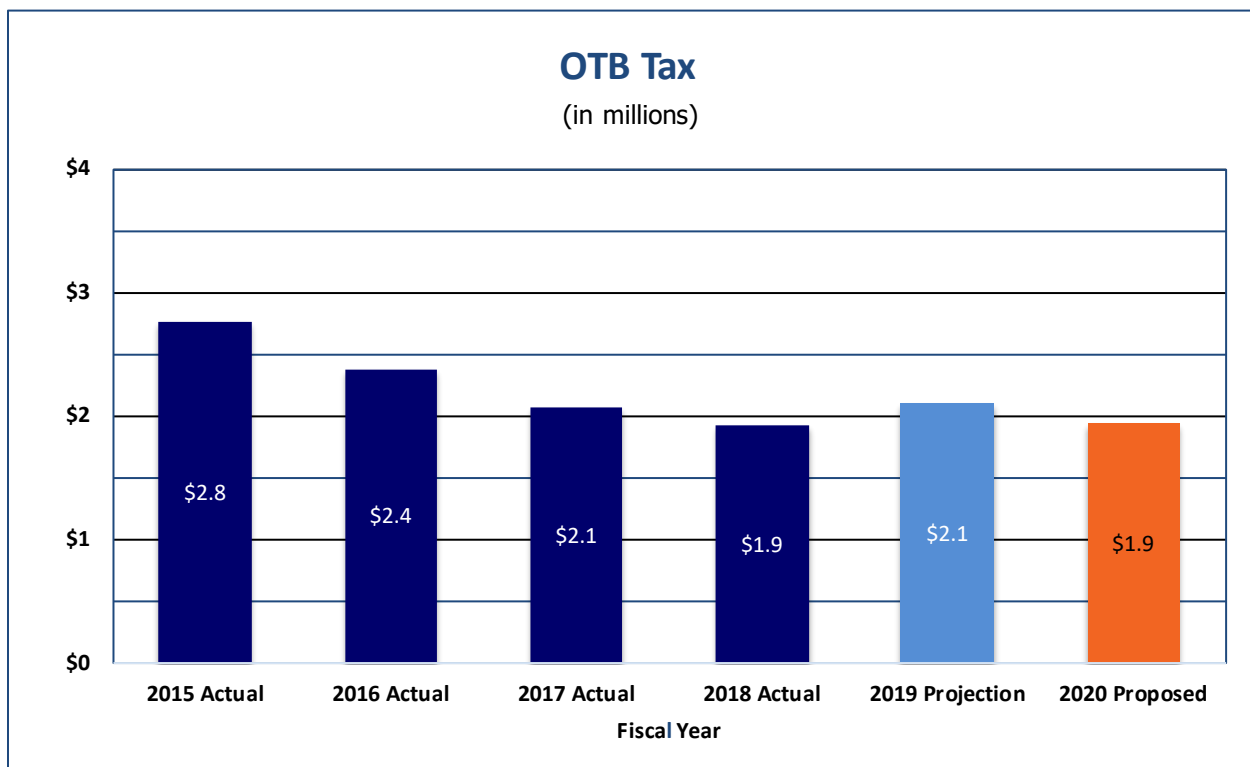
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

Para-Mutual winnings are subject to a 5% surcharge for persons placing bets at off-track betting facilities throughout New York State on races in Nassau County, except at tele-theatre facilities.

HISTORICAL TRENDS

The revenue had been declining steadily due to lower wagering subject to the surcharge. OTB projects 2019 will have an increase of 10.5% as compared to 2018 actual.



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget of \$1.9 million is a decrease of 9.5% compared to the 2019 Projection.



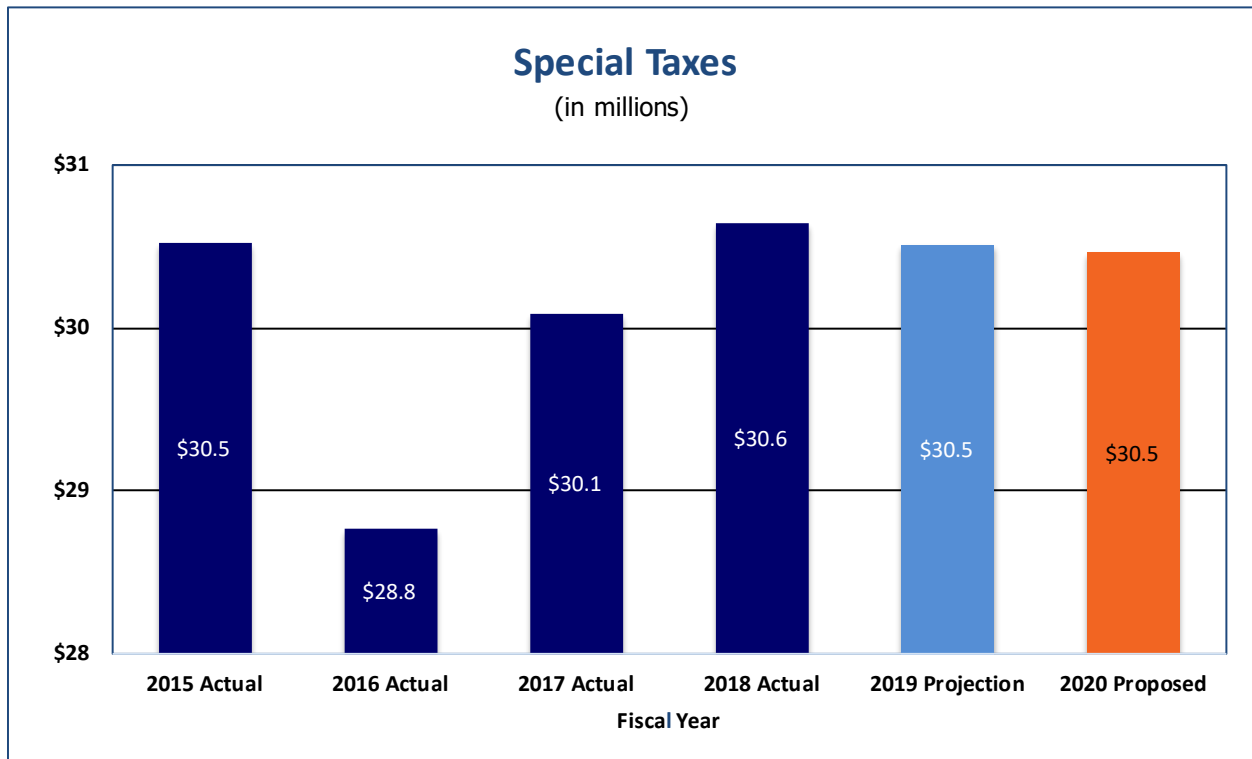
SPECIAL TAXES

DEFINITION

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

HISTORICAL TRENDS

In 2015 revenues were \$30.5 million. In 2016, the County collected \$28.8 million, which was a decrease of 5.7% compared to 2015. This decrease is attributable to lower Entertainment Taxes collected by the County due to the renovation of the Nassau Coliseum by Nassau Events Center (NEC) and a decrease in the Emergency Phone Surcharge. Special Surcharge and Tax revenue increased by \$1.3 million or 4.6% from 2016 to 2017. This increase was due to Emergency Phone Surcharge and Cell Phone E911 Surcharge. In 2018 the County collected \$30.6 million which is an increase of 1.8% compared to 2017. The County is projecting collections of \$30.5 million for 2019.



DESCRIPTION OF REVENUE CODES

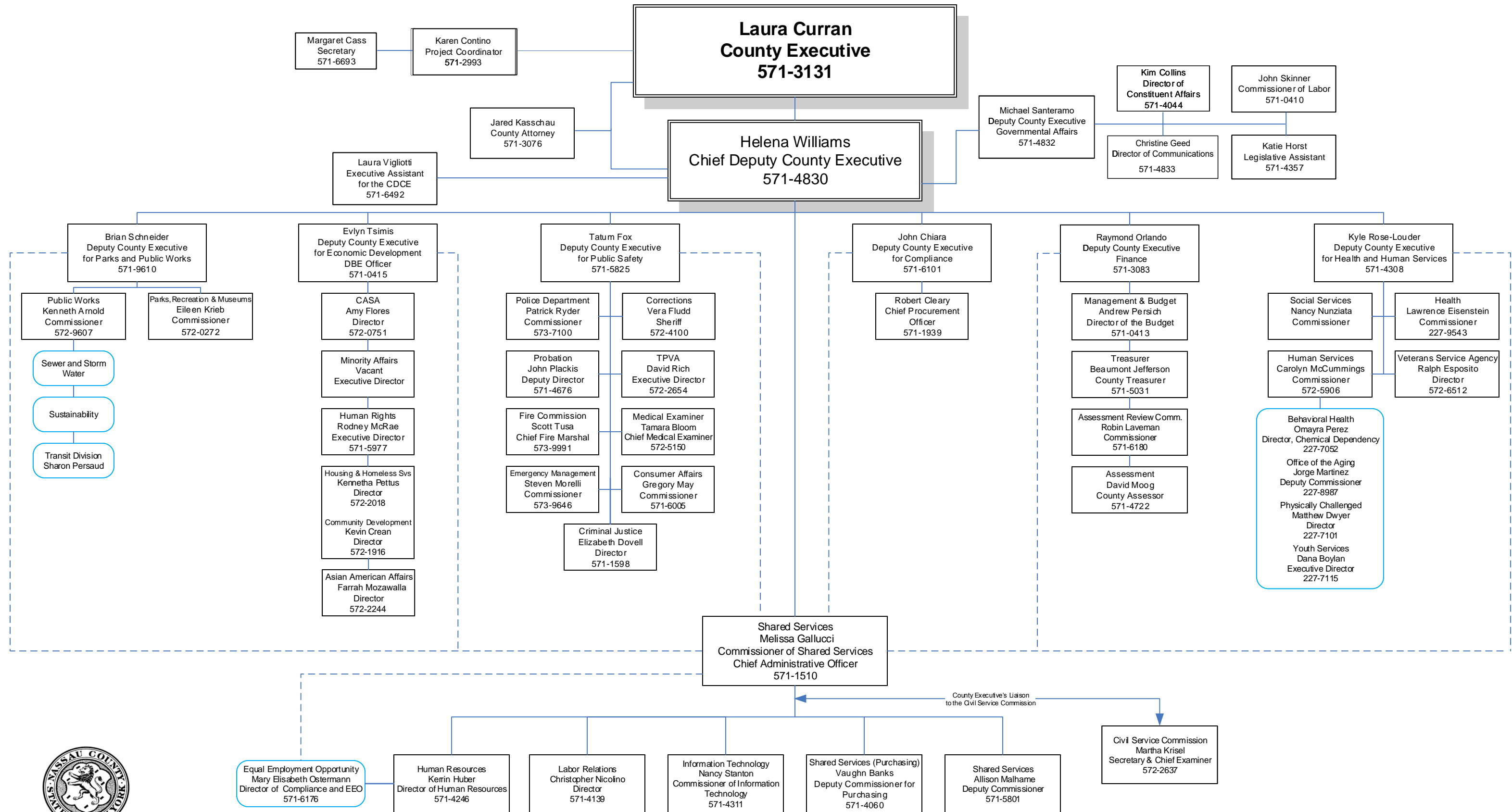


2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for Special Surcharges and Taxes is \$30.5 million, unchanged from the 2019 Projection.

**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County Organizational Chart





COMMISSIONER OF INVESTIGATIONS

The Commissioner of Investigations is responsible for the following:

- The identification, investigation, and eradication of fraud, waste, and abuse that affects the County's finances, programs, and services
- The investigation and remediation of fraudulent activities or improper billing by contractors, vendors, and consultants with whom the County does business
- The investigation of claims of workplace violence
- The identification and investigation of failures of County employees to abide by County policies
- By designation of the County Board of Ethics, the Commissioner also administers the Financial Disclosure Program

GOALS

- Reduce instances of fraud, waste, and abuse affecting County agencies and departments
- Reduce employee tolerance of fraud, waste, and abuse in the workplace
- Reduce contract irregularities

OBJECTIVES

- Review, analyze, and take timely appropriate action on tips and complaints
- Recommend controls and procedures that will reduce opportunities for fraud, waste, and abuse in County operations
- Conduct a thorough review of all tips and complaints and facilitate examinations and audits of County operations
- Make timely and thorough analysis utilizing best practice investigative regulations
- Respect confidentiality while following applicable laws, rules, and regulations
- Ensure that the highest ethical standards, and fairness and objectivity are observed

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the Commissioner of Investigations is \$2,000, a decrease of \$23,000 compared to the 2019 Projection of \$25,000. The 2020 Proposed Budget for Salaries, Wages & Fees remains flat from the 2019 Projection. Other Than Personnel Services (OTPS) decreased by \$23,000 compared to the 2019 Projection.

INVESTIGATIONS



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	2,452	-	-	-
	DD - GENERAL EXPENSES	-	10,000	10,000	1,000
	DE - CONTRACTUAL SERVICES	-	15,000	15,000	1,000
EXP Total		2,452	25,000	25,000	2,000
REV	BF - RENTS & RECOVERIES	-	-	269	-
REV Total		-	-	269	-



OFFICE OF ASIAN AMERICAN AFFAIRS

The Office of Asian American Affairs (OAAA) serves as a voice for the Asian-American Community of Nassau County. The Asian population has grown tremendously within the past few years and is an emerging community within Nassau County, therefore this largescale presence of the Asian community in Nassau County warrants more than merely an advisory committee without a budget, specified powers, and duties, or staff to provide assistance to the committees. Accordingly, Nassau County has established a County office for Asian Nassau County residents, with a budget for an Executive Director, deputies, officers, and employees, which is empowered to assist with delivery of Nassau County services to the Asian community, provide the Asian community with access to possible business opportunities with Nassau County, and inform the County of issues affecting the Asian community, as well as how Nassau County policies impact the Asian community.

The Office also works in conjunction with the Office of Minority Affairs, the Office of Hispanic Affairs, and the Human Rights Commission. OAAA is a center of information for the Asian community regarding economic, political, cultural, and social issues that may arise. The Office of Asian American Affairs is a new innovative office dedicated to serving its community in the most effective way. It has established a strong network of support and resources amongst community leaders and members in order to facilitate increased civic participation amongst the Asian population. All Asian citizens should have access to the resources and the support necessary to be empowered members of the community. OAAA supports equal opportunities in all spheres of life to ensure the Asian community, as well as others, are provided with a fair chance.

The Office of Asian American Affairs is dedicated to the development, advancement, and betterment of economic, employment, business, and cultural opportunities for the Asian American residents of the County.

GOALS/OBJECTIVES

- Assist the various officers of the County government in improving the delivery of quality of life services such as social services, mental health, health services, public works projects involving the Asian American community and public safety.
- Provide access and opportunity for Asian American participation in County contract and procurement programs.
- Develop and improve the County's Women and Minority Business Enterprise programs to afford greater opportunities to participate in public contract bidding procedures as well as exploring ways and means to assure their participation.



- Produce and publish any research papers or studies on issues affecting the Asian community.
- Assist the County in the establishment of programs that support further engagement in economic activity and investment by Asian Americans in the County, promote awareness amongst the County’s citizens about Asian culture and encourage inclusion for Asian Americans within the County.
- Engage with other County departments and agencies to address the needs and concerns of the growing Asian population in the County, promote diversity and inclusion in programs and initiatives, and perform such other duties as may be directed by the County Executive or the Legislature.

2020 BUDGET HIGHLIGHTS

The Office of Asian American Affairs 2020 Proposed Budget expense is \$492,000, an increase of \$372,000 from the 2019 Mid-Year Projection. Salaries, Wages & Fees are \$455,000 an increase of \$364,500 from the 2019 Mid-Year Projection primarily due to staff, including a Program Coordinator and a Deputy Director, being added to the department.

Other Than Personal Services (OTPS) expense is \$37,000 an increase of \$7,500 from the 2019 Mid-Year Projections. This increase is attributed to the various expenses the department will incur because it is new to the County.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	-	-	90,500	455,000
	BB - EQUIPMENT	-	-	5,000	5,000
	DD - GENERAL EXPENSES	-	-	24,500	32,000
EXP Total		-	-	120,000	492,000
REV	SA - STATE AID - REIMBURSEMENT OF EXP	-	-	-	22,000
REV Total		-	-	-	22,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ORDINANCE	-	-	6
Full-Time Total		-	-	6
Part-Time		-	-	2
Part-Time Total		-	-	2
Seasonal		-	-	2
Seasonal Total		-	-	2



ASSESSMENT REVIEW COMMISSION

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

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

Property assessment challenges have resulted in significant fiscal challenges for the County.

The prior administration implemented the Residential and Commercial Property Assessment Grievance Negotiation and Settlement Program to correct assessments before becoming property tax refund liabilities.

On June 20, 2014, the New York State Assembly and the New York State Senate passed legislation (A10097) entitled, "An act to amend the Nassau County Administrative Code, in relation to the levy and extension of real property taxes on class-four real property." The legislation established a Disputed Assessment Fund (DAF) for commercial property assessment disputes in Nassau County. The bill created a new section 6-41.0 in the Nassau County Administrative Code to provide for a two-step process for commercial property assessment disputes and requires that the County administer all payments towards the DAF in the same manner as Nassau County real property taxes. Any refund the County pays of real property taxes owed to a class-four property owner due to a settlement or final decision from a court of competent jurisdiction on an RPTL Article 7 Title 1 proceeding or reduction granted by the Nassau County ARC will be from the disputed assessment fund. The County will distribute any funds that remain thereafter pro rata to the County and the applicable school districts, towns, and special districts. As originally enacted the DAF was extremely cumbersome to administer and very inefficient in matching resources in the fund to taxpayer claims. The Curran administration has succeeded in obtaining an amendment to the DAF structures by the State legislature, effective starting with the 2019 fiscal year which will greatly improve the effectiveness of this vehicle for paying class-four claims.



GOALS

- Analyze and implement technological solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration
- Respond courteously and in a timely manner to citizen inquiries
- Annually review all valid filed appeals
- Analyze all data needed for accurate review of appeals from taxpayers
- Correct assessment errors before the tax bills are issued so a property owner does not pay excessive taxes and before the County's refund obligation accrues
- Provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Provide the Nassau County Attorney's Office with appraisal support for reviews of properties that are on the trial calendar
- Support the maintenance of the Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds (ADAPT) that integrates the various systems currently utilized by ARC and the Department of Assessment
- Adjust and streamline workflow to enable our agency to process protest application increases
- Educate Nassau County property owners about ARC's processes and procedures

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review On the Web (AROW) system
- Streamline the Commercial process by creating an online system for the electronic filing of Commercial discovery
- Improve response times to citizen inquiries
- Review valid residential and commercial assessment appeals for the years under review
- Inform the Department of Assessment of assessment changes and notify taxpayers of final determinations
- Create online videos for property owners so that they understand the filing process

2020 BUDGET HIGHLIGHTS

The Assessment Review Commission's Proposed 2020 Budget expense is \$5.7 million, a \$1.9 million increase from the 2019 Projection. Salaries, Wages & Fees are \$5.4 million, a \$1.8 million increase from the 2019 Projection, primarily due to a hiring plan that will increase staff in order to respond to an expected increase in Small Claims Assessment Review (SCAR) filings.

ASSESSMENT REVIEW COMMISSION



The 2020 Proposed Budget funds \$241,000 in Other Than Personal Services, a \$142,000 increase compared to the 2019 Projection. This is primarily due to the increase in mailings to taxpayers grieving their assessments, related postage, computer supplies, membership dues and mandated educational training.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	2,371,815	3,174,972	3,631,536	5,436,804
	DD - GENERAL EXPENSES	43,145	99,000	99,000	241,000
EXP Total		2,414,960	3,273,972	3,730,536	5,677,804

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	BOARD	8	6	9
	CSEA	47	44	57
	ORDINANCE	1	3	6
Full-Time Total		56	53	72
Part-Time		2	2	2
Part-Time Total		2	2	2



PERFORMANCE MANAGEMENT

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

Assessment Review Commission					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 Actual	2020 Target
% Accepted Offers	76.9%	62.3%	70.0%	73.8%	70.0%
% Grievances Receiving Offers	87.6%	80.6%	85.0%	87.4%	85.0%
% Grievances Reviewed	93.5%	85.3%	90.0%	87.6%	90.0%
% Reductions	82.5%	74.9%	75.0%	81.4%	75.0%
% ProSe Appeals Filed	11.0%	15.4%	12.0%	15.3%	12.0%
% ProSe Grievances in AROW	76.5%	83.5%	75.0%	83.3%	75.0%

*Performance data by Tax Year, i.e. 2019 Actual Data is for 2020 Tax Year



DEPARTMENT OF ASSESSMENT

The Department of Assessment (DOA) is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll in 2018 includes over 423,000 properties with full valuation of over \$212 billion.

The urgency of this revaluation is acute in the face of the current assessment roll which, under the prior administration, was frozen in 2011 and has recently been under annual challenge by more than half of property owners in the County. Payments owed by the County for these claims have accumulated in an amount that exceeds ten percent of the County's operating budget, an impossible burden which must now be addressed. The roll of the DOA is to improve the quality of the assessment process in the County, restore the credibility of the property tax assessment on each property, and diminish the amount of refunds.

The County is currently seeking to bond the backlog of claims inherited from the prior administration and to fund the prompt payment of new claims with current resources. Future payments will be substantially supported by a newly streamlined means of funding claims by class-four properties through the Disputed Assessment Fund (DAF). This administration has achieved State legislation which will substantially improve the ability of the DAF to serve this purpose.

Unfortunately, the County is uniquely burdened to pay claims for overpayment of taxes not only for the fifteen percent of property taxes paid by County property owners to the County itself, but also claims relating to the other eighty-five percent of taxes paid for education and other purposes. This "County Guarantee" places particular urgency on the DOA's mandate to enormously improve the County's tax assessment and tax administration functions on an extraordinarily rapid timetable.

In addition to producing an annual property assessment roll, the DOA is also responsible for maintaining and revising over 18,500 property tax maps; apportioning parcels; reviewing tax certiorari claims; and, administering property tax exemptions as provided by New York State Real Property Tax Law.

Furthermore, the DOA is actively hiring close to 50 assessors, assessor aids, clerks, and additional support staff to achieve all the stated goals and objectives. The DOA will also enhance the training of its employees. By hiring skilled individuals and improving the training of its current employees, the DOA will further its goal of developing a more professional, efficient, and cost-effective agency which will produce and maintain a fair and credible assessment roll on a sustained basis for the future.

Goals

- Complete the systematic review and accurately assess all residential and commercial properties within Nassau County



- Improve the County's defense of the assessment rolls and limit refund liability
- Reduce the amount of grievances filed
- Hire close to 50 new employees, while improving and increasing the training for the entire department
- Simplify and improve the processing of New York State Property Tax Exemption applications that are filed by Nassau County property owners
- Simplify and improve the processing of Nassau County Industrial Development Agency PILOT Agreements
- Improve the transparency of the assessment system in Nassau County and reduce its complexity
- Increase public awareness and understanding of the assessment system in Nassau County and its role in determining property taxes
- Provide excellent service to the public

OBJECTIVES

- Issue a tentative assessment roll on the first business day of January each year
- Complete a finalized assessment roll for the prior period on the first business day of April each year
- Review and enter all building permit data submitted by the Towns and Villages
- Conduct outreach programs for residents regarding property tax exemptions

2020 BUDGET HIGHLIGHTS

The DOA's 2020 Proposed Budget expense is \$47.7 million. Expenses include Salaries, Wages & Fees of \$13.4 million, a \$1.8 million increase, primarily due to the expansion of staff to handle the anticipated increase in Small Claims Assessment Review (SCAR) cases.

The 2020 Proposed Budget funds Other Than Personal Services (OTPS) expense at \$34.3 million, an increase of 3.0% compared to the 2019 Projection of \$33.3 million. The increase prudently addresses the risk of increased Small Claims Assessment Review (SCAR) filings.

Revenue for the DOA's 2020 Proposed Budget is \$45.2 million, an increase of 21.3% primarily attributable to the Tax Map Verification Fee. This is a service fee to access, acquire, and maintain the most current certified information on each tax map parcel used in any land document recording record.

ASSESSMENT



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	8,412,814	10,729,057	11,258,950	13,369,429
	BB - EQUIPMENT	-	-	-	10,000
	DD - GENERAL EXPENSES	294,180	385,341	1,335,341	851,500
	DE - CONTRACTUAL SERVICES	814,035	250,000	1,960,000	3,440,000
	OO - OTHER EXPENSES	29,500,171	30,000,000	30,000,000	30,000,000
EXP Total		39,021,200	41,364,398	44,554,291	47,670,929
REV	BH - DEPT REVENUES	39,803,574	42,674,635	37,241,135	45,179,004
	BW - INTERFD CHGS - INTRFND CHARGES REV	700,503	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	425,692	-	-	-
	TL - PROPERTY TAX	0	-	-	-
REV Total		40,929,769	42,674,635	37,241,135	45,179,004

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	198	132	177
	ORDINANCE	5	6	26
Full-Time Total		203	138	203
Part-Time		2	2	2
Part-Time Total		2	2	2



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of six Legal Bureaus, a Special Investigations Unit, and embedded Agency Counsel.

FAMILY COURT BUREAU

The Family Court Bureau is comprised of three units. Deputy County Attorneys (DCAs) conduct ongoing investigations, negotiate settlements, conduct pre-trial litigation, bench trials, post-dispositional litigation, and provide consultation services to Police, Probation and the Department of Social Services.

Child Neglect and Abuse Unit:

DCAs represent and advise DSS in Child Protective Proceedings including the most severe cases of child sexual and physical abuse. DCAs draft petitions, orders and motions pertaining to abused and neglected children. DCAs handle all phases of child welfare Court proceedings including pre-petition and post-petition applications for orders of protection, access orders, emergency removals, fact finding, dispositional as well as termination of parental rights proceedings when reunification cannot be achieved so that children can be adopted by loving families.

Juvenile Delinquency and PINS (Persons in Need of Supervision) Unit:

DCAs investigate and prosecute children over the age of 7 and under the age of 17 who are arrested for the commission of criminal acts (as of October 1, 2019, this age will increase to under 18 years of age due to Raise the Age), advise the Nassau County Police Department in the processing and charging of juveniles, represent Probation in dispositional and post-dispositional proceedings, assist in the presentment of PINS petitions, assist OCFS in Court when extension of placement petitions are filed, and represent DSS in post-dispositional PINS and JD cases. DCAs are also responsible for all weekend and holiday Court coverage for juvenile arrests.

Child Support:

DCAs represent out-of-state agencies on behalf of custodial parents seeking to enforce or modify child support orders, represent DSS to establish paternity and seek child support orders from non-custodial parents in public assistance cases.

LITIGATION & APPEALS BUREAU

The Litigation & Appeals Bureau is comprised of four sections: (1) General Litigation/Torts, (2) Labor, (3) Early Case Assessment and Litigation Support, and (4) Appeals. Each section of the Litigation & Appeals Bureau focuses on specific aspects of litigation but also works in concert with each to achieve solid legal representation of the County and its departments/agencies.

**General Litigation/Torts:**

This section handles all State actions and federal litigation including civil rights and employment discrimination cases, as well as personal injury cases from routine slip-and-fall matters, to complex road design cases. The bureau pursues the County's rights to defense and indemnification, where applicable, and responds to Article 78 petitions as well. The section also pursues claims on behalf of the County and/or its agencies for damage to County property, facilities, and/or personnel.

Labor Section:

This section defends the County against employment and labor law claims, as well as discrimination claims before Federal, State, and local human rights tribunals. The bureau works closely with the Office of Labor Relations in defending the County against employment grievances and union arbitrations. This section provides advice and counsel to County departments on labor law and issues arising from collective bargaining agreements.

Early Case Assessment and Litigation Support Section:

This section handles all aspects of small property damage claims, investigates cases on behalf of all the litigating sections, and focuses on the early settlement of claims and risk management, assists and prepares and assists the litigation section in responding to discovery demands. Upon assessment of the case at its earliest stage the County can address potential liability immediately and or have the matters dismissed. This section aggressively defends the county against claims of municipal liability, through complicated motion practice, depositions, and all phases of discovery and at trial.

Appeals:

This section works closely with the other sections in the Litigation & Appeals. Members of this section appear and present oral arguments in appeals concerning issues of constitutional, administrative, employment, tax, tort, and social service law before the Appellate Division, Second Department, the New York State Court of Appeals, the Second Circuit Court of Appeals, and other appellate courts.

MUNICIPAL FINANCE BUREAU

The Municipal Finance Bureau handles all budget and finance matters for the County including the issuance of debt by the County or related entities such as the Nassau County Sewer and Storm Water Finance Authority.

MUNICIPAL TRANSACTIONS BUREAU

The Municipal Transactions Bureau represents the County on a broad range of contractual matters including real estate, procurement of goods and services, concessions, and inter-municipal agreements. The bureau is instrumental in key County initiatives. This bureau is comprised of three sections: Transactions, Agreements, and Condemnation.

**Transactions:**

The Bureau represented the County in significant transactions such as:

- The redevelopment of the Nassau Hub
- The Long Island Railroad (“LIRR”)’s Main Line Expansion Project to add a third rail
- The Bay Park Diversion Project
- The redevelopment of the former Naval Weapons Plant in Bethpage

Agreements:

The Bureau also drafts diverse inter-municipal and agreements with non-profit groups, including park transfer, sewer consolidation, road improvement, and park management and support agreements, all to share resources, create operating efficiencies and improve public assets and services.

Condemnation:

The Bureau also handles all condemnation proceedings and acquisitions of property on behalf of the County of Nassau.

LEGAL COUNSEL BUREAU

Members of the Bureau draft and comment on State and local legislation and counsel agencies on the implementation of State and local laws. The Bureau also drafts formal and informal opinions regarding the County Charter, the County Administrative Code, the Freedom of Information Law, privacy issues, First Amendment issues, and such other areas of State and federal law as requested and directed.

PROPERTY ASSESSMENT LITIGATION BUREAU

The Bureau handles special proceedings brought pursuant to Real Property Tax Law for commercial and residential properties in State court. The bureau also defends and litigates all issues relating to property assessment, such as tax exemption issues, restoration of taxes, Article 78 petitions and corrections of errors.

SPECIAL INVESTIGATIONS UNIT

This unit investigates Workers’ Compensation claims, selected tort claims, and waste, fraud, abuse allegations related to County employees and property, and reported workplace violence incidents. The unit actively works with the Litigation Bureau, Department of Social Services and Family Court bureaus.

AGENCY COUNSEL

Agency Counsel are Deputy County Attorneys assigned to work with and act as agency counsel for agencies and departments throughout the County. There are Deputy County Attorneys assigned to the Department of Social Services, Department of Human Services, Department of Assessment, Department of Consumer Affairs, Office of Labor Relations, and Office of Management & Budget. Deputy County Attorneys may sit with these departments, but they are responsible to the County Attorney.

**GOALS**

- Enhance department efficiency using case management software and document management system.
- Enforce standards established for procurement and monitoring of special counsel to enhance transparency, accountability, and efficiency.
- Continue to work with County agencies/departments to develop practices and policies that protect the County.
- Increase staffing to address anticipated increase the number of Raise the Age prosecutions and reduce number of cases assigned to special counsel.
- Aggressively pursue affirmative litigation and recover claims for damages to County property/personnel.
- Increase and build on effectiveness of the Early Case Assessment and Litigation Support Section to reduce trial counsel case load.

OBJECTIVES

- Ensure that the County receives the best possible representation in a cost-efficient manner.
- Manage and mitigate risk exposure to the County.
- Assist in educating/training all County personnel in County policies such as those related to sexual harassment.
- Promote the legal education of attorneys.

2020 BUDGET HIGHLIGHTS

The expenses for the Office of the County Attorney in the 2020 Proposed Budget are \$14.5 million, which is an increase of \$1.5 million or 11.6% from the 2019 Projection. The 2020 Salaries, Wages and Fees of \$8.9 million is an increase of \$1.4 million or 17.8% from the 2019 Projection. This increase is the result of additional staff required to create the ability to handle more litigations with in-house staff.

The 2020 Proposed Budget funds \$5.5 million in Other Than Personal Services (OTPS), a \$150,000 increase or 2.8% compared to the 2019 Projection.

The 2020 Proposed Budget assumes that the Office of the County Attorney will realize \$5.5 million in revenues, which is a decrease of \$2.6 million from the 2019 Projection, due a one-time settlement from the Nassau County Aquatics Center in 2019.

COUNTY ATTORNEY



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	6,777,174	7,695,441	7,593,969	8,948,617
	BB - EQUIPMENT	1,000	1,000	1,000	16,000
	DD - GENERAL EXPENSES	685,672	615,473	615,473	650,473
	DE - CONTRACTUAL SERVICES	4,718,868	4,781,868	4,781,868	4,881,868
EXP Total		12,182,714	13,093,782	12,992,310	14,496,958
REV	BD - FINES & FORFEITS	362,688	610,000	610,000	610,000
	BF - RENTS & RECOVERIES	1,259,119	3,015,000	6,310,684	3,750,000
	BH - DEPT REVENUES	78,975	180,000	180,000	105,000
	BJ - INTERDEPT REVENUES	372,361	405,599	405,599	501,526
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	126,929	255,000	255,000	255,000
	SA - STATE AID - REIMBURSEMENT OF EXP	-	265,695	265,695	265,695
REV Total		2,200,073	4,731,294	8,026,978	5,487,221

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	44	34	38
	ORDINANCE	52	51	61
Full-Time Total		96	85	99
Part-Time		2	3	2
Part-Time Total		2	3	2



OFFICE OF MANAGEMENT AND BUDGET

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

BUDGET

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

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

PERFORMANCE MANAGEMENT, RISK MANAGEMENT, AND SPECIAL PROJECTS

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

Risk Management, in coordination with the County's Third Party Administrator (TPA) and outside counsel, continues to improve the County's workers' compensation claim reporting, safety monitoring, procedures, and protocol, as well as adhering to allowable entitlements. It continually reviews the TPA reports on medical claims, lost time, medical bill savings reports, nurse case



management, and auto accidents. Risk Management provides authorization on liens-subrogation identification, 15-8 recovery reviews and invoice approvals, and authorizes plaintiff settlements. This continuous monitoring of claims activity is a key factor in cost containment and proper claims management.

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

DEBT MANAGEMENT

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

GOALS

- Promote sound financial management in accordance with best practices and generally accepted accounting principles
- Protect the County's credit rating
- Safeguard assets, identify risks, and eliminate liabilities
- Link performance to fiscal decision-making
- Adhere to sound and prudent fund balance and debt policies
- Maximize efforts to pursue grants and make grant processes effective and efficient
- Provide financial analytics for grant awards
- Maintain appropriate capital assets for present and future needs
- Consolidate financial functions to improve fiscal decision-making and assess budgetary risks and opportunities
- Coordinate with the County Executive to improve financial processes to deliver more cost-effective services to County residents

OBJECTIVES

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



- Work with departments to establish measures and set annual targets with the expectation of year-over-year improvement
- Manage the Workers' Compensation budget by improving claims management and reducing claims activity
- Identify promising grant opportunities and work with departments to pursue them
- Maintain or improve the County's credit ratings with the rating agencies
- Evaluate debt issuance options
- Regularly update the oversight community and the public on the County's fiscal and operational condition
- Coordinate with outside agencies to evaluate best financial options for County operations
- Provide residents with more financial information and make the County finances more transparent

2020 BUDGET HIGHLIGHTS

Expenses in the 2020 Proposed Budget for the Office of Management and Budget are \$523.2 million, an increase of \$13.5 million, or 2.6% from the 2019 Projection.

Revenues in the 2020 Proposed Budget are \$1.48 billion, an increase of \$68.0 million, or 4.8% from the 2019 Projection. The major changes in revenue include a projected increase of 1.9% in Sales Tax Revenue and \$14.6 million from newly collected Internet Sales Tax when compared to the 2019 Projection, and \$7.0 million in deferred sales tax from Fiscal Year 2019.

MANAGEMENT AND BUDGET



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	4,245,876	(842,366)	1,791,954	(2,152,808)
	AB - FRINGE BENEFITS	24,340,663	25,626,209	25,629,032	26,666,209
	AC - WORKERS COMPENSATION	8,065,605	9,117,349	9,117,349	8,202,100
	BB - EQUIPMENT	-	5,000	5,000	5,000
	DD - GENERAL EXPENSES	171,689	109,991	109,991	117,991
	DE - CONTRACTUAL SERVICES	1,661,336	2,114,479	2,114,479	2,360,479
	GA - LOCAL GOVT ASST PROGRAM	72,047,855	73,681,618	73,327,940	75,065,514
	HD - DEBT SERVICE CHARGEBACKS	308,404,322	312,430,736	308,260,019	318,953,249
	HF - INTER-DEPARTMENTAL CHARGES	3,938,502	4,329,314	4,329,314	5,806,343
	HH - INTERFD CHGS - INTERFUND CHARGES	29,564,123	23,095,916	23,095,916	23,095,916
	JA - CONTINGENCIES RESERVE	13,434	-	-	-
	L3 - TRANS TO LITIGATION FUND	8,000,000	-	-	-
	LL - TRANS TO FCF FUND	385,841	-	-	-
	NA - NCIFA EXPENDITURES	1,500,000	2,475,000	2,475,000	2,000,000
	OO - OTHER EXPENSES	82,944,821	60,087,025	59,712,025	63,031,471
EXP Total		545,284,067	512,230,271	509,968,019	523,151,464
REV	AA - OPENING FUND BALANCE	121,755,162	-	-	-
	BD - FINES & FORFEITS	1,079,547	900,000	900,000	1,050,000
	BF - RENTS & RECOVERIES	1,887,099	8,500,000	1,500,055	8,500,000
	BG - REVENUE OFFSET TO EXPENSE	17,976,416	15,600,000	15,600,000	18,850,000
	BJ - INTERDEPT REVENUES	55,132,161	56,354,268	56,354,268	58,807,355
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	24,292,305	19,883,045	19,883,045	21,782,660
	BS - OTB PROFITS	3,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFD CHGS - INTERFUND CHARGES REV	28,511,777	28,957,012	28,957,012	28,957,012
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	-	92,400	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	13,417,922	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	321,936	242,200	245,667	262,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	1,098,692,063	1,124,968,823	1,119,475,689	1,161,262,757
	TB - PART COUNTY - SALES TAX PART COUNTY	101,271,973	118,856,752	118,337,389	115,409,606
	TL - PROPERTY TAX	48,904,028	30,484,577	32,457,473	46,981,211
	TO - OTB 5% TAX	1,929,170	2,100,000	2,100,000	1,938,000
REV Total		1,518,171,559	1,426,939,077	1,415,810,598	1,483,800,601

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ORDINANCE	23	26	31
Full-Time Total		23	26	31
Part-Time		3	6	9
Part-Time Total		3	6	9
Seasonal		-	1	-
Seasonal Total		-	1	-



DEPARTMENT OF CONSUMER AFFAIRS

The Department of Consumer Affairs “DCA” was reconstituted in 2018 by Local Law 5, recombining the Office of Consumer Affairs with the Nassau County Taxi & Limousine Commission. DCA’s mission is to protect consumers in Nassau County from unconscionable and deceptive trade practices through licensing, enforcement, and education.

In addition to enforcing the County’s consumer protection laws and regulations, DCA is the local Weights & Measures Department of the New York State Department of Agriculture & Markets, and the DCA Commissioner is the Director of the Weights & Measures Department.

LICENSING

DCA is responsible for licensing many consumer-focused industries, including, but not limited to, home improvement contractors, dry cleaners, ATM machines, and health clubs. Licensing ensures that applicants have the requisite experience, required insurance, and financial stability to operate their businesses.

ENFORCEMENT

Regardless of license status, business operators in a regulated industry are responsible for violations issued by DCA. Violations may be issued during field inspection, in response to consumer complaints, or upon referral by another municipal agency. DCA also acts as a mediator between consumers and businesses, resolving complaints before they become violations.

EDUCATION

DCA develops and conducts consumer awareness programs for schools and community groups in addition to developing and distributing consumer education booklets and brochures.

WEIGHTS & MEASURES

Mandated by the New York State Agriculture & Market Law, the Weights & Measures Department ensures the accuracy of weighing and measuring devices (including gas pumps and item price scanners) used in selling products.

GOALS

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



OBJECTIVE

The following guidelines assist DCA in achieving its objectives:

- Protect the interests of Nassau County consumers through education and enforcement of our various Local Laws
- Encourage local businesses to maintain high standards of honesty and fair business practices
- Enforce consumer protection laws on both a proactive and reactive basis and advocate for emerging consumer-related issues
- Mediate consumer complaints against businesses for a fair resolution
- In 2020, the Department will continue to review its past-due violations to enhance collection efforts

2020 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2020 Proposed Budget are \$2.3 million, a \$255,959 or 12.7% increase from the 2019 Projection. Salaries, Wages & Fees are \$2.2 million, a \$275,709 or 14.3% increase from the 2019 Projection.

The 2020 Proposed Budget funds \$69,168 in Other Than Personal Services (OTPS) expenses. This is a decrease of \$19,750 from the 2019 Projection, primarily due to a decrease in contractual services.

The revenues for the Office of Consumer Affairs in the 2020 Proposed Budget are \$5.9 million, a decrease of \$1.4 million from the 2019 Projection. The Department has begun an initiative to collect fines that are past due and unpaid.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	1,782,838	2,218,601	1,923,772	2,199,481
	BB - EQUIPMENT	1,504	33,500	33,500	38,500
	DD - GENERAL EXPENSES	5,075	15,418	15,418	30,668
	DE - CONTRACTUAL SERVICES	200	40,000	40,000	-
EXP Total		1,789,617	2,307,519	2,012,690	2,268,649
REV	BC - PERMITS & LICENSES	4,466,990	5,617,720	5,617,720	4,449,500
	BD - FINES & FORFEITS	419,575	1,600,000	1,603,021	1,350,000
	BF - RENTS & RECOVERIES	-	100,000	102,444	100,000
	BH - DEPT REVENUES	261	200	200	200
	SA - STATE AID - REIMBURSEMENT OF EXP	32,669	45,000	45,000	45,000
REV Total		4,919,495	7,362,920	7,368,385	5,944,700

DEPARTMENT OF CONSUMER AFFAIRS



Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	26	23	27
	ORDINANCE	4	2	3
Full-Time Total		30	25	30
Part-Time		-	-	1
Part-Time Total		-	-	1

Note: All actuals, prior budget and current year projections in the above tables have been modified to reflect the consolidation of the Taxi and Limousine Commission with the Department of Consumer Affairs per Local Law 5.



PERFORMANCE MANAGEMENT

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

Office of Consumer Affairs					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Home Imprvmt Apps-Total	5,305	4,353	4,500	2,021	4,400
Violations Issued	1,432	6,895	3,500	786	4,500



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

The Office of the Sheriff is committed to maintaining a safe and secure environment for staff and inmates through the implementation of management strategies that are cost-effective and promote safety, as well as through the efficient utilization of resources. The Office is comprised of two divisions: Enforcement and Corrections.

The Office of the Sheriff continues to build on the success of its relationship with other members of the criminal justice community. For example, a number of uniformed members of this office work in multi-agency law enforcement task forces that promote safety and security for the public. Additionally, the Office of the Sheriff has established a collaborative relationship with the Nassau County District Attorney's Office, resulting in the aggressive investigation of criminal conduct and successful prosecution of inmates remanded to its custody.

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units.

- **Central Office** is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses, and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff assigned to this Division is also responsible for the overall management of personnel in the Civil Enforcement Unit.
- **Family Court Unit** provides and oversees security of the detention areas of Family Court. This Unit also serves summonses and arrest warrants for individuals located within both Nassau and Suffolk Counties and the five boroughs of New York City. Members of the Unit provide transportation services for juvenile offenders and other detainees in the custody of other agencies, such as the Department of Social Services (DSS) and the Department of Probation. The Family Court Warrant Squad works collaboratively with DSS to support the Temporary Assistance for Needy Families (TANF) Program in apprehending parents or guardians who are in violation of support order decrees issued by Family Court.
- **Field Unit** executes and enforces various court orders received in the Civil Enforcement Central Office and orders issued by the County Attorney's Office, the Department of Human Services – Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, and the Office of Consumer Affairs.
- **SWAP/Warrants (Sheriff's Warrant Apprehension Program)** is responsible for investigating cases referred by DSS and/or Family Court to locate parties who fail to provide required child support payments or fail to appear for Child Support, Paternity, Child Neglect, Persons in Need of Supervision and Family Offense/Domestic Violence Cases. This unit also investigates and executes other warrants and fugitives from justice from various jurisdictions.



CORRECTIONAL CENTER

The Correctional Center operates pursuant to New York State Correction Law and Article 20 of the Nassau County Charter under the direction and supervision of the Nassau County Sheriff. The Correctional Center houses individuals charged with or convicted of crimes, and those remanded to the custody of the Sheriff on civil matters in Nassau County. Inmates - male and female, await trial, serve sentences, or are awaiting transfer to other facilities. The Correctional Center is comprised of several distinct units including the following.

- **Budget and Finance** is responsible for fiscal operations, such as procurements and oversight of the Office's budget and inmate accounts.
- **Human Resources** is responsible for all payroll and personnel matters such as staff training, attendance control, medical compliance, uniforms, and the Employee Assistance Program (EAP).
- **Legal/Investigations Unit** is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine, Gang Intelligence, Policy and Procedures, Inmate Discipline, and Compliance Units.
- **Support Services** is responsible for capital projects, food services, maintenance, fleet service, central supply, environmental and fire safety compliance, and building facilities and grounds.
- **Security Services** is responsible for the supervision of all inmates committed to the custody of the Sheriff, including processing newly admitted inmates, discharging inmates, classifying and transporting inmates, housing inmates, inmate visits, inmate property, inmate grievances, and the operation of the Identification Unit.
- **Rehabilitation Unit** is responsible for administering the following programs: Prison Industries, High School Education Program, Inmate Council, Inmate Library, Religious Services, Community Re-Entry Programs, Vocational Programs, Drug and Alcohol Programs, Board of Cooperative Educational Services (BOCES) Programs, and Remedial Reading Services. Additionally, the staff is responsible for the Computer Operations and Communications Units.

In 2019, the Correctional Center, assisted by the Department of Information Technology, transitioned from a 44-year-old mainframe data system to a new records management system. Building on this success, the Department plans to introduce new technology to such as electronic medical records for inmate and video conferencing systems.

GOALS

- Create policies and procedures designed to maintain officer safety, maintain or increase the current level of training in those policies and procedures, and hold officers accountable for their understanding and implementation of them



- Expedite the execution of court orders and warrants
- Reduce the cost of incarceration
- Maintain a safe and secure environment at the Nassau County Correctional Center

OBJECTIVES

- Report the percentage of Orders of Protection served
- Report on the number of warrants executed/vacated
- Maximize the funding from civil processing fees
- Report Federal inmate housing revenue
- Manage overtime and continue efforts to reduce it
- Report inmate violence to the State Commission of Corrections and strive to reduce it
- Reduce the inmate population through the Electronic Bracelet initiative

2020 BUDGET HIGHLIGHTS

The expenses for the Sheriff's Office/Correctional Center in the 2020 Proposed Budget are \$153.8 million which is a decrease of \$7.7 million or 4.8% from the 2019 Projection. Salaries, Wages & Fees in the 2020 Proposed Budget are \$113.8 million, a decrease of \$5.8 million or 4.9% from the 2019 Projection. This decrease is primarily due to a decrease in budgeted overtime expenditures that offsets the funding provided for hiring Correction Officers, as well as three Assistant Cooks and three Mechanics.

Overtime in the 2020 Proposed Budget for the Sheriff's Office/Correctional Center is \$15.3 million, which is a decrease of \$11.5 million from the 2019 Projection. The County believes this is an achievable reduction in overtime expenses as the County has hired two new classes of Corrections Officers, one being the largest Correction Officer graduation in over ten years; and anticipates two additional classes in 2020. Also, the County promoted members within the ranks of Deputy Sheriff's, which will enhance the required supervision and will cause a reduction in overtime. To reduce overtime in Maintenance and Food Services, we've added 3 Assistant Cooks and approved the hiring of 3 Mechanics. Furthermore, the County anticipates a decline in the inmate population by approximately 250-275 inmates due to a Criminal Justice Reform that will eliminate cash bail for many types of misdemeanor and non-violent felonies and refer inmates awaiting trial to the Probation Department for electronic bracelet monitoring until they appear in court. These are State mandated programs known as "Raise the Age" and "Bail Reform".

Worker's Compensation is \$8.1 million, which is a decrease of \$550,000 or 6.4% less than the 2019 Projection due to the use of funding secured from the Second Injury Fund settlement.

SHERIFF/CORRECTIONAL CENTER



Other Than Personal Services (OTPS) expense, excluding utilities, is \$30.3 million, a decrease of \$1,175,000 or 3.7% from the 2019 Projection. The Department expects expenses to decrease in 2020 due to an initiative that will have the Nassau University Medical Center (NUMC) bill Medicaid for inmates who are Medicaid eligible. Also, the Department in conjunction with the District courts will televise arraignments of inmates who can then be referred to County Probation thus reducing incarceration time at the Correctional Center. Utility Costs in the 2020 Proposed Budget are \$1.6 million, which is an 8.1% decrease from the 2019 Projection.

Revenues for the Sheriff's Office/Correctional Center in the 2020 Proposed Budget are \$6.3 million, which is flat to the 2019 Projection. Most of the revenue in the Sheriff's Office/Correctional Center is attributable to Federal Aid and Medicaid reimbursements. Federal Aid reimbursement for the State Criminal Alien Assistance Program (SCAAP) is \$3.5 million in the 2020 Proposed Budget, which is flat to the 2019 Projection. The 2020 Proposed Budget accounts for the housing reimbursement for 25 Federal Inmates, which is flat compared to the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	122,996,157	118,062,397	119,645,596	113,837,102
	AC - WORKERS COMPENSATION	8,951,297	8,630,000	8,630,000	8,080,000
	BB - EQUIPMENT	113,917	197,207	197,207	197,207
	DD - GENERAL EXPENSES	3,129,980	3,201,446	3,201,446	3,326,446
	DE - CONTRACTUAL SERVICES	31,979,455	25,091,859	28,091,859	26,791,859
	DF - UTILITY COSTS	1,642,662	1,690,673	1,690,673	1,553,241
EXP Total		168,813,469	156,873,582	161,456,781	153,785,855
REV	BD - FINES & FORFEITS	14,975	13,000	13,000	13,000
	BF - RENTS & RECOVERIES	73,192	-	4,384	-
	BG - REVENUE OFFSET TO EXPENSE	200,000	300,000	300,000	300,000
	BH - DEPT REVENUES	2,008,533	2,300,000	2,300,000	2,300,000
	BJ - INTERDEPT REVENUES	66,104	150,000	150,000	150,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	5,334,851	3,153,375	3,153,375	3,153,375
	SA - STATE AID - REIMBURSEMENT OF EXP	78,625	3,343,494	343,494	343,494
REV Total		7,776,281	9,259,869	6,264,253	6,259,869

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	156	137	159
	ORDINANCE	8	9	10
	SHOA	867	813	855
Full-Time Total		1,031	959	1,024
Part-Time		4	3	4
Part-Time Total		4	3	4
Seasonal		-	3	-
Seasonal Total		-	3	-



PERFORMANCE MANAGEMENT

Office of the Sheriff/Correctional Center			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Orders of Protection Served	Includes the percentage of Orders issued by the Family Court that have either been successfully served on the named defendant by the deputy sheriffs or vacated by the Family Court.	Expedite the execution of Court Orders and warrants.
Public Safety	Civil Process Fees & Poundage	Reflects monies collected for the County by the Sheriff's Department as a result of executions of Civil Court judgments, and levies on personal and real property.	Expedite the execution of Court Orders and warrants.
Public Safety	Court Orders Enforced	Includes the number of Court Orders received by the Nassau County Sheriff's Department Enforcement Division.	Expedite the execution/service of Court Orders by the court.
Public Safety	Federal Inmate Housing Rev	Includes the amount of monies received from the U.S. Marshall's Service for housing Federal inmates pursuant to a contract between the County and the Marshall's Service (\$165 per inmate, per day).	Reduce cost of incarceration.
Public Safety	Housing Consolidation Savings	Reflects cost savings to the Department due to the closing of inmate housing areas. The number of areas that may be closed and the period of time during which they remain closed is relative to the inmate population, in terms of the census and classification, and available beds.	Reduce cost of incarceration.
Public Safety	Long Term 207C Employees	Includes the number of uniformed employees absent from work for 30 or more consecutive days, as a result of injuries sustained while in the performance of their duties, and who are receiving full pay and benefits pursuant to General municipal Law 207-c while absent from work.	Reduce cost of incarceration.
Public Safety	Overtime Hours-NCCC	Includes the number of hours worked beyond the regular shift by uniformed, CC-titled and civilian staff to maintain services and security at the Nassau County Correctional Center. These Overtime hours are tracked by the NCCC and differ from NUHRS reported Overtime.	Reduce cost of incarceration.
Public Safety	SCOC-Inmate Violence	Reflects the number of State Commission of Corrections (SCOC) inmate on inmate assaults that resulted in injuries to an inmate requiring medical treatment (e.g. stitches, medicine, sterile dressings).	Maintain a safe and secure environment at the Nassau County Correctional Center.
Public Safety	Summonses Issued	Includes the number of summonses received by the Nassau County Sheriff's Department Enforcement Division.	Expedite the service of Summonses by the court.
Public Safety	Warrants Executed/Vacated	Includes the number of arrest warrants issued by the Nassau County Family Court that have been either successfully executed by deputy sheriffs or vacated by the Court.	Expedite the execution of Court Orders and warrants.

SHERIFF/CORRECTIONAL CENTER



Office of the Sheriff/Correctional Center					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% Orders of Protection Served	97.9%	98.0%	85.0%	99.7%	83.0%
Civil Process Fees & Poundage	\$ 1,316,903	\$ 1,057,478	\$ 1,200,000	\$ 349,306	\$ 1,200,000
Court Orders Enforced	21,382	20,602	6,000	8,486	23,432
Federal Inmate Housing Rev	\$ 1,763,685	\$ 1,509,915	\$ 1,445,400	\$ 569,580	\$ 903,375
Housing Consolidation Savings	\$ 10,799,666	\$ 9,953,595	\$ 10,000,000	\$ 3,250,443	\$ 10,000,000
Long Term 207C Employees	32	26	30	27	30
Overtime Hours-NCCC	346,716	398,763	287,074	132,965	390,000
SCOC-Inmate Violence	17.0	53.0	20.0	20.0	35.0
Summonses Issued		7,299	6,000	2,220	6,000
Warrants Executed/Vacated	243	215	200	63	200



OFFICE OF THE COUNTY EXECUTIVE

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

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

In Fiscal 2020, the Office of the County Executive will continue to execute the County Executive's mission by implementing policies and procedures that limit spending; promote the effective administration of government; consolidate services; encourage the creation of private sector job growth; and maintain and improve the quality of life for Nassau County residents.

GOALS

- Maintain services without increasing taxes by limiting spending and consolidating services
- Expand the tax base by implementing policies that stimulate job growth
- Develop creative programs and initiatives to ensure the health, safety, and welfare of County residents
- Partner with the private sector and other local governments to advocate for reductions in unfair or unfunded State mandates

OBJECTIVES

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

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the County Executive is \$2.0 million, which includes \$283,000 for Other Than Personal Services (OTPS) expenses.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	1,810,350	1,814,860	1,762,872	1,717,859
	DD - GENERAL EXPENSES	28,936	68,000	68,000	68,000
	DE - CONTRACTUAL SERVICES	-	215,000	215,000	215,000
EXP Total		1,839,286	2,097,860	2,045,872	2,000,859

COUNTY EXECUTIVE



Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ELECTED OFFICIAL	1	1	1
	ORDINANCE	13	11	12
Full-Time Total		14	12	13
Part-Time		2	-	2
Part-Time Total		2	-	2
Seasonal		3	-	3
Seasonal Total		3	-	3



OFFICE OF CONSTITUENT AFFAIRS

The primary function of the Office of Constituent Affairs is to support County operations. The County receives over 90,000 constituent inquiries annually through mail, phone, email, walk-ins, and petitions. The Office is responsible for addressing, directing, and formulating responses to a myriad of constituent issues in a timely manner. Additionally, the Office recognizes the achievements and milestones in the lives of County residents, assists with special projects and events, and promotes County facilities to enhance the quality of life in Nassau County.

The Office is also responsible, through the Press Office, for informing the public of County policies, programs, and actions through various media outlets. At the County Executive's direction, the Press Office fosters and promotes open and fair governmental practices through the widespread dissemination of information and responds to media questions and requests for information concerning County operations. The Press Office also works closely with Printing and Graphics Photography Unit, which records significant events and occasions. The Office operates as a liaison between the County Executive and the County Legislature. The division of Legislative Affairs is responsible for coordinating all legislative actions that relate to improving services to County residents.

2020 BUDGET HIGHLIGHTS

Expenses in the 2020 Proposed Budget for the Office of Constituent Affairs are \$1.4 million, a \$2.2 million decrease from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$1.4 million, a \$1.2 million decrease primarily due to several changes in staff and titles.

Other Than Personal Services (OTPS) expenses for the Office of Constituent Affairs, Printing and Graphics, will be reflected in the Information and Technology's 2020 Proposed Budget.

Revenue in the 2020 Proposed Budget for the Office of Constituent Affairs, Printing and Graphics, will be reflected in the Information Technology's 2020 Proposed Budget.

CONSTITUENT AFFAIRS



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	2,485,002	2,743,887	2,678,150	1,443,125
	DD - GENERAL EXPENSES	1,330,470	1,007,400	1,007,400	-
EXP Total		3,815,472	3,751,287	3,685,550	1,443,125
REV	BJ - INTERDEPT REVENUES	279,026	766,550	766,550	-
REV Total		279,026	766,550	766,550	-

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	22	22	-
	ORDINANCE	15	14	15
Full-Time Total		37	36	15
Part-Time		1	2	1
Part-Time Total		1	2	1



OFFICE OF THE COUNTY CLERK

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

REAL ESTATE

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

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

LAW AND EQUITY

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

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



BUSINESS & LICENSE SERVICES

The Business and License Filing Division assists both professionals and individuals with various transactions and a broad range of business filings for corporations, partnerships, and religious corporations.

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

GOALS

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

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

OBJECTIVES

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

2020 BUDGET HIGHLIGHTS

The expenses for the Office of the County Clerk in the 2020 Proposed Budget are \$7.4 million, which is an increase of \$692,178 or 10.4% from the 2019 Projection.

COUNTY CLERK



Salaries, Wages & Fees are \$6.5 million in the 2020 Proposed Budget, which is an increase of \$701,907 or 12.2% from the 2019 Projection. Other Than Personal Services (OTPS) expenses are \$914,991 in the 2020 Proposed Budget, which remains relatively flat from the 2019 Projection.

Revenues in the 2020 Proposed Budget for the Office of the County Clerk are \$51.3 million, an increase of \$2.7 million, or 5.6% from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	5,257,795	6,193,960	5,753,782	6,455,689
	BB - EQUIPMENT	175,445	60,000	60,000	60,000
	DD - GENERAL EXPENSES	128,120	322,986	322,986	312,986
	DE - CONTRACTUAL SERVICES	562,322	541,734	541,734	542,005
EXP Total		6,123,683	7,118,680	6,678,502	7,370,680
REV	BD - FINES & FORFEITS	43,944	57,000	57,000	57,000
	BF - RENTS & RECOVERIES	42,698	2,000	2,000	2,000
	BH - DEPT REVENUES	52,322,633	54,309,420	48,520,370	51,229,420
REV Total		52,409,275	54,368,420	48,579,370	51,288,420

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	78	71	78
	ELECTED OFFICIAL	1	1	1
	ORDINANCE	8	8	8
Full-Time Total		87	80	87
Part-Time		55	19	55
Part-Time Total		55	19	55
Seasonal		25	9	25
Seasonal Total		25	9	25



OFFICE OF THE NASSAU COUNTY COMPTROLLER

The Comptroller is the independently elected chief financial officer for the County. The Office of the Nassau County Comptroller objectively oversees County finances to ensure there is accountability in the use of tax dollars and other revenues for government operations so that resources are used effectively on services important to residents.

The Office is responsible for conducting audits of government operations, monitoring and issuing reports on matters that significantly affect the County's financial health and operations, auditing and approving all claims paid to third-party vendors and the County payroll, and overseeing the distribution of health benefits.

The Office of the Nassau County Comptroller works to promote fiscal responsibility throughout the County as an independent entity. It does this through using modern data-driven methods to track and report on performance, recommending innovative evidence-based solutions, and initiating smart investigations aimed at rooting out inefficiencies and instances of fraud.

GOALS

To achieve its vision, the Comptroller's Office will:

- Report on the County's financial condition in an accurate, accessible, and timely manner in accordance with the national generally accepted accounting standards for governments.
- Audit agencies, departments, and vendors throughout the County to ensure that they use proper fiscal and operational practices.
- Aggressively investigate instances of financial fraud, waste, and inefficiencies.
- Promote sound fiscal strategies and institute strong internal controls to help the County achieve structural financial balance and improve its fiscal health.
- Monitor reporting of federal awards to the County through an annual single audit report that is compiled in accordance with national guidelines.
- Examine, audit, and approve the County's payroll, health benefits, contracts and claims for accuracy, timeliness, regularity, legality, and correctness.
- Review the operations and fiscal practices of local governments and agencies.
- Advise County departments of best accounting practices and standards to promote more regular and accurate financial reporting.

OBJECTIVES

To accomplish its mission, the Comptroller will:

- Issue timely, evidence-based reports on matters that significantly affect the County's financial health and operations.
- Monitor, analyze, and forecast the County's revenues and expenses.
- Engage in audits focusing on areas of risk to the financial and operational well-being of the County.



- Generate the County’s Comprehensive Annual Financial Report and other financial and audit-related reports.
- Create transparency and open finances, promoting good government reform.
- Perform policy and research best practices to improve operations and service outcomes for residents.

2020 BUDGET HIGHLIGHTS

The expenses for the Office of the County Comptroller in the 2020 Proposed Budget are \$8.9 million, an increase of \$1,423,290 or 19.0% from the 2019 Projection.

Salaries, Wages & Fees are \$7.9 million in the 2020 Proposed Budget, an increase of \$1,350,010 or 20.7% from the 2019 Projection. This increase is primarily due to the funding of critical Full-Time vacancies to remain in compliance with the Office’s mandates. The vacancies are expected to be filled over the course of 2020.

The 2020 Proposed Budget funds Other Than Personal Services (OTPS) are at \$1,058,922, an increase of \$73,280 or 7.4% from the 2019 Projection.

Revenues for the Office of the County Comptroller in the 2020 Proposed Budget are \$311,194, which is an increase of \$48,161 from the 2019 Projection. The Department derives revenues from Rents & Recoveries associated with the Federal Insurance Contribution Act (FICA) refunds from the prior year attributable to converting employee sick leave pay retroactively to workers’ compensation, which is not subject to FICA tax. The Department also collects Departmental Revenue from fees associated with salary garnishments and administrative fees from employees who participate in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental/optical insurance programs.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	6,576,235	7,659,675	6,519,451	7,869,461
	BB - EQUIPMENT	4,685	3,220	3,220	4,500
	DD - GENERAL EXPENSES	40,947	124,422	124,422	134,422
	DE - CONTRACTUAL SERVICES	660,436	858,000	858,000	920,000
EXP Total		7,282,304	8,645,317	7,505,093	8,928,383
REV	BF - RENTS & RECOVERIES	337,005	250,000	251,839	300,000
	BH - DEPT REVENUES	17,853	11,194	11,194	11,194
REV Total		354,858	261,194	263,033	311,194

COUNTY COMPTROLLER



Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	71	58	72
	ELECTED OFFICIAL	1	1	1
	ORDINANCE	13	12	13
Full-Time Total		85	71	86
Part-Time		4	3	4
Part-Time Total		4	3	4
Seasonal		3	3	3
Seasonal Total		3	3	3



CIVIL SERVICE COMMISSION

The Nassau County Civil Service Commission was established pursuant to Article XII and expanded by amendments to Nassau County Government Law, in accordance with provisions in New York State Civil Service Law and the New York State Constitution.

The purpose of the Nassau County Civil Service Commission is to administer New York State Civil Service Law and ensure Nassau County taxpayers a qualified public workforce pursuant to the principles of selection according to merit and fitness. The Commission currently services all County departments as well as more than 200 municipal agencies that include the Towns of North Hempstead and Oyster Bay, and Nassau County's school districts, libraries, villages and special districts.

Three Commissioners meet on a regular basis, relying upon Civil Service staff that oversees specialized divisions. These divisions are Recruitment, Classification, Qualification, Examination, Placement, County Transactions and Municipal Transactions.

- *Recruitment* administers all Civil Service exams and is responsible for preparing examination announcements and reconciling examination results from the New York State Civil Service Commission, prior to the establishment of eligible lists.
- *Classification* defines all positions, according to the duties to be performed by incumbents of those positions and establishes training and experience requirements for the positions.
- *Qualification* reviews all applications, for both examination and employment, in Nassau County Departments and municipalities located in Nassau County.
- *Examination* plans, organizes and supervises special and standard testing programs. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of content.
- *Placement* establishes, maintains and certifies eligible lists. It is also responsible for verifying that competitive class appointments are made in accordance with Civil Service Law.
- *County Transactions*, in addition to acting as a liaison between the Commission and the various County Departments, reviews all appointments of Nassau County employees prior to employment, to ensure that all legal requirements have been met. It maintains roster records for County employees and certifies County Department payrolls to ensure that the employment practices of these departments comply with New York State Civil Service Law and Nassau County Civil Service Rules.
- *Municipal Transactions*, in addition to acting as a liaison between the Commission and the various municipal agencies, reviews all appointments of municipal employees prior to employment to ensure that all Civil Service requirements have been met. They maintain roster records for approximately 27,000 municipal employees and certify municipal payrolls to ensure that the employment practices of municipalities comply with New York State Civil Service Law and Nassau County Civil Service Rules.



GOALS

- Provide guidance and training to County Departments in handling personnel actions according to Civil Service Law and Commission Rules
- Provide quality service to municipal agencies by helping them fulfill their public sector employment needs
- Expand the Commission's new web site and online processing system to enable all municipal agencies to utilize the latest developed technology software to simplify and process personnel efficiently
- Maintain a strong support system within the Commission to provide information and data to all County Departments, including Nassau Community College and the Nassau Health Care Corporation
- Continue streamlining methods and procedures to process personnel transactions and payroll certifications expeditiously
- Fingerprint County employees as part of background checks to limit County liability

OBJECTIVES

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

2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Civil Service Commission are \$5.6 million, a 15.2% increase from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$5.3 million, a 16.3% increase from the 2019 Projection. The increase in expenses is primarily due to the implementation of hiring plan to fill up the vacancies in the 2020 Proposed Budget compared to the 2019 Projection.

CIVIL SERVICE COMMISSION



Other Than Personal Services (OTPS) is \$293,569, a 2.4% decrease or \$7,278 lower than the 2019 Projection, primarily due to lower than anticipated costs for examination costs in 2020.

Revenues in the 2020 Proposed Budget for the Civil Service Commission are \$420,350, a 10.8% decrease or \$50,880 lower than the 2019 Projection. This decrease is due to the absence of a NHCC Reimbursement.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	4,526,689	5,114,305	4,594,829	5,344,224
	BB - EQUIPMENT	-	-	-	5,000
	DD - GENERAL EXPENSES	127,632	250,847	250,847	268,569
	DE - CONTRACTUAL SERVICES	-	50,000	50,000	20,000
EXP Total		4,654,320	5,415,152	4,895,676	5,637,793
REV	BF - RENTS & RECOVERIES	1,842	50,000	50,430	-
	BH - DEPT REVENUES	380,354	420,800	420,800	420,350
REV Total		382,196	470,800	471,230	420,350

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	BOARD	-	3	-
	CSEA	44	42	46
	ORDINANCE	2	2	2
Full-Time Total		46	47	48
Part-Time		48	33	50
Part-Time Total		48	33	50
Seasonal		1	-	1
Seasonal Total		1	-	1



PERFORMANCE MANAGEMENT

Civil Service Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Applications Reviewed	Includes the number of applications for employment or examination physically reviewed by the Civil Service Commission. This process removes candidates that do not meet the minimum qualifications being sought.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Candidates Scheduled	Includes the number of examination candidates scheduled.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Class Specs Reviewed/Revised	Includes the number of class specifications written and revised.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Criminal & Residency Invest	Includes the number of criminal and residency investigations of each applicant that have answered yes to questions 7-12 on a civil service application or has provided discrepancies between a current application and their previous ones.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	CS-4'S Reviewed	Includes the number of CS-4 forms (position classification request) reviewed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Employment Investigations	Includes the number of investigations of employment. This includes the verification of education, experience and residence of each examination or employment application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Examinations Announced	Includes the number of examinations announced by the Civil Service Commission.	To provide more assistance to other employers/recruiters so that where hires are being affected, our Nassau County residents will be made aware of opportunities.
Government Efficiency	Fingerprinting	Includes the number of candidates fingerprinted, in accordance with local ordinance or for investigatory concerns arising from an application.	Review applications for employment and examinations. Conduct employment investigations. Coordinate criminal and residency investigations. Fingerprint in accordance with Local Law 14-2003.
Government Efficiency	Positions Audited	Includes the number of positions audited to determine the relationship between title and functionality of duties being performed.	Assist departments and agencies in achieving and maintaining properly classified positions.
Government Efficiency	Psychological Testing	Includes the number of psychological tests scheduled, administered, reviewed and referred. Certain job titles require psychological examinations - these include but are not limited to Police Officer, Probation Officer, Deputy Sheriff, Correction Officer, as well as all Correction Officer titles.	Provide psychological examination on all candidates applying for any of the law enforcement titles.

CIVIL SERVICE COMMISSION



Civil Service Commission					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Applications Reviewed	14,692	14,821	16,500	6,738	16,500
Candidates Scheduled	6,096	4,365	7,900	2,380	7,000
Class Specs Reviewed/Revised	59	93	50	22	50
Criminal & Rsdncy Invest	721	789	528	273	640
CS-4'S Reviewed	3,535	3,656	2,500	1,140	2,500
Employment Investigations	23,959	25,277	28,000	11,454	28,000
Examinations Announced	248	233	190	112	180
Fingerprinting	400	413	350	119	350
Positions Audited		19	10	3	10
Psychological Testing	375	280	500	102	300



COURTS

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

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the Court is \$1.2 million, a decrease of \$69,583 or 5.6%, primarily due to lower Health Insurance Premiums. The related State reimbursement is \$1.2 million, which is an increase of 12.4% compared to the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AB - FRINGE BENEFITS	1,068,329	1,234,691	1,234,691	1,165,108
EXP Total		1,068,329	1,234,691	1,234,691	1,165,108
REV	SA - STATE AID - REIMBURSEMENT OF EXP	1,041,430	1,023,248	1,023,248	1,150,000
REV Total		1,041,430	1,023,248	1,023,248	1,150,000



OFFICE OF THE DISTRICT ATTORNEY

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

The U.S. Department of Justice's Bureau of Justice Statistics ranks Nassau County as the 32nd largest criminal jurisdiction in the United States. Accordingly, the Nassau County District Attorney's Office is one of the largest prosecutor's offices in the nation. With nearly 400 full-time staff members, the District Attorney's Office prosecutes approximately 30,000 cases each year, ranging from misdemeanor theft, assault, weapons, drugs, and vandalism offenses to felony homicides, sex assaults, robberies, burglaries, and vehicular manslaughter. It also proactively investigates violent gang networks, organized crime enterprises, complex embezzlement schemes, government corruption, sophisticated white-collar frauds, and cybercrime, among a multitude of other categories. Beyond prosecution, however, the District Attorney's Office also undertakes a myriad of crime prevention, civil forfeiture, youth outreach, victim relations, and community affairs programs. As it is responsible for such a broad array of services, the District Attorney's Office has been carefully and thoughtfully divided into various service departments, each specializing in a field of criminal investigation, prosecution, or community relations.

OFFICE MANAGEMENT

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

MAJOR CASE DIVISION

The Major Case Division is responsible for the prosecution of the most severe crimes committed in Nassau County. It is comprised of four bureaus, each of which is overseen by a respective Bureau Chief. The Executive Assistant District Attorney for Major Cases heads the Division and reports to the Chief Assistant District Attorney.

- **Major Offense Bureau** investigates and prosecutes homicides and other serious violent felonies committed within Nassau County.
- **Special Victims Bureau** prosecutes all sex crimes, domestic violence cases, human trafficking, elder abuse, disabled abuse, and child abuse cases.
- **Vehicular Crimes Bureau** prosecutes drunk, drugged, and reckless driving, vehicular assaults, and vehicular homicides.



- **Special Operations, Narcotics and Gangs Bureau** handles the investigation and prosecution of all major narcotics distribution rings, weapons trafficking, and gang operations in Nassau County.

GENERAL LITIGATION DIVISION

The Litigation Division is responsible for the prosecution of criminal cases in the various courts of Nassau County. It is comprised of five bureaus, each of which is overseen by a respective Bureau Chief. The division is headed overall by the Executive Assistant District Attorney for General Litigation, who reports to the Chief Assistant District Attorney.

- **County Court Trial Bureau** prosecutes felony cases (i.e., crimes designated by law for which a court may impose a sentence in excess of one year). Examples of felonies handled by this bureau include burglary, robbery, grand larceny, identity theft, forgery, assault, and weapons possession. It contains the Hate Crimes Unit, which vigorously investigates and prosecutes any hate crime or bias-related incident occurring in Nassau County.
- **District Court Trial Bureau** prosecutes all misdemeanor cases (i.e., crimes designated by law to be punishable by imprisonment not to exceed one year) and non-criminal offenses (i.e., violations and traffic infractions). The Bureau staff also is responsible for the Arraignment Part, which is open seven days a week, 365 days a year, to ensure that a judge promptly arraigns individuals arrested for all crimes, including felonies, and is additionally responsible for staffing the City Courts of Long Beach and Glen Cove.
- **Early Case Assessment Bureau's** primary responsibility is to assess and analyze charges at the arrest-stage of a criminal prosecution. The Bureau coordinates with the County's many police agencies to ensure that in every arrest, the District Attorney files a legally sufficient charge and contacts witnesses and victims at the earliest possible time. Additionally, the Bureau is responsible for staffing a 24-hour desk that allows for around-the-clock communication between the District Attorney's staff and members of Nassau County's law enforcement community.
- **Felony Screening Bureau** evaluates felony arrests made by the various County law enforcement agencies to determine whether the District Attorney can and should prosecute a case as a felony in the courts of Nassau County.
- **Grand Jury Bureau** presents felony cases to the Nassau County Grand Jury for indictment. It is further responsible for handling all fugitive and extradition proceedings.
- **Specialized Courts.** The District Attorney staffs and participates in a number of specialized court programs in order to bring about custom-track prosecutions that focus more so on the type and degree of offender, rather than the type and degree of offense. The Specialized Courts in Nassau County include Veterans Court, Mental Health Court, Human Trafficking Court, Adolescent Diversion Part, Youth Court, Judicial Diversion Part, and the DWI Parts.
- **Warrant Desk:** The Warrant Desk has 24/7/365 responsibility for drafting applications for search and arrest warrants and other court orders on behalf of law enforcement organizations.



INVESTIGATIONS DIVISION

The Investigations Division is responsible for the investigation of complex criminal activity in Nassau County and the prosecution of the resultant cases. It is comprised of six bureaus and two independent units, each of which is overseen by a respective Bureau or Unit Chief. The division is headed overall by the Executive Assistant District Attorney for Investigations, who reports to the Chief Assistant District Attorney.

- **Financial Crimes Bureau** investigates and prosecutes complex, sophisticated and substantial financial crimes including identity theft, loan fraud, credit card fraud, check fraud, bank fraud, financial internet fraud, insurance fraud, welfare fraud, Medicaid fraud, immigrant fraud, workers' compensation fraud, home improvement fraud, embezzlement, extortion, unlicensed practice of professions, unemployment fraud, tax fraud, trademark counterfeiting, and the creation and use of fraudulent identification and other forged documents. The Bureau is subdivided into three specialized units: The Public Assistance Fraud, Environmental Crimes, and Vehicle Theft and Fraud. The Public Assistance Fraud Unit focuses on frauds perpetrated by recipients of various government assistance programs, including Medicaid, welfare, food stamps, and child care: The Environmental Crimes Unit focuses on crimes involving air, land and water contamination resulting from illegal dumping, storage, and transportation of hazardous or toxic chemicals or materials, as well as other crimes which damage the ecosystem of the County: The Vehicle Theft and Fraud Unit targets frauds implicating automobiles and liability insurance.
- **Public Corruption Bureau** uncovers and prosecutes corruption in Nassau County. The Bureau handles cases involving political corruption, police misconduct, school and special district fraud, crimes committed at the jail, as well as crimes committed by employees of public entities who abuse their positions.
- **Rackets and Enterprise Crime Bureau** investigates and prosecutes systematic criminal activity committed by organized crime and criminal enterprises. The Bureau's cases include enterprise corruption, extortion, coercion, gambling, money laundering, bribery, and violations of the New York prevailing wage law. Additionally, the Bureau contains two specialized units: the Labor Unit and the Money Laundering and Cyber Crime Unit.
- **Civil Forfeiture Bureau** secures the forfeiture of vehicles and other personal property used as instrumentality of a crime. It is also the Civil Forfeiture Bureau's responsibility to prepare and submit requests for Federal asset forfeiture sharing and to ensure the deposit and dispersal of forfeited proceeds and the liquidation of other items forfeited through its efforts. The Bureau is additionally responsible for effecting the eviction of tenants using rental property to operate any illegal business.
- **Criminal Complaint Unit** serves as an "open door" to the District Attorney's office. The Unit is available to assist the public in filing criminal complaints, both written and in person. This Unit will provide an initial assessment of the complaint for possible criminality and, if appropriate, forward the matter for follow-up to one of the investigative bureaus within the Office. If a case is not appropriate for the Office, the Criminal Complaint Unit will refer the complainant to the appropriate agency or office.



- **Animal Crimes Unit** investigates and prosecutes criminal offenses perpetrated against animals, including dogfighting, cockfighting, severe torture, criminal neglect, hoarding, illegal possession of wildlife, and competitive animal abuse.
- **Investigations Bureau** is responsible for the field and forensic operations of the Investigation Division. It is staffed by Special Investigators, Financial Investigators, and other technical specialists.

CONVICTION INTEGRITY DIVISION

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

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

ADMINISTRATION DIVISION

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

- **Office of Technology Services** is responsible for the information technology utilized by the office, including hardware and software applications. It is also responsible for system security and the various communication platforms employed by the office.
- **Department of Office Services** is responsible for office supply, fiscal administration, budget preparation, contracting, billing, and payroll services.
- **Human Resources** is responsible for personnel services.
- **Process Bureau** is primarily responsible for service of process, archiving, and interdepartmental file transfers.

COMMUNITY RELATIONS DIVISION

The Community Relations Division of the Office is comprised of the Office of Community Affairs, the Office of Immigrant Affairs, the Office of Youth Development, the Office of Reentry Programming, the NCDCA Recruitment Program, and all associated outreach functions and committees. Collectively, these office sections are responsible for community initiatives



undertaken by the Office, and the District Attorney tasks them with reducing crime, enhancing public safety, and improving the quality of life for County residents. The division is headed overall by the Deputy Executive Assistant District Attorney for Community Relations, who reports to the Executive Assistant District Attorney for Major Cases.

- **Office of Community Affairs** manages various community relations programs and serves as the primary point of contact for community partnership requests. The Office operates community forums such as the Heroin Prevention Task Force and the Long Island Youth Safety Coalition. It also organizes school outreach assemblies, lectures, and programs, including the “Not My Child” Heroin Education Program, the “Choices and Consequences” Safe Driving Program, the Smart Social Media and Anti-Bullying Workshop, and the “Street Encounter” Police Interaction Program. Finally, the Office of Community Affairs coordinates youth programs such as the Molloy College Summer Camp, the Long Island Youth Mentoring Program, and Project Safe Neighborhood.
- **Office of Immigrant Affairs** helps Nassau County’s large immigrant or foreign-born population navigate the criminal justice system, encouraging immigrants to cooperate with law enforcement, and providing aid to limited-English speakers who are witnesses to or victims of crimes.
- **Office of Youth Development** is primarily responsible for the NCDA Youth Court, which provides young people (ages 11-17) who have committed non-violent crimes with the opportunity to take responsibility for their actions, serve their community, and learn character and career-building skills. The Youth Court program recruits high school students from across the County for the roles of prosecution and defense advocates, as well as bailiff and clerk. Students volunteer for community service credit, college application building, or a letter of recommendation to a future employer, but many volunteer purely out of an interest in the criminal justice system. Besides these inducements, the Office gives high school students the opportunity to have law students mentor them at the Maurice A. Deane School of Law at Hofstra University. The mentorship continues through the actual proceedings, where the law students will “second-seat” the high school advocates during the course of Youth Court. To round-out the cycle, the Youth Court Director administers an externship program at Hofstra Law School, for which the law student mentors receive credit and through which they become familiar with the process and benefits of Youth Court and other diversion programs.
- **Office of Reentry Programming**, which includes the NCDA Community Partnership Program (CPP), is measured by both educational and employment achievements, along with re-offense reduction, with the ultimate objective being an individual’s successful “re-entry” into the community in a productive, law-abiding manner. CPP provides re-entry services for conditionally-released defendants, accepting referrals from the Nassau County Probation Department and the New York State Department of Corrections and Community Supervision (DOCCS). Individuals (termed CPP’s “clients” or “program participants”) are selected for referral by these agencies based upon risk assessments, including lifestyle, gang affiliation, and support structure. All agency referrals are upon consent of a supervising prosecutor. Through its services to the court system, including post-release services, CPP strives to reduce the risk of re-offense, facilitate re-entry, and mitigate collateral consequences of criminal convictions where possible. Where applicable, results



and achievements are reported back to referring agencies. CPP receives ancillary clientele from at-risk individuals in the local communities, as assessed by an assistant district attorney, a referring law enforcement agency, or both.

“SMART PROSECUTION” INITIATIVES

The NCDA maintains two specialty “shops” for smart prosecution initiatives, which fall under the direct supervision of the Deputy Executive ADA for Litigation Operations. Collectively, these contingents are responsible for ensuring office resources are most appropriately expended to reduce crime rates in Nassau County.

- **Crime Strategies Unit** employs an Intelligence-Driven Prosecution model to reduce crime; identifying individuals who are responsible for a disproportionate amount of crime in Nassau County and then providing the intelligence-based support for their prosecutions. The unit is comprised of analysts from the NCDA, the New York National Guard, and the High Intensity Drug Trafficking Area (HIDTA) program.
- **Office of Alternative Sentencing and Programming** oversees alternative-to-incarceration prosecution options for adjudicating felony and misdemeanor cases in Nassau County, where pending cases are permitted upon court, defense, and prosecutor consent to be diverted to a self-sufficiency program curriculum that addresses facets of education, vocational training, child and family care, and life stabilization. The office was designed to serve three specific functions: it identifies and assesses program partners for inclusion in the NCDA alternative sentencing catalogue, it formulates and maintains office-wide alternative sentencing policies, protocols and contracts, and (3) it uses data-driven analytics and other quality assurance tools to ensure that only the most effective programs are utilized by NCDA prosecutors.

GOALS

- Fairly, efficiently, and ethically prosecute all offenses occurring within Nassau County.
- Secure just convictions through the plea, trial, and appellate processes.
- Achieve across-the-board reduction in Nassau County crime rates through application and oversight of comprehensive crime prevention strategies.
- Investigate criminal activity and enterprises both proactively and in coordination with Federal, State, and local law enforcement partners.
- Promote public confidence in the criminal justice system through transparency, accountability, responsiveness, and impartiality.
- Provide professional guidance and essential services to crime victims.

OBJECTIVES

- Leverage the full potential of 21st century technology to detect, disrupt, and eliminate massive criminal enterprises.
- Enhance communication and coordination between law enforcement partners.
- Target key criminal infrastructure through continued application of intelligence-based prosecution initiatives.



- Advance “custom-track” prosecutions through Nassau’s numerous specialized court programs in order to address the underlying issues at the heart of each crime.
- Enhance community outreach programs in order to reduce criminal justice contact, re-offense, addiction, quality of life crime, and major index crime.
- Expand and strengthen mechanisms for public reporting of criminal activity.
- Develop and maintain ongoing dialogue with all Nassau residents, regardless of cultural, national, religious, economic, and linguistic differences, to foster compassion and trust
- Implement nationwide best practices in matters of discovery, forensic investigation, litigation, analytics, and conviction integrity.
- Attract and retain premier office staff with sustained recruitment initiatives.

2020 BUDGET HIGHLIGHTS

The Office of the District Attorney requested an increase in the budget that would enable the office to modernize, expand, and retain qualified staff. The District Attorney has been subsisting at turn-of-the-century staffing levels while the court system, the profession of prosecution, the technological sophistication of crime, and the array of crimes have all broadened in scope. In 2001, the District Attorney had an allocation of 169 ADAs to staff nine bureaus; in 2016, it received an allocation of 178 ADAs to staff fifteen bureaus. Based on the case made by the NCDA, the Administration agreed to increase the level of funding over a two-year period, which will increase the District Attorney’s ability to fill its numerous vacant positions, increase retention and grow the office to the appropriate levels.

The expenses for the Office of the District Attorney for the 2020 Proposed Budget are \$47.7 million, approximately \$5.7 million or a 13.5% increase from the 2019 Projection. The 2020 Salaries, Wages & Fees appropriation of \$43.7 million is a \$4.3 million or 10.8% increase from the 2019 Projection, primarily due to adjustments for non-union employees such as Assistant District Attorneys (ADA) to comparable jurisdictions. The newly mandated Criminal Justice Reform policies, which are to begin January 2020, have also contributed to the increase in expenses.

The 2020 Proposed Budget funds \$4.0 million in Other Than Personal Services (OTPS), an increase of \$1.4 million from 2019.

Revenues for the Office of the District Attorney in the 2020 Proposed Budget are \$799,037 which remains relatively flat from the 2019 Projections.

DISTRICT ATTORNEY



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	37,613,111	42,708,360	39,436,551	43,714,852
	BB - EQUIPMENT	62,855	65,500	65,500	490,000
	DD - GENERAL EXPENSES	1,171,011	1,102,000	1,102,000	1,431,000
	DE - CONTRACTUAL SERVICES	1,339,663	1,407,079	1,407,079	2,037,037
EXP Total		40,186,641	45,282,939	42,011,130	47,672,889
REV	BD - FINES & FORFEITS	7,500	-	-	-
	BF - RENTS & RECOVERIES	66,699	-	99,831	-
	BH - DEPT REVENUES	3,431	1,000	21,004	2,500
	BJ - INTERDEPT REVENUES	301,015	307,035	307,035	413,744
	BW - INTERFD CHGS - INTRFND CHARGES REV	250,000	250,000	250,000	250,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	36,235	36,000	36,000	36,000
	SA - STATE AID - REIMBURSEMENT OF EXP	76,793	76,793	76,793	76,793
REV Total		741,673	670,828	790,663	779,037

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	132	134	153
	ELECTED OFFICIAL	1	1	1
	IPBA	34	39	39
	ORDINANCE	218	219	231
Full-Time Total		385	393	424
Part-Time		10	14	11
Part-Time Total		10	14	11



BOARD OF ELECTIONS

The Board of Elections is responsible for registering voters, maintaining their records, and conducting presidential primaries, Federal non-presidential primaries, State primaries, County primaries, and general elections, as well as special elections called by the Governor or the County Executive. In addition, the Governor and New York State Legislature have established early voting commencing in 2019.

The Board of Elections supplies voting machines and data, and assists in ballot preparation for Village, School District, and Special District elections. The Board conducts or assists in administering approximately 200 elections annually Countywide. 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 and the New York State Department of Health records to remove duplicate voter registrations. The Nassau County Board of Elections adheres to all mandated Federal and State laws and regulations.

GOALS

- Comply with the New York State Election Law and the mandates required by the 1995 National Voter Registration Act (NVRA) and the 2002 Help America Vote Act (HAVA)
- Prepare for and implement required changes mandated by the Federal government
- Continue to implement changes handed down by the State of New York, including the newly created early voting laws.
- Conduct bi-partisan electronic voting machine demonstrations and voter registration forums for high schools and civic organizations in an effort to increase voter turnout
- Implementation of cybersecurity plan to ensure security of New York State's election infrastructure as set forth by the New York State Board of Elections and Department of Homeland Security

OBJECTIVES

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

BOARD OF ELECTIONS



- Ensure that new residential units and voters within the County are reflected in the correct election districts
- Update and enhance the Board's website and develop using social media platforms to inform voters and potential voters of registration deadlines as well as election dates

2020 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2020 Proposed Budget are \$22.5 million, a \$4.7 million increase from the 2019 Projection. Salaries, Wages & Fees is \$19.1 million, an increase of \$4.1 million from the 2019 Projection. The 2020 salary increase is mainly due to the County's support of early voting.

Other Than Personal Services (OTPS) is \$3.4 million, a \$592,806 increase from the 2019 Projection mainly due to the cost for the required implementation of Electronic Poll Book Bill for voting.

The revenues for the Board of Elections in the 2020 Proposed Budget are \$190,000, which is a decrease of \$165,501 from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	15,256,726	15,841,836	14,963,634	19,077,418
	BB - EQUIPMENT	72,667	58,081	58,081	70,880
	DD - GENERAL EXPENSES	2,140,313	2,253,290	2,253,290	2,766,835
	DE - CONTRACTUAL SERVICES	461,427	513,087	513,087	579,549
EXP Total		17,931,133	18,666,294	17,788,092	22,494,682
REV	BF - RENTS & RECOVERIES	245,367	150,000	315,501	150,000
	BH - DEPT REVENUES	15,778	40,000	40,000	40,000
REV Total		261,144	190,000	355,501	190,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	BOARD	2	-	2
	CSEA	131	136	133
	ORDINANCE	22	18	21
Full-Time Total		155	154	156
Part-Time		-	41	-
Part-Time Total		-	41	-
Seasonal		-	36	-
Seasonal Total		-	36	-



OFFICE OF EMERGENCY MANAGEMENT

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

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

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

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

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

GOALS

Provide Nassau County with a support team of professional personnel who are capable of responding to the multi-faceted needs related to emergency management. This team of professionals facilitates the development of plans that address the procedures and responsibilities of those entities that participate in planning, mitigating, responding, and recovering from disasters in the County. OEM will:

- Act as the coordinating agency during an incident or emergency, facilitating communication and activities between local, County, State, and Federal government agencies and other public and private organizations



- Continue to provide emergency management training to staff members to include National Incident Management System (NIMS), Incident Command System (ICS) and position specific training relevant to Incident Management Assistance Teams (IMAT)
- Continue to review and, as necessary, revise existing emergency plans including the County's Hazard Mitigation Plan and Comprehensive Emergency Management Plan
- Continue to manage the County's emergency notification (reverse 911) system
- Continue to provide targeted funding to County agencies performing duties relevant to the objectives and guidance stated in the Homeland Security Grant Programs the Office administers
- Increase public awareness of hazard preparedness through frequent updates of information on the County's website, other social media, public service announcements on broadcast TV and radio, presentations of information at local Town Halls and civic group meetings, publication/distribution of readiness brochures, and the organization and operation of community events
- Continue to enhance the capabilities of the new Emergency Operations Center (EOC) to keep pace with technological advances in communications and incident management
- Continue the procurement of commodities for the Nassau County stockpile that include, but are not limited to, cots, special needs cots, portable toilets, disposable clothing, meals ready to eat, bottled water, tarps and pet shelter supplies
- Recruit and train additional volunteers for the Citizens Corps Program who will be trained to assist OEM during emergency operations including assisting the Red Cross in the administration and management of emergency shelters (general population, special needs, and pet shelters)
- Work with adjacent county and city jurisdictions to establish a regional approach to all hazard planning, mitigation, preparedness, response, and recovery

OBJECTIVES

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

EMERGENCY MANAGEMENT



2020 BUDGET HIGHLIGHTS

Expenses for the Office of Emergency Management (OEM) in the 2020 Proposed Budget are \$1.1 million, an increase of \$265,403 compared to the 2019 Projection. The 2020 Proposed Budget provides additional resources to assist with emergency preparedness.

Federal Aid for the Office of Emergency Management in the 2020 Proposed Budget is \$480,012 which remains flat from the 2019 Projection. The County receives Federal Aid as a pass-thru via New York State that reimburses the County for incurred eligible expenses.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	771,301	993,614	802,480	1,077,757
	DD - GENERAL EXPENSES	2,495	8,572	18,446	8,572
EXP Total		773,796	1,002,186	820,926	1,086,329
REV	B1 - GIFTS	-	-	9,874	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	-	480,012	480,012	480,012
REV Total		-	480,012	489,886	480,012

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	5	4	4
	ORDINANCE	3	4	4
Full-Time Total		8	8	8
Part-Time		1	-	1
Part-Time Total		1	-	1

EMERGENCY MANAGEMENT



PERFORMANCE MANAGEMENT

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

Office of Emergency Management					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 1Q YTD Actual	2020 Target
Communications Tests	52	52	52	13	52
Grants Awarded to OEM	3	4	3	0	3
OEM Employee Training	35	20	20	5	20
OEM EOC Testing	12	12	12	3	12
Recruited Volunteers	123	100	100	25	100
Training-ICS	795	725	200	200	200



FIRE COMMISSION

The Nassau County Fire Commission is the primary liaison between County government and the seventy-one fire departments that comprise our Nassau County Fire Services. The Fire Commission's three main components include the Nassau County Fire Marshal's Office, Nassau County Fire Communications, and Nassau County Fire/Police EMS Academy. Within these components, are the following divisions and special units which work both independently and collaboratively to ensure the public's safety.

FIRE INVESTIGATION DIVISION

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

INDUSTRIAL INSPECTION DIVISION

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

HAZARDOUS MATERIALS DIVISION

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

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



GENERAL INSPECTION DIVISION

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

SPECIAL FACILITIES UNIT

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

PERMITS DIVISION

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

FIRE COMMUNICATIONS DIVISION (BUREAU OF FIRE AND RESCUE SERVICES)

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

FIRE-POLICE EMERGENCY MEDICAL SERVICES (EMS) ACADEMY

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



licensing exams and certifications. The Fire-Police EMS Academy utilizes the latest training techniques and equipment to ensure it prepares medical first responders for any emergency.

GOALS

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

OBJECTIVES

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

2020 BUDGET HIGHLIGHTS

The expenses for the Fire Commission in the 2020 Proposed Budget are \$27.2 million, a \$1.9 million or 7.7% increase from the 2019 Projection. Salaries, Wages & Fees are \$11.5 million, a 9.7% increase from the 2019 Projection, primarily due to the provision of additional Fire Marshals. The additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections. Fringe Benefit costs total approximately \$6.5 million, a 6.5% increase from the 2019 Projection which is attributable to an increase in health insurance and pension costs.

Other Than Personal Services (OTPS) expenses in the 2020 Proposed Budget are \$5.2 million, a \$250,241 or 5% increase from the 2019 Projection mainly due to increases in Equipment and Contractual Services.

The revenues for the Fire Commission in the 2020 Proposed Budget are \$27.2 million, which is an increase of \$2.5 million or 10.3% from 2019 Projection, primarily due to the increase of

FIRE COMMISSION



Property Tax as well as the cyclical nature of Fire Commission permit expirations and renewal fee collections.

FIRE COMMISSION FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	9,651,110	10,514,692	10,504,752	11,523,139
	AB - FRINGE BENEFITS	5,947,950	6,108,190	6,092,338	6,485,830
	BB - EQUIPMENT	74,204	33,056	33,056	142,107
	DD - GENERAL EXPENSES	108,294	197,800	197,800	213,800
	DE - CONTRACTUAL SERVICES	4,658,205	4,762,188	4,762,188	4,887,378
	HH - INTERFD CHGS - INTERFUND CHARGES	9,737	-	-	-
Expenses Excluding Interdepartmental Transfers		20,449,499	21,615,926	21,590,133	23,252,254
Interdepartmental Transfers		3,341,736	3,707,274	3,707,274	3,996,993
Expenses Including Interdepartmental Transfers		23,791,235	25,323,200	25,297,407	27,249,247
REV	BE - INVEST INCOME	9,141	-	7,850	-
	BF - RENTS & RECOVERIES	25,026	-	81,930	-
	BH - DEPT REVENUES	7,552,137	8,300,600	7,600,600	8,200,600
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	404,691	404,691	404,691	404,691
	IF - INTERFD TSFS - INTERFUND TRANSFERS	385,841	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	158,225	180,000	180,000	180,000
	TL - PROPERTY TAX	15,256,174	16,437,909	16,436,922	18,463,956
Revenues Excluding Interdepartmental Transfers		23,791,235	25,323,200	24,711,993	27,249,247
Interdepartmental Transfers		-	-	-	-
Revenues Including Interdepartmental Transfers		23,791,235	25,323,200	24,711,993	27,249,247

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	88	93	96
Full-Time Total		88	93	96
Part-Time		36	31	35
Part-Time Total		36	31	35



PERFORMANCE MANAGEMENT

Fire Commission			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Fire Investigations Closed	Includes the percentage of fire investigations conducted in which the original cause of the fire was successfully determined.	Provide expert service to the 71 fire departments and protect the citizens throughout the County by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson.
Public Safety	Emergency Light Tests	Includes the number of Emergency Light Systems tested, whether the light is supplied by battery packs or stand-by Generators.	Increase the safety of the public throughout the County by better insuring that in cases of power failure/blackout, places of public assembly will be properly illuminated to allow the public to egress.
Public Safety	Fire Alarm Permits	Includes the number of Fire Alarm permits processed for fire alarm systems installed.	Protect the lives and property of the public from fire by ensuring that fire alarms systems are installed properly and maintained in order to operate properly and to prevent false alarms.
Public Safety	General Inspections	Includes the number of general building inspections conducted.	Inspect buildings for fire hazards to reduce the risk of fire incidents through quality inspections.
Public Safety	Holiday Safety Inspections	Includes the number of holiday safety inspections conducted.	Protect the lives and property of the public from fire in mercantile occupancies with emphasis on inspections during the high volume shopping months of October through December.
Public Safety	Night Safety Inspections	Includes the number of night safety inspections conducted.	Protect the lives and property of the public from fire in public assembly occupancies by insuring that exits are maintained open and clear and that the occupancy is not overcrowded.

Fire Commission					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% Fire Investigations Closed	82.4%	68.7%	85.0%	57.6%	75.0%
Emergency Lighting Tests	2,403	2,476	2,000	799	2,000
Fire Alarm Permits	19,542	20,252	15,000	6,037	18,000
General Inspections	4,221	3,718	4,000	1,391	3,800
Holiday Safety Inspections	378	514	300	0	400
Night Safety Inspections	241	452	250	81	300



DEPARTMENT OF HEALTH

The Nassau County Health Department mission is to promote and protect the health of all who live, work and play in Nassau County. Our vision is to lead a public health system that works to create healthy communities. These ideals led the Department to be recognized by the National Association of City and County Health Officials (NACCHO) as the 2018 “Local Health Department of the Year.”

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.

DIVISION OF MINORITY HEALTH AND SOCIAL HEALTH INITIATIVES

This Division works to eliminate health disparities and ensure health equity and social justice.

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 two community-based WIC centers in 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.



- **Childhood Lead Poisoning Prevention 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. Services include evaluations to determine eligibility, and a comprehensive array of services to eligible children, including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family training and transportation.
- **Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program reimburses contracted providers for evaluation, center-based programs and itinerant services. Eligibility and level of service is determined by local school districts through Committees on Preschool Special Education (CPSE). The program also oversees a County-wide transportation system for both EI and Preschool Programs. The Program also provides financial support summer school programs for 5-21 years old.
- **Children with Special Health Care Needs Program (CSHCN)** is an information and referral service designed to assist families of children birth to 21 years who have serious or chronic physical, developmental, behavioral or emotional conditions. The function provides information, refers community resources, links appropriate health and related services and assures access to quality health care

DIVISION OF POPULATION HEALTH

- **Disease Investigation and Control** includes the Bureaus of Communicable Disease, HIV/STD, and Tuberculosis, which protect the public from the spread of these diseases through education, surveillance, reporting, contact investigation, immunization and outbreak control.
- **Epidemiology and Planning** is responsible for providing quality 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. Innovations to improve efficiencies and outcomes are facilitated by this Division. 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



improvement plan, and a strategic plan for the Department. This Division also coordinates accreditation activities.

- **Public Health Emergency Preparedness (PHEP)** utilizes CDC funding to enhance the Department's ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear, and radiological events. The PHEP Division manages the Health Desk at the Nassau County Office of Emergency Management. The Division is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC), which has over 1,000 medical professional volunteers committed to support the Health Department's emergency response capability.

The Department receives more than \$11 million in grant funding in a variety of areas and is the grantee for the Federal Ryan White Part A funds to the Nassau-Suffolk Eligible Metropolitan Area (EMA). New York State reimburses a minimum of 36% of Public Health and mandated expenditures.

GOALS

- Prevent environmental health hazards through assessment, regulation, and remediation while promoting healthy behaviors through education, outreach, and training
- Promote equal access in diverse cultural communities by addressing language barriers to ensure appropriate healthcare and allied services
- Develop and disseminate local health data
- Create innovative solutions to public health problems
- Protect the residents of Nassau County from the spread of communicable diseases

OBJECTIVES

- Develop an infrastructure to respond to natural and man-made disasters
- Investigate and control communicable diseases
- Insure public safety through certification, inspection, investigation, enforcement, and monitoring activities
- Improve the quality of life for residents through health education

2020 BUDGET HIGHLIGHTS

Expenses for the Health Department in the 2020 Proposed Budget are \$164.8 million, a 1.0% decrease from the 2019 Projection. Salaries, Wages & Fees are \$15.6 million, an 9.0% increase from the 2019 Projection, which includes additional 5 new Sanitarian positions to maintain and improve food safety.

The 2020 Proposed Budget funds \$1.4 million in Other Than Personal Services (OTPS), an increase of 19.8%, compared to the 2019 Projection.

HEALTH DEPARTMENT



Preschool and Early Intervention services are budgeted at \$137.0 million, which is 2.3% decrease from the 2019 Projection, that includes additional expenses of \$4.7 million from 2018; and an increase of \$1.5 million or 1.1% compared to the 2019 NIFA Conformed Budget. This is to provide all services for the anticipated caseload level as authorized by school districts to approved applicants.

The 2020 Proposed Budget assumes the Health Department will realize \$89.2 million in revenue, a 1.0% decrease from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	13,984,400	15,574,385	14,345,080	15,631,121
	BB - EQUIPMENT	87,014	43,000	43,000	59,597
	DD - GENERAL EXPENSES	605,814	746,663	746,663	921,663
	DE - CONTRACTUAL SERVICES	380,781	342,353	342,353	375,072
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER-DEPARTMENTAL CHARGES	4,956,853	5,722,958	5,722,958	5,767,822
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	135,579,637	135,500,000	140,200,000	137,000,000
EXP Total		160,594,499	162,929,359	166,400,054	164,755,275
REV	BC - PERMITS & LICENSES	6,834,984	6,010,840	6,002,580	6,245,000
	BD - FINES & FORFEITS	305,885	245,000	245,000	300,000
	BF - RENTS & RECOVERIES	240,686	200,000	880,624	250,000
	BH - DEPT REVENUES	8,063,570	4,486,000	5,170,055	5,401,000
	BW - INTERFD CHGS - INTERFUND CHARGES REV	41,412	57,516	57,516	57,516
	SA - STATE AID - REIMBURSEMENT OF EXPENS	85,822,790	74,723,808	77,623,808	76,987,500
REV Total		101,309,327	85,723,164	89,979,583	89,241,016

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	172	156	164
	ORDINANCE	3	2	3
Full-Time Total		175	158	167
Part-Time		17	10	17
Part-Time Total		17	10	17
Seasonal		19	13	19
Seasonal Total		19	13	19



PERFORMANCE MANAGEMENT

Health Department			
Category	Performance Measures	Description	Goal Statement
Public Health	% Employees ICS Trained in each course, separately. Courses are 100, 200, 700 and 800.	Represents the percentage of total employees that have completed each, individual ICS 100, 200, 700 and 800 Training Course in order to prepare Staff to respond to a public health emergency. The Incident Command System (ICS) is a management system designed to enable effective and efficient domestic incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.	As part of emergency preparedness, the goal of the Health Department is to have all employees trained in the ICS system.
Environmental Health Regulation	% Sant Cmplnts Investigated	Includes the number of Community Sanitation Complaints (Rodents, Insects, Refuse, Lack of Heat) investigated as a percentage of those received and pending on a monthly basis.	To protect Public Health by investigating and mitigating complaints of poor sanitation that could be conducive to the transmission of disease.
Government Assistance	% Tobac Vendors Cmpl ATUPA	Includes the number of tobacco vendors in compliance with tobacco control laws (ATUPA - Adolescent Tobacco Use Prevention Act) as a percentage of the total number of vendors visited for inspection.	To protect Public Health by detecting and deterring the sale of tobacco products to underage youths.
Environmental Health Regulation	Artl XI Engrn Plans-Backlog	Details the engineering plan review for the Article XI program (Toxic and Hazardous Material Storage) Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by preventing releases of toxic and hazardous materials into the environment.
Environmental Health Regulation	Children's Camps Permitted	Includes the number of children's summer day camps permitted, which is a seasonal activity. Current and proposed state legislation which redefines a summer camp may significantly increase the number of camps permitted (and consequently inspected, safety plan reviewed, etc.)	To protect Public Health by enforcing the State Sanitary Codes and County Public Health Ordinances governing the operation children's summer day camps.
Environmental Health Regulation	Drinking Water-SDWIS Tests	Includes number of drinking water test results from water districts received, reviewed and entered into Safe Drinking Water Information System (SDWIS) each quarter.	To comply with State and Federal mandates requiring data entry of all water quality analysis into the SDWIS System.
Environmental Health Regulation	Enforcement Fines Assessed	Includes the amount of enforcement fines assessed by The Division of Environmental Health, which operates a weekly Administrative Court with Administrative Law Judges (ALJs) to prosecute non-compliant owners and operators that violate New York State Public Health Law, the State Sanitary Code and the Nassau County Public Health Ordinance.	To protect Public Health by enforcing the Public Health Law; to achieve compliance with the applicable codes and regulations, and deterring repeat offenses.
Environmental Health Regulation	Primary Food Inspections	Includes the total number of primary high, medium and low risk food inspections. These inspections are aimed at protecting and promoting health and the prevention of disease by assuring the safety and quality of food establishments.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Pub Water Sanitary Surveys	Includes the number of Public Water System Sanitary Surveys completed each quarter.	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation of public water systems.
Environmental Health Regulation	PWS Engrn Plans-Backlog	Details the engineering plan review for the Public Water Supply program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that public water system sources, treatment, storage and distribution are in compliance with public health law.
Environmental Health Regulation	Sub-Div Engrn Plans-Backlog	Details the engineering plan review for the Realty Subdivision program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that new residential developments are completed in compliance with public health law.
Environmental Health Regulation	Swimming Pool Engrn-Backlog	Details the engineering plan review for the Swimming Pool program. Includes the number of plans received, reviewed and the backlog on a monthly basis.	To protect Public Health by ensuring that public swimming pools are in compliance with public health law.
Environmental Health Regulation	Temp Food Svc Permits Issued	Includes Temporary Food Service permits issued to food vendors at events that last for a short period of time (typically one weekend).	To protect Public Health by enforcing the State Sanitary Codes and Nassau County Public Health Ordinances governing the operation food service establishments.
Environmental Health Regulation	Child Lead Poisoning Investigation Case Backlog	Includes the number of Child Lead Investigiton Cases pending (not initiated) each month.	To protect Public Health by ensuring that Enviromental Lead hazards are minimized in the facilities occupied by Lead Poisoned children.

HEALTH DEPARTMENT



Health Department					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual*	2020 Target
% Employees ICS 100 Trained	81.8%	81.9%	100.0%	80.7%	100.0%
% Employees ICS 200 Trained	46.9%	49.5%	100.0%	47.8%	100.0%
% Employees ICS 700 Trained	79.7%	63.2%	100.0%	78.3%	100.0%
% Employees ICS 800 Trained	62.1%	61.8%	100.0%	60.9%	100.0%
% Sant Cmplnts Investigated	88.8%	80.0%	90.0%	86.0%	90.0%
% Tobac Vendors Cmplc ATUPA	93.7%	95.0%	92.0%	95.0%	95.0%
Artl XI Engnr Plans-Backlog	18.0	12.0	3.0	8.0	4.0
Children's Camps Permitted	113	116	130	0	120
Drinking Water-SDWIS Tests	59,684	250,054	225,000	59,429	250,000
Enforcement Fines Assessed	\$187,155	\$657,595	\$245,000	\$300,600	\$300,000
Primary Food Inspections	6,253	5,597	7,000	1,217	7,000
Pub Water Sanitary Surveys	17	18	16	2	16
PWS Engnr Plans-Backlog	41.8	32.0	3.0	22.0	6.0
Sub-Div Engnr Plans-Backlog	7.0	5.0	2.0	5.0	2.0
Swimming Pool Engnr-Backlog	4.4	6.0	2.0	4.0	2.0
Temp Food Svc Permits Issued	1,921	1,704	1,500	194	1,700
Child Lead Investigation Backlog	NA	NA	NA	NA	8

* Drinking Water and Primary Food Inspections Reported Quarterly. Data through Q1 2019



OFFICE OF COMMUNITY DEVELOPMENT

The Office of Community Development (OCD) provides housing services and management of United States Department of Housing and Urban Development (HUD) funded grants.

COMMUNITY DEVELOPMENT UNIT

This Unit administers the following HUD grant programs

Community Development Block Grant Program (CDBG), a Federal entitlement program, assists low- and moderate-income persons and addresses urgent community development needs. HUD approves a County-developed Five-Year Consolidated Plan, which includes goals and objectives. Annual goals are set forth in an Annual Action Plan. The priorities established in the most recent Five-Year Plan (FY2015-2019) are housing and community development objectives. The County will update the five-year plan with the preparation and submission of an Annual Action Plan during the 2020 budget process.

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

Emergency Solutions Grants Program (ESG) is a Federal homelessness initiative that has five allowable components: 1) Emergency Shelter, 2) Street Outreach, 3) Rapid Re-Housing, 4) Homeless Prevention, and 5) HMIS (Homeless Management Information Systems). The program provides funding to help individuals and families quickly regain stability in permanent housing after experiencing a housing crisis or homelessness. The Emergency Shelter activities are funded to include operations, essential services and minor rehabilitation which allows the shelters to do routine physical upkeep of the rental properties if they own the shelter.

HOUSING AND HOMELESS SERVICES UNIT

This Unit administers the following HUD grant program:

Section 8 Housing Choice Voucher Program (HCV)

The HCV Program assists eligible families, including senior citizens and disabled households, to rent decent, safe, sanitary housing in the private rental market. The housing choice voucher gives the family the opportunity to rent affordable housing of their choice anywhere in the County. Three new full-time staff members will help reduce housing specialists' caseloads, allowing for

COMMUNITY DEVELOPMENT



more efficient case management and attention to the processing repayments and improved lease up rates for active vouchers.

GOALS

- Continue sending staff to HUD approved training courses
- Improve productivity with updated software and scanners
- Improve reimbursement timeliness of CDBG funding

OBJECTIVES

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

2020 BUDGET HIGHLIGHTS

Expenses in the 2020 Proposed Budget for the Office of Housing and Community Development are \$1.40 million a \$476,955 increase from the 2019 Projection. This funding provides additional staff to reduce caseloads for more effective case management.

The Homeless & Intervention staff will continue to work at the Department of Social Services (DSS) to enhance client support through a Memorandum of Understanding (MOU). DSS will also continue to record any related interdepartmental charges that are incurred from this program.

The revenues in the 2020 Proposed Budget for the Office of Housing and Community Development are \$632,858, which remains flat with the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	1,938,122	875,562	951,010	1,227,965
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	200,000
EXP Total		1,938,122	875,562	951,010	1,427,965
REV	BF - RENTS & RECOVERIES	-	-	1	-
	BG - REVENUE OFFSET TO EXPENSE	57,921	150,883	150,883	150,883
	BW - INTERFD CHGS - INTRFND CHARGES REV	27,298	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	426,999	370,750	370,750	370,750
	SA - STATE AID - REIMBURSEMENT OF EXP	73,821	111,225	111,225	111,225
REV Total		586,038	632,858	632,859	632,858

COMMUNITY DEVELOPMENT



Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	-	-	1
	ORDINANCE	13	13	16
Full-Time Total		13	13	17



COMMISSION ON HUMAN RIGHTS

To achieve its mission, the Commission on Human Rights:

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

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

GOALS

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

OBJECTIVES

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

HUMAN RIGHTS



2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the Commission on Human Rights includes \$458,920 in expenses, a \$91,511 increase from the 2019 Projections. Salaries, Wages & Fees are \$454,719, a \$91,511 increase from the 2019 Projection, primarily due to an increase in staffing.

Other Than Personal Services (OTPS) are \$4,201, which is flat with the 2019 Projections.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	475,846	473,670	363,208	454,719
	DD - GENERAL EXPENSES	768	4,201	4,201	4,201
EXP Total		476,614	477,871	367,409	458,920
REV	BF - RENTS & RECOVERIES	-	-	127	-
REV Total		-	-	127	-

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	4	3	4
	ORDINANCE	2	1	1
Full-Time Total		6	4	5
Part-Time		-	-	1
Part-Time Total		-	-	1



DEPARTMENT OF HUMAN SERVICES

The Department of Human Services comprises the Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, the Office for the Aging, the Office for Youth Services and the Office for the Physically Challenged.

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY, AND DEVELOPMENTAL DISABILITIES SERVICES

The mission of the Office of Mental Health, Chemical Dependency, and Developmental Disabilities Services is to ensure that there is a full continuum of services offering the highest quality of care possible. The Office also fosters the provision of services for the developmentally disabled that allows them to reach their potential for autonomous functioning and self-sufficiency. The Office is the “Local Governmental Unit” as defined in Section 41.13 of the New York State Mental Hygiene Statute.

GOALS

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

OBJECTIVES

- Administer the local planning, and the contract oversight process designed to address the needs of those with mental illness, substance use disorders and developmental disabilities. This includes ensuring the delivery of programs of prevention, diagnosis, care, treatment, social and vocational rehabilitation, special education, and training, consultation and public education
- Operate a single point of entry designed to facilitate client access to care management and mental health housing
- Direct the operation of the County’s Assisted Outpatient Treatment program that helps to ensure that people mandated to treatment by a court order are compliant with the plan of care
- Operate an Opioid Treatment Program licensed to provide clinical services for up to 600 people daily
- Maximize the use of appropriate services by mentally ill and/or chemically dependent clients involved with Probation, Misdemeanor Drug Court, Felony Treatment Court, Veterans Services and Mental Health courts
- Provide the psychological consultation services at Family Court that reduce the rate of remands for inpatient psychiatric evaluations



- Operate an Assessment and Referral Center that identifies DSS recipients that are in need of behavioral health care, and connects them to the appropriate service
- Provide educational services such as Mental Health First Aid and Opioid Overdose Prevention seminars to the community
- Work with the Correctional facility and local hospitals to enroll inmates into appropriate programs at the time of discharge
- Provide Disaster Mental Health interventions and trainings
- Operate an Employee Assistance Program for County employees in need of counseling
- Provide court ordered psychological evaluations and court testimony related to situations that arise when one with mental illness is involved with criminal or Family Court

OFFICE FOR THE AGING

As the Nassau County Area Agency on Aging (AAA), it is the mission of the Office for the Aging (OFA) to provide information, guidance and coordination of services necessary for seniors to remain safely at home and be connected to the community. Our goal is to promote choice, independence and dignity for all seniors. The Office for the Aging 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.

GOALS

- Administer a Countywide congregate nutrition program with related transportation, health promotion, and support services in accordance with Federal and State guidelines
- Administer programs that meet the special needs of the frail elderly, including adult day care, case management, non-medical in-home care, caregiver respite, support groups for caregivers, and a Countywide home delivered meals program
- Coordinate and staff support groups and information and assistance at selected events
- Develop workshops and other training opportunities for professionals and constituents
- Ensure that seniors have ease of access to the information and support that promotes their ability to function independently in the community.

OBJECTIVES

- The OFA operates the New York Connects program that provides direct information, referral, and consultation services to seniors, caregivers, and persons of all ages who need long-term care service
- Promote the development of a coordinated and comprehensive system of services for the elderly, especially those with greatest needs, so that they are served in the setting appropriate to their needs, enabling them to participate fully in family and community life
- Encourage health promotion, wellness activities, and preventive services for the elderly to avoid premature deterioration and the need for institutionalization and other resources



- Continue to develop and strengthen the network of Senior Community Service Centers and adult daycare programs as focal points for community-based planning and service activities
- Serve as many meals as resources permit to frail older persons at home and to older persons in senior center settings

OFFICE FOR YOUTH SERVICES

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

GOALS

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

OBJECTIVES

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

OFFICE FOR THE PHYSICALLY CHALLENGED

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

GOALS

- Enhance visibility of OPC through public sector outreach
- Work with the Department of Health to develop accessible health care and emergency response mechanisms for persons with disabilities

OBJECTIVES

HUMAN SERVICES



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

2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Department of Human Services are \$39.3 million, an increase of 1.8% from the 2019 Projection. Salaries, Wages & Fees are \$5.6 million, an increase of \$797,402 or 16.7% over the 2019 Projection.

Other Than Personal Services (OTPS) expenses are \$30.0 million, which is flat compared to the 2019 Projection.

Interdepartmental Charges are \$3.8 million, which is an increase of 4.2% compared to the 2019 Projection.

The revenues in the 2020 Proposed Budget for the Department of Human Services are \$16.8 million, a decrease of \$1.2 million or 6.6% from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	4,740,096	5,041,234	4,765,452	5,562,854
	BB - EQUIPMENT	511	14,161	14,161	14,161
	DD - GENERAL EXPENSES	1,127,836	1,296,041	1,296,041	1,296,041
	DE - CONTRACTUAL SERVICES	25,626,436	28,657,991	28,920,280	28,683,191
	HF - INTER-DEPARTMENTAL CHARGES	1,561,673	3,603,546	3,603,546	3,755,852
EXP Total		33,056,553	38,612,973	38,599,480	39,312,099
REV	BD - FINES & FORFEITS	19,355	16,500	16,500	16,500
	BF - RENTS & RECOVERIES	247,825	20,000	1,327,196	20,000
	BH - DEPT REVENUES	726	-	-	-
	BJ - INTERDEPT REVENUES	31,468	100,000	100,000	100,000
	BW - INTERFD CHGS - INTERFUND CHARGES REV	-	100,000	100,000	100,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	5,323,671	4,933,310	4,933,310	4,921,437
	SA - STATE AID - REIMBURSEMENT OF EXPENS	13,462,872	11,253,031	11,515,320	11,654,062
REV Total		19,085,918	16,422,841	17,992,326	16,811,999

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	49	48	55
	ORDINANCE	7	7	7
Full-Time Total		56	55	62
Part-Time		11	11	11
Part-Time Total		11	11	11
Seasonal		-	7	-
Seasonal Total		-	7	-



PERFORMANCE MANAGEMENT

Mental Health, Chemical Dependency & Developmental Disabilities Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Utilization-ACT Slots	Includes the percent utilization of ACT slots. Assertive Community Treatment (ACT) for Adults serves clients in need of intensive case management through community-based agencies that utilize a multi-disciplinary team to provide a full range of services.	Ensure that Assertive Community Treatment (ACT) services are provided to the seriously and persistently mentally ill adult client.
Government Assistance	% Utilization-HCBS Slots	Includes the number of HCBS slots utilized as a percent of total slots available. Home and Community Based Services (HCBS Medicaid Waiver) for Children program provides support services, skill building and linkages for children who have a severe emotional disorder. Services are delivered at home or elsewhere in the community with the goal of preventing hospitalization or residential placement.	Ensure that Home and Community Based Services (HCBS) waiver services are provided to the seriously emotionally disturbed child.
Government Assistance	Active AOT Orders	Includes the number of individuals currently on Court ordered Assisted Outpatient Treatment (AOT) orders. The program serves individuals with a serious and persistent mental illness and those with co-occurring disorders who have a history of multiple hospitalizations within 36 months and/or a documented act or threat of violence to self or others, resulting from non-compliance with psychotropic medication.	Assure oversight responsibility for the Assisted Outpatient Treatment (AOT) program within Nassau County, including review of eligibility for AOT, bringing forth petitions to the Court, evaluations for AOT and renewals, development and review of treatment plans, and review of case management monitoring and incident reports.
Government Assistance	Court Services-Persons Served	Includes the number of persons served by the Community Court, Misdemeanor Court, Treatment Alternative Plea Program and STEP Program. Clinical staff from the Nassau County Department of Drug and Alcohol work together with the Judges, District Attorney's Office, and defense attorneys to engage defendants in treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	EAP-Persons Treated	Includes the number of persons treated by the Employee Assistance Program (EAP). EAP provides services to Nassau County employees and their families who may be having problems that interfere with daily living and functioning in the work place.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.
Government Assistance	MH Court-Persons Served	Includes the number of individuals screened, assessed, and receiving active services through the Mental Health Court Program. The Program is voluntary and is a cooperative effort with the judicial system, the prosecutors office, the defense bar and the Department of Mental Health and its contract mental health agencies.	Assure that Nassau County residents with a serious and persistent mental illness or co-occurring disorder, who have committed a felony crime as a direct result of their psychiatric symptomatology, are when appropriate, diverted to the Mental Health Court. This enables the individual to receive ongoing treatment, court monitoring and case management services.
Government Assistance	On-site Rvw-Treat & Prev Prog	Includes the number of on-site reviews for subcontracted treatment and prevention programs.	To provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	Prog Reviews & Evaluations	Includes the number of program reviews and evaluations provided by the Division of Mental Health Department.	Provide oversight and methods of accountability to ensure services are responsive to client needs and are delivered in accordance with regulations and best practice standards.
Government Assistance	SAC-Persons Served	Includes the number of unique persons treated at the Substance Alternative Clinic (SAC) who receive methadone doses, nursing and counseling services, vocational and rehabilitative counseling services, medical care and psychiatric evaluation and treatment.	Assure that department direct services are provided to Nassau County residents who are in need of treatment, assessment, and referrals to appropriate levels of care.



Mental Health, Chemical Dependency & Developmental Disabilities Services					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% Utilization-ACT Slots	99.0%	99.5%	96.0%	99.5%	96.0%
% Utilization-HCBS Slots	89.0%	80.7%	92.0%	94.7%	92.0%
Active AOT Orders	253	287	250	297	250
Court Services-Persons Served	949	615	900	637	630
EAP-Persons Treated	58	60	60	97	60
MH Court-Persons Served	35	36	32	51	32
On-site Rvw-Treat & Prev Prog	118	21	80	2	80
Prog Reviews & Evaluations	106	46	60	3	60
SAC-Persons Served	532	541	530	543	530

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

Office for the Physically Challenged					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
HC Parking Permits-Total	19,627	21,461	17,500	7,810	18,000
HP-Volunteer Prog Tck Issd	91	58	100	14	50
OPC Advocacy & Education	6,067		7,000	3,285	8,500
OPC Website Hits	2,924	3,429	6,500	4,630	7,500



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

Office for the Aging					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Adult Day Svc-# Svc Hrs	65,395	64,899	64,500	19,324	61,000
Case Management-#Svc Hrs	29,784	30,419	30,500	9,620	30,500
Congregate Meals-# Meals	181,493	181,919	167,000	61,376	178,000
Home Dlvr Meals-# Meals	438,292	404,339	430,600	119,193	400,000
Transportation-#1 Way Trips	142,624	141,934	136,000	46,375	139,500



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

HUMAN SERVICES



Office for Youth Services					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 1Q YTD Actual	2020 Target
YB-Agency Contacts	295	141	200	37	200
YB-Claim Reviews Audited	435	407	375	93	375
YB-Cnty & Muni Applications	17	17	17	0	17
YB-Community Collaborations	266	211	100	67	100
YB-Contracts Processed	44	76	36	38	36
YB-RHY Service Contacts	45,398	46,942	5,000	6,046	5,000
YB-Youth Served	84,540	102,110	46,500	18,040	46,500



DEPARTMENT OF INFORMATION TECHNOLOGY

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

ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM

The County's financial system (NIFS) requires replacement. It is based on decades of old technology, and it not suited for a modern work environment. The Department is working jointly with the County Comptroller to replace the County's antiquated financial system.

BUREAU OF PRINTING AND GRAPHICS

The Bureau of Printing and Graphics has been transferred from Constituent Affairs to the Department of Information Technology effective 2020. The Bureau of Printing and Publications oversees all the County's printing facilities, providing in-house artwork, graphics, photo-offset and digital printed media including digital scanning to all Elected branches of County government, departments and divisions within Nassau County. The Bureau of Printing and Graphics is also responsible for providing all multi-function printing equipment and supplies Countywide

GOALS

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

OBJECTIVES



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

2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Department of Information Technology are \$36.8 million, a \$7.0 million increase from the 2019 Projection. The increase is due to the continued consolidation of Contractual Services related to software and programming primarily from other County departments, and the 2020 inclusion of the Bureau of Printing and Graphics. Salaries, Wages & Fees is \$11.2 million, a \$3.8 million increase from the 2019 Projection, due to an addition of staff providing technical support for the Countywide Reassessment initiative, and the transfer of Printing and Graphics from Constituent Affairs.

Other Than Personal Services (OTPS) including utility costs in the 2020 Proposed Budget is \$23.0 million, a \$3.2 million increase from the 2019 Projection, which is primarily due to the increase of countywide IT-related Contractual Services, including new Department of Assessment software that will assist in the Countywide assessment revaluation.

The revenues in the 2020 Proposed Budget for the Department of Information Technology are \$15.0 million, a \$3.2 million increase from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	7,763,307	7,437,041	7,459,801	11,179,518
	AB - FRINGE BENEFITS	(4,897)	-	-	-
	BB - EQUIPMENT	-	-	-	25,000
	DD - GENERAL EXPENSES	621,303	1,129,550	1,129,550	3,279,450
	DE - CONTRACTUAL SERVICES	13,765,736	16,990,566	16,990,566	18,785,071
	DF - UTILITY COSTS	3,997,095	4,299,480	4,299,480	3,573,300
EXP Total		26,142,544	29,856,637	29,879,397	36,842,339
REV	BF - RENTS & RECOVERIES	-	-	186,701	-
	BH - DEPT REVENUES	102	2,000	2,000	2,000
	BJ - INTERDEPT REVENUES	6,081,003	10,989,432	10,989,432	14,761,230
	BW - INTERFD CHGS - INTERFUND CHARGES REV	183,113	304,988	304,988	-
	SA - STATE AID - REIMBURSEMENT OF EXPENS	-	290,000	290,000	250,000
REV Total		6,264,218	11,586,420	11,773,121	15,013,230

INFORMATION TECHNOLOGY



Headcount	Union	2019 NIFA Approved	On Board HC	
			8/29/19	2020 Proposed
Full-Time	CS	-	-	1
	CSEA	85	86	121
	ORDINANCE	6	7	10
Full-Time Total		91	93	132
Part-Time		-	4	2
Part-Time Total		-	4	2
Seasonal		80	35	50
Seasonal Total		80	35	50



PERFORMANCE MANAGEMENT

Department of Information Technology			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# Users Trained-Technology	Includes the number of users trained in the latest technologies.	To use best practices to create effective solutions.
Government Efficiency	% Core Network Uptime	Represents the percentage of time the core network is up and available. The "core network" includes the following campuses - Bethpage; 1 West Street; 240 Old Country Road; 60 Charles Lindbergh Blvd.	To use best practices to create effective solutions.

Department of Information Technology					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
# Users Trained-Technology	382	297	600	93	600
% Core Network Uptime	99.97%	99.99%	99.90%	100.00%	99.90%



OFFICE OF THE COUNTY LEGISLATURE

The Legislature consists of 19 elected members representing the County’s Legislative Districts as established by the County Charter. Additionally, the Legislature includes the Office of Legislative Budget Review, the Legislative Clerk’s Office and the Office of the Independent Inspector General.

GOAL

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

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the County Legislature is \$11.3 million, a \$1.1 million or 10.3% increase from the 2019 Projection. Other Than Personal Services (OTPS) is \$2.6 million, a \$219,737 or 7.8% decrease from the 2019 Projection.

The 2020 Proposed Budget includes \$1.1 million for the Office of the Independent Inspector General.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	6,907,260	8,107,533	7,444,812	8,721,345
	BB - EQUIPMENT	22,044	96,312	96,312	81,358
	DD - GENERAL EXPENSES	1,708,606	1,820,649	1,820,649	1,725,866
	DE - CONTRACTUAL SERVICES	819,450	916,888	916,888	806,888
	L6 - TRANSFER TO EBF FUND	146,183	-	-	-
EXP Total		9,603,543	10,941,382	10,278,661	11,335,457
REV	SA - STATE AID - REIMBURSEMENT OF EXPENS	-	-	27,798	-
REV Total		-	-	27,798	-

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	3	-	4
	ELECTED OFFICIAL	19	19	19
	ORDINANCE	74	71	76
Full-Time Total		96	90	99
Part-Time		2	3	2
Part-Time Total		2	3	2
Seasonal		26	51	27
Seasonal Total		26	51	27



OFFICE OF THE MEDICAL EXAMINER

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

FORENSIC MEDICINE

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

LABORATORIES

Forensic Toxicology Laboratory

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

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

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



Crime Laboratory

The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of Biology, Latent Prints, and Controlled Substance/Arson sections. The County established the Office of the Medical Examiner Crime Laboratory on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new state of the art facility located within the Nassau County Public Safety Center. The relocation will enable the laboratory to expand its categories of testing to include Firearms, Trace Evidence, and Reconstruction. This analysis has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional 50% of drug cases that are currently being outsourced due to facility and staff limitations. Below is a more expansive description of each laboratory and its complementary functions.

- **Latent Prints:** The Latent Print Section is responsible for the examination of latent prints recovered from crime scenes and comparing evidentiary items to known fingerprints. If no subject information is available, the Section may search for latent prints through the local Nassau County Automated Fingerprint Identification System (AFIS) and/or the State Automated Biometric System (SABIS). When requested, this Section may assist in crime scene processing. The ultimate goal of friction ridge (raised portion of the epidermis) examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to locate the source that produced them. Analyzing friction ridge impressions does not lie solely in matters related to criminal investigations. The use of identifying friction ridge skin impressions also has applications in identifying missing persons; in the biometric industry for security systems; for identifying infants from the impressions recorded of their feet; and for homeland security measures.
- **Forensic Biology:** The Forensic DNA testing facility provides forensic genetic testing for the Criminal Justice system and the greater community of Nassau County. The Forensic Genetics laboratory demonstrates its technical operations and overall management system by meeting the requirements of the American Society of Crime Lab Directors (ASCLD) an international accreditation program, the FBI Quality Assurance Standards for Forensic DNA Testing Laboratories, and the National DNA Index System (NDIS). The laboratory conducts scientific analysis on biological evidence related to criminal and civil investigations. The laboratory conducts these analyses independently and objectively to provide accurate and reliable results to the criminal justice community and the civil authorities.



The following is a list of general services provided by the Biology Section:

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

GOALS

- Provide timely and accurate autopsy and forensic lab services
- Perform high quality medicolegal investigations
- Remain ready to respond appropriately in the event of natural and man-made disasters
- Provide continuing professional education opportunities for staff by maximizing Federal and State grant funding
- Maintain ongoing accreditations for the Forensic Genetics (DNA), Forensic Sciences, and Toxicology laboratories meeting new criteria and standards set by State and Federal authorities and the accrediting organizations
- Accredite additional Forensic Science disciplines to expand Forensic Science services (Firearms/Toolmark Impressions, Crime Scene Reconstruction and Trace evidence)

OBJECTIVES

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



2020 BUDGET HIGHLIGHTS

The expenses for the Office of the Medical Examiner in the 2020 Proposed Budget are \$9.6 million, an increase of \$961,886 or 11.1% from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$8.7 million, a \$867,680 or 11.1% increase from the 2019 Projection. The 2020 salary increase is primarily due to the full year impact of staffing the new state-of-the-art, full service, multi-disciplinary Crime Lab with the capability to provide firearms, trace, reconstruction, and evidence analysis within the same facility along with forensics, latent prints and controlled substance identification.

Other Than Personal Services (OTPS) expenses are \$962,574, a \$94,206 or 10.8% increase from the 2019 Projection, primarily due to increased building supplies and maintenance and laboratory supplies.

The 2020 Proposed Budget includes fee revenue of \$25,000 derived from billable services flat with the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	7,607,239	9,382,175	7,783,295	8,650,975
	BB - EQUIPMENT	25,372	69,615	41,455	134,215
	DD - GENERAL EXPENSES	581,437	788,253	788,253	789,699
	DE - CONTRACTUAL SERVICES	1,620	38,660	38,660	38,660
EXP Total		8,215,669	10,278,703	8,651,663	9,613,549
REV	BF - RENTS & RECOVERIES	-	-	64,803	-
	BH - DEPT REVENUES	24,064	25,000	25,000	25,000
	SA - STATE AID - REIMBURSEMENT OF EXP	18,685	-	-	-
REV Total		42,749	25,000	89,803	25,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	94	71	74
	ORDINANCE	3	4	4
Full-Time Total		97	75	78
Part-Time		16	16	18
Part-Time Total		16	16	18



PERFORMANCE MANAGEMENT

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Alcohol DWI Analysis-Avg Days	Represents the average number of days to complete analysis on Alcohol related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases. Burglary is the criminal offense of breaking and entering a building illegally for the purpose of committing a crime.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry Cases-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround controlled substance cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry-Fire Debris-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround Fire Debris Analysis cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Drug DWI Analysis-Avg Days	Represents the average number of days to complete analysis on drug related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases. Homicide refers to the act of killing another human being.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Latent Print Cases-Avg Days	The average assignment turnaround time in days for items received for latent print examination.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of Forensic DNA cases that fall outside of the specific penal codes and categories of Burglary, Robbery, Assault, Known Exemplars, Homicide, Sexual Assault, Paternity, Larceny, Medical Examiner ID, Criminal Mischief, Arson and Serology. If it doesn't fit under those specific penal codes it's classified as "other".	Provide timely and accurate forensic lab services.
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Frnsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Toxicology Analysis-Avg Days	Represents the average number of days from receipt of toxicology samples for each case in the laboratory until a report is issued. Toxicology is the study of the adverse effects of chemicals on living organisms. It is the study of symptoms, mechanisms, treatments and detection of poisoning, especially the poisoning of people.	Maintain the quantity and quality of medical-legal investigations.

MEDICAL EXAMINER



Office of the Medical Examiner					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Alcohol DWI Cases-Avg Days	8.6 Days	7.7 Days	3.0 Days	12.9 Days	3.0 Days
Assault Forensics-Avg Days	36.3 days	64.3 Days	60.0 Days	42.0 Days	60.0 Days
Burglary Forensics-Avg Days	45.1 Days	58.5 Days	60.0 Days	53.5 Days	60.0 Days
Chemistry Cases-Avg Days	17.8 Days	31.5 Days	15.0 Days	40.5 Days	60.0 Days
Chemistry Fire Debris-Avg Days	51.5 Days	78.1 Days	60.0 Days	75.3 Days	60.0 Days
Drug DWI Cases-Avg Days	51.4 Days	43.3 Days	36.0 Days	57.1 Days	36.0 Days
Homicide Frnsc-Avg Days	51.3 Days	27.7 Days	60.0 Days	53.2 Days	60.0 Days
Known Exemplar-Avg Days	49.9 Days	65.9 Days	30.0 Days	65.2 Days	30.0 Days
Latent Print Cases-Avg Days	40.3 Days	41.7 Days	60.0 Days	35.7 Days	60.0 Days
Other Forensics-Avg Days	42.3 Days	36.5 Days	60.0 Days	25.0 Days	60.0 Days
Robbery Forensics-Avg Days	45.8 Days	38.9 Days	60.0 Days	36.9 Days	60.0 Days
Sex Assault Frnsc-Avg Days	69.6 Days	78.0 Days	60.0 Days	79.0 Days	60.0 Days
Toxicology Analysis-Avg Days	74.1 Days	91.9 Days	30.0 Days	100.9 Days	30.0 Days



OFFICE OF LABOR RELATIONS

The Office of Labor Relations serves as the interface between the County and its workforce. Primarily, the Office is responsible for representing the County in all matters involving the County's labor unions and any issue concerning their Collective Bargaining Agreements. It handles arbitrations, PERB actions and other labor-specific litigations and negotiations. The Office is also responsible for negotiating collective bargaining and interim agreements; administering such agreements; advising departments on how to achieve their goals consistent with such agreements; and assisting with labor-management concerns. Those issues arise frequently during the day-to-day operation of a large municipal enterprise.

RESPONSIBILITIES:

- Work with all County departments to educate management on the terms and conditions of the County's contracts with its employees to eliminate wasteful and unnecessary spending, ensure proper compliance with those contracts and disciplinary procedures, and to help departments achieve their management objectives.
- Advise departments on the legal and contractual obligations incumbent upon them in managing their employees. Conduct management training for that purpose.
- Assist departments in addressing labor grievances and other complaints prior to and through arbitration, consistent with the needs of the departments and the County.
- Act as the County Executive's representative when negotiating with County labor unions to effectuate labor contracts consistent with the constraints of the budget and management's needs.

OBJECTIVES:

- Limit the County's exposure to arbitration awards and court judgments by engaging in early intervention to avoid monetary liabilities.
- Limit the County's arbitration costs by decreasing the use of arbitrations through early intervention efforts.
- Provide high-quality legal representation at arbitrations and other labor-specific legal proceedings, to limit potential monetary exposure to the County.
- Provide options and flexibility to County operations by increasing managerial discretion by avoiding restrictions on management prerogatives.
- Create a productive, healthy and efficient work environment for all employees by promoting communication and issue resolution between management and its workforce prior to open conflict.
- Hold trainings for department heads and supervisors to promote a better understanding of employee contracts, uniformity in the administration of those contracts and use of the best practices for imposing discipline pursuant to those contracts.
- Assist departments in each step of the grievance and disciplinary process.

LABOR RELATIONS



- Decrease the amount expended by the County for outside counsel by handling more work in-house.
- Rebuild an effective, professional Office of Labor Relations within County government.

2020 BUDGET HIGHLIGHTS:

Expenses in the 2020 Proposed Budget for the Office of Labor Relations are \$843,741, a \$165,064 decrease from the 2019 Projection. The 2020 Proposed Salaries, Wages & Fees appropriation of \$590,000 is a \$37,452 decrease from the 2019 Projection due to vacancy management. Other Than Personal Services (OTPS) is \$253,741, a decrease of \$127,612 from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	423,903	684,833	627,452	590,000
	DD - GENERAL EXPENSES	2,552	3,741	3,741	3,741
	DE - CONTRACTUAL SERVICES	260,419	377,612	377,612	250,000
EXP Total		686,873	1,066,186	1,008,805	843,741

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	1	-	-
	ORDINANCE	6	7	6
Full-Time Total		8	7	6



OFFICE OF MINORITY AFFAIRS

The Office of Minority Affairs (OMA) serves as a resource for various underserved communities. The Office also serves as an outreach center for minority resident concerns and issues. OMA assists Nassau County in improving delivery of quality of life services. It also helps administer Nassau County's Affirmative Action Program, the County's Minority and Women Business Enterprise (MWBE) program, the Disadvantaged Business Enterprise (DBE) Program, the Service-Disabled Veteran-Owned Businesses (SDVOB), and the US Department of Housing and Urban Development (HUD) Section 3 Economic Opportunities Program.

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

OMA continues to make historic progress in opening doors of opportunity for minority communities in the County. The Administration will continue to prioritize the removal of barriers to entry for our minority businesses and promotion of efforts to engage all our citizens in county government.

GOALS

- Produce a Disparity Study on the utilization of MWBEs in County procurement
- Maintain compliance with the Disadvantaged Business Enterprise Program (DBE)
- Maintain compliance with the Service-Disabled Veteran-Owned Businesses (SDVOB)
- Maintain compliance with the United States Department of Housing and Urban Development (HUD) Section 3 Economic Opportunities Program
- Achieve compliance with MWBE and Affirmative Action Programs
- Provide technical assistance and informational workshops for Minority, Women, Service-Disabled Veterans, and the Disadvantage Business community
- Increase awareness in Affirmative Action in order to promote an accepting workplace environment throughout the County
- Comprehensive Civil Service Examination outreach and practical skills assistance

OBJECTIVES

- Implement and begin analysis of data collection for the Disparity Study
- Help develop and qualify certified MWBE businesses to be more successful in securing contracts with the County through technical assistance training



- Continue development of an Affirmative Action Plan
- Conduct Workforce Diversity workshops with all County department heads
- Apply “Project Specific” MWBE Goals to all County contracts
- Improve, increase and establish a MWBE participation goal in County contracts, particularly in construction
- Design and execute a Merchant’s Commerce Market for all Nassau County MWBEs for them to be able to exhibit and provide an open-air market of goods and services
- Monitor all applicable procurement activities regarding construction, professional services, and other goods and service contracts
- Through enforcement of the County’s Disadvantaged Business Enterprise (DBE) Program, establish and monitor contracting goals for TransDev Services, Inc., operator of the County’s bus system, in accordance with Federal law to prevent denial, recapture, and sanctioning of funding
- Monitor and assist County departments and agencies with compliance of Federal and State regulations regarding MWBE and Affirmative Action programs

2020 Budget Highlights

Expenses in the 2020 Proposed Budget for the Office of Minority Affairs are \$917,519 an increase of \$397,800 from the 2019 Projection. The increased funding for the Office of Minority Affairs will spearhead the County’s first disparity study in over a decade and make possible the establishment of meaningful MWBE contracting goals.

Salaries, Wages & Fees are \$862,950 in the 2020 Proposed Budget, a \$397,800 increase from the 2019 Projection. This is primarily due to the additional positions of a Deputy Director and an Attorney to the department.

Other Than Personal Services (OTPS) expense is \$54,569, which is flat compared to the 2019 Projection.

The Contractual Services are \$5,000 in the 2020 Proposed Budget, a decrease of \$9,161 from the 2019 Projections.

MINORITY AFFAIRS



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	211,060	465,150	465,150	862,950
	DD - GENERAL EXPENSES	1,230	40,408	40,408	49,569
	DE - CONTRACTUAL SERVICES	600	14,161	14,161	5,000
EXP Total		212,890	519,719	519,719	917,519
REV	BF - RENTS & RECOVERIES	-	-	5,402	-
	SA - STATE AID - REIMBURSEMENT OF EXP	-	22,000	22,000	22,000
REV Total		-	22,000	27,402	22,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ORDINANCE	6	4	10
Full-Time Total		6	4	10
Part-Time		1	-	2
Part-Time Total		1	-	2
Seasonal		2	1	2
Seasonal Total		2	1	2



OFFICE OF THE MEDICAL EXAMINER

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

FORENSIC MEDICINE

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

LABORATORIES

Forensic Toxicology Laboratory

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

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

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



Crime Laboratory

The Division of Forensic Services, commonly known as the Crime Laboratory, is comprised of Biology, Latent Prints, and Controlled Substance/Arson sections. The County established the Office of the Medical Examiner Crime Laboratory on November 17, 2011 as the public forensic laboratory for Nassau County. The Crime Laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Since the closure of the former Police Department Crime Laboratory in 2010, the laboratory has been working on relocating its existing operation to a new state of the art facility located within the Nassau County Public Safety Center. The relocation will enable the laboratory to expand its categories of testing to include Firearms, Trace Evidence, and Reconstruction. This analysis has been outsourced since the closure of the former Police Department Crime Laboratory. The relocation will also enable the lab to accept the additional 50% of drug cases that are currently being outsourced due to facility and staff limitations. Below is a more expansive description of each laboratory and its complementary functions.

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

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

GOALS

- Provide timely and accurate autopsy and forensic lab services
- Perform high quality medicolegal investigations
- Remain ready to respond appropriately in the event of natural and man-made disasters
- Provide continuing professional education opportunities for staff by maximizing Federal and State grant funding
- Maintain ongoing accreditations for the Forensic Genetics (DNA), Forensic Sciences, and Toxicology laboratories meeting new criteria and standards set by State and Federal authorities and the accrediting organizations
- Accredit additional Forensic Science disciplines to expand Forensic Science services (Firearms/Toolmark Impressions, Crime Scene Reconstruction and Trace evidence)

OBJECTIVES

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



2020 BUDGET HIGHLIGHTS

The expenses for the Office of the Medical Examiner in the 2020 Proposed Budget are \$9.6 million, an increase of \$961,886 or 11.1% from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$8.7 million, a \$867,680 or 11.1% increase from the 2019 Projection. The 2020 salary increase is primarily due to the full year impact of staffing the new state-of-the-art, full service, multi-disciplinary Crime Lab with the capability to provide firearms, trace, reconstruction, and evidence analysis within the same facility along with forensics, latent prints and controlled substance identification.

Other Than Personal Services (OTPS) expenses are \$962,574, a \$94,206 or 10.8% increase from the 2019 Projection, primarily due to increased building supplies and maintenance and laboratory supplies.

The 2020 Proposed Budget includes fee revenue of \$25,000 derived from billable services flat with the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	7,607,239	9,382,175	7,783,295	8,650,975
	BB - EQUIPMENT	25,372	69,615	41,455	134,215
	DD - GENERAL EXPENSES	581,437	788,253	788,253	789,699
	DE - CONTRACTUAL SERVICES	1,620	38,660	38,660	38,660
EXP Total		8,215,669	10,278,703	8,651,663	9,613,549
REV	BF - RENTS & RECOVERIES	-	-	64,803	-
	BH - DEPT REVENUES	24,064	25,000	25,000	25,000
	SA - STATE AID - REIMBURSEMENT OF EXP	18,685	-	-	-
REV Total		42,749	25,000	89,803	25,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	94	71	74
	ORDINANCE	3	4	4
Full-Time Total		97	75	78
Part-Time		16	16	18
Part-Time Total		16	16	18



PERFORMANCE MANAGEMENT

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Alcohol DWI Analysis-Avg Days	Represents the average number of days to complete analysis on Alcohol related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases. Burglary is the criminal offense of breaking and entering a building illegally for the purpose of committing a crime.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry Cases-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround controlled substance cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Chemistry-Fire Debris-Avg Days	Includes the average number of days it takes the Chemistry Section of the Nassau County Office of the Medical Examiner to turnaround Fire Debris Analysis cases assigned.	Provide timely and accurate forensic lab services.
Government Efficiency	Drug DWI Analysis-Avg Days	Represents the average number of days to complete analysis on drug related DWI cases.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases. Homicide refers to the act of killing another human being.	Provide timely and accurate forensic lab services.
Government Efficiency	Known Exemplar-Avg Days	Represents the average number of days until completion of Known Exemplar Forensic DNA cases. Specimens drawn from suspects or victims are called Known Exemplars.	Provide timely and accurate forensic lab services.
Government Efficiency	Latent Print Cases-Avg Days	The average assignment turnaround time in days for items received for latent print examination.	Provide timely and accurate forensic lab services.
Government Efficiency	Other Forensics-Avg Days	Represents the average number of days until completion of Forensic DNA cases that fall outside of the specific penal codes and categories of Burglary, Robbery, Assault, Known Exemplars, Homicide, Sexual Assault, Paternity, Larceny, Medical Examiner ID, Criminal Mischief, Arson and Serology. If it doesn't fit under those specific penal codes it's classified as "other".	Provide timely and accurate forensic lab services.
Government Efficiency	Robbery Forensics-Avg Days	Represents the average number of days until completion of Robbery Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Sex Assault Frnsc-Avg Days	Represents the average number of days until completion of Sexual Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Toxicology Analysis-Avg Days	Represents the average number of days from receipt of toxicology samples for each case in the laboratory until a report is issued. Toxicology is the study of the adverse effects of chemicals on living organisms. It is the study of symptoms, mechanisms, treatments and detection of poisoning, especially the poisoning of people.	Maintain the quantity and quality of medical-legal investigations.

MEDICAL EXAMINER



Office of the Medical Examiner					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Alcohol DWI Cases-Avg Days	8.6 Days	7.7 Days	3.0 Days	12.9 Days	3.0 Days
Assault Forensics-Avg Days	36.3 days	64.3 Days	60.0 Days	42.0 Days	60.0 Days
Burglary Forensics-Avg Days	45.1 Days	58.5 Days	60.0 Days	53.5 Days	60.0 Days
Chemistry Cases-Avg Days	17.8 Days	31.5 Days	15.0 Days	40.5 Days	60.0 Days
Chemistry Fire Debris-Avg Days	51.5 Days	78.1 Days	60.0 Days	75.3 Days	60.0 Days
Drug DWI Cases-Avg Days	51.4 Days	43.3 Days	36.0 Days	57.1 Days	36.0 Days
Homicide Frnsc-Avg Days	51.3 Days	27.7 Days	60.0 Days	53.2 Days	60.0 Days
Known Exemplar-Avg Days	49.9 Days	65.9 Days	30.0 Days	65.2 Days	30.0 Days
Latent Print Cases-Avg Days	40.3 Days	41.7 Days	60.0 Days	35.7 Days	60.0 Days
Other Forensics-Avg Days	42.3 Days	36.5 Days	60.0 Days	25.0 Days	60.0 Days
Robbery Forensics-Avg Days	45.8 Days	38.9 Days	60.0 Days	36.9 Days	60.0 Days
Sex Assault Frnsc-Avg Days	69.6 Days	78.0 Days	60.0 Days	79.0 Days	60.0 Days
Toxicology Analysis-Avg Days	74.1 Days	91.9 Days	30.0 Days	100.9 Days	30.0 Days



PUBLIC ADMINISTRATOR

The Nassau County Surrogate's Court entrusts the Office of the Public Administrator (PA) with the management and disposition of property on behalf of Nassau County residents who die intestate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of that will. The Office is responsible for managing all aspects of collecting and distributing estate assets.

GOALS

- Manage resources to settle estates in a timely and efficient manner

OBJECTIVES

- Increase efficiency in providing the County with revenue from Estate Commissions
- Increase efficiency in providing reimbursement to the Department of Social Services

2020 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2020 Proposed Budget are \$662,362, a 15.8% increase from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$624,995, an 11.8% increase from the 2019 Projection.

Other Than Personal Services (OTPS) expense is \$37,367, a \$24,200 increase compared to the 2019 projection due to a planned purchase of case management software.

Revenues for the Office of the Public Administrator in the 2020 Proposed Budget is \$250,000. The revenues are predicated upon court approved estate closures and are therefore unpredictable. The 2020 Proposed Budget is flat with the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	477,835	560,214	558,983	624,995
	DD - GENERAL EXPENSES	1,374	3,167	3,167	3,167
	DE - CONTRACTUAL SERVICES	14,500	10,000	10,000	34,200
EXP Total		493,709	573,381	572,150	662,362
REV	BF - RENTS & RECOVERIES	-	-	58	-
	BH - DEPT REVENUES	308,141	250,000	250,000	250,000
REV Total		308,141	250,000	250,058	250,000

PUBLIC ADMINISTRATOR



Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	4	4	4
	ORDINANCE	2	2	2
Full-Time Total		6	6	6
Part-Time		1	-	2
Part-Time Total		1	-	2



PROBATION DEPARTMENT

Probation is a New York State-mandated function. The Probation Department offers crime victims a voice in the judicial system, provides information and services to the Courts, and assists in supervising and rehabilitating offenders. Probation Officers (POs) protect the community by intervening in the lives of offenders, by holding them accountable, offering guidance, and serving as a catalyst for positive change. Probation Officers are sworn New York State Peace Officers, carrying significant authority and liability.

The Probation Department consists of the Criminal and Family Divisions. Both divisions provide pre-disposition diversion services, and for those offenders who cannot be diverted, court-mandated investigations and community supervision services. Probation generates approximately \$1.5 million a year in restitution surcharges and fees, which is used to defray local probation costs, as well as approximately \$2.6 million in State Aid and several hundred thousand dollars in Federal and State grants.

PRE-TRIAL SERVICES

New York State Division of Criminal Justice Services (DCJS) funding supports Probation's efforts to keep the percentage of pre-trial detainees as low as possible and allows the Nassau County Correctional Center to operate at a more cost-efficient classification level. Probation Officers help ensure that offenders appear for their court dates and report to Probation Officers as their case progresses. It is a mandate to provide pre-trial services to all defendants. The pre-trial services must:

- help facilitate judicial release decisions by providing the court with an assessment utilizing a New York State validated assessment tool;
- identify defendants who are appropriate for release on recognizance or non-monetary conditions;
- notify all defendants of required appearances using their preferred means of contact (mail, phone, text, etc.) in order to maximize appearance rates and avoid warrants; and,
- monitor defendants and provide direct service or make referrals to community based services as deemed necessary or as ordered by the Court.

CRIMINAL JUSTICE REFORMS

New York State passed criminal justice legislation that includes significant bail reform, pretrial detention, and mandates an expedited production of evidence. These reforms will impact District Attorney's Office, Police Department, Sheriff's Department, Probation Department, the Medical Examiner (Crime Lab/Toxicology Lab) and Traffic Court (TPVA). To meet these new mandates that go into effect in January 2020, the County will need to invest in technology and adjust staffing to comply with these measures.

PRE-DISPOSITIONAL INVESTIGATIONS



Probation prepares Court-ordered pre-disposition reports for both the Criminal and the Family Courts. These reports are comprehensive offender evaluations that include actuarially based risk assessments and identify viable dispositional alternatives. Probation investigations inform judicial decisions and establish a rational basis for community supervision of offenders, if appropriate and consistent with the safety of the community. Correctional facilities and the New York State Division of Parole rely on the reports as well.

PROBATION SUPERVISION

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

The Probation Department uses an actuarial based risk assessment to determine an offender's needs, supports and risk of recidivism. Probation uses this tool to ensure that the system response matches an offender's risk of recidivism. Probation employs a range of technological aids including ignition interlock devices, remote alcohol monitoring, house arrest, and GPS monitoring. Field Operations are an essential part of Probation Supervision and include on and off hour visits. Special Operations are coordinated and supported with the assistance from the Police, District Attorney, Traffic Safety Board, and State Grants. Nassau County offenders are given every reasonable opportunity to make community supervision work, and those who do not, are held strictly accountable.

Investigation and Supervision services are court ordered and involve matters of child custody, adoption, child abuse and neglect, juvenile delinquency, Persons in Need of Supervision (PINS), family offenses, guardianship, and consent to marry for underage persons.

DWI MONITORING

Offenders sentenced under the Leandra's Law-statute are required to have an ignition interlock device installed in any vehicle owned or operated by the offender. Monitoring of offenders sentenced to a Conditional Discharge is conducted by Probation Officers in Probation's Alcohol Interlock Monitoring (AIM) program. Probation Officers in the Criminal Division DWI Units conduct monitoring of offenders sentenced to Probation.

FAMILY DIVISION SERVICES

The Family Division consists of Intake, Investigations, and Community Supervision Services. Probation Intake provides adjustment services to divert appropriate juveniles from the Family Court system. In each case, the juvenile and his or her family are interviewed, appropriate assessments are completed, and individuals are referred to services that match their needs.



Throughout the intake and adjustment process the juveniles and their progress may be monitored by the Department of Probation. Nearly 50% of all cases are adjusted by Probation and are kept out of the Court system effectively.

Cases that cannot be adjusted are referred to the County Attorney's Office for formal court intervention.

RAISE THE AGE

On October 1, 2018, the first phase of the Raise the Age law took effect in New York State, as the state no longer automatically charges all 16-year-olds as adults. In October 2019, the law phases in for 17-year-olds. The impact of Raise the Age has created an increase in the volume in the detention of Juveniles at the County Juvenile Detention Center (JDC). Currently the County JDC is a Secure Detention Center, meaning it can house Juvenile Offenders and Juvenile Delinquents, but not youths that are adjudicated as an Adult Offender.

PEER DIVERSION COURT

Peer Diversion Court is a diversion program run by the Department of Probation. This program offers young people (ages 11-17) who commit low-level offenses the opportunity to be adjudicated by their peers. Youth volunteers from local high schools' staff all positions in the court and hear *real* cases of other teens who have been arrested and charged with a qualifying offense. The high school volunteers conduct a hearing in which the offender must accept responsibility for his/her actions and then the peer jury deliberates and decides on a fair and appropriate sanction using restorative justice goals. Common sanctions include community service, oral and written apologies, essays, jury duty, mediation, drug testing and anger management.

JUVENILE DETENTION CENTER

Juvenile Detention Center (JDC) provides secure detention for juveniles awaiting appearances in Family Court or the Youth Part of the Superior Court. Probation strives to provide a high level of care for juveniles while controlling fiscal costs. NYS reimbursement offsets 49% of in-county resident cost and 100% of out-of-county resident cost.

PRE-DISPOSITION SUPERVISION OF ADOLESCENT AND JUVENILE OFFENDERS

Probation provides voluntary assessment and case planning services for Adolescent Offenders who appear in the Youth Part. These services and Probation supervision are geared towards helping young offenders remain in the community and receive developmentally appropriate treatment based upon their identified needs to help reduce recidivism.

GOALS



- Assess pre-trial defendants awaiting arraignment who are at risk of detention and provide the court with alternatives to incarceration as appropriate;
- To ensure that only those juveniles for whom there is no appropriate alternative are placed in detention and, while in detention, their individual needs are assessed and addressed in a secure and safe environment;
- Provide adjustment and voluntary case planning services to select juveniles and adolescents that identify and address the underlying causes of their risk of recidivism and appropriately divert those youth who do not require formal and/or protracted court contact;
- Prepare pre-disposition reports for the courts that inform judicial decisions and establish a rational basis for the community supervision of appropriate offenders
- Provide supervision services that produce positive supervision outcomes for the offenders while addressing the safety needs of the community;
- Maintain a field presence, in cooperation with other law enforcement agencies, capable of responding to both individual offender and community issues;
- Collaborate with juvenile and criminal justice stakeholders on future local and State reform initiatives that will ensure system resources are reserved for those offenders with the greatest needs and/or presenting the greatest risks absent the availability of those resources;
- Continue to establish and implement policies and procedures for the Raise the Age legislation;
- Plan and establish policy and procedure for State-wide criminal justice reform legislation, including pre-trial services and electronic monitoring.

OBJECTIVES

- Expand integration of available technologies and best practices including case management and actuarial risk assessment to inform case-level and system resource allocation decisions;
- Improve the collection, analysis, and sharing of local justice system data to understand that which works well and that which does not work as well;
- Aggressively pursue State and Federal funding to maximize support for local programs and initiatives that improve system outcomes and enhance public safety;
- To implement and integrate Raise the Age services within the Probation Department.

2020 BUDGET HIGHLIGHTS

Expenses for the Probation Department in the 2020 Proposed Budget are \$22.5 million, a \$1.1 million or 5.2% increase from the 2019 Projection are primarily due to the state mandated Raise the Age program. The State approval of our submitted budget for Raise the Age remains pending. In addition to Raise the Age, New York State passed the Criminal Justice Reforms. The Department of Probation will be seeing a larger case load as bail reform takes effect. The 2019

PROBATION



salary appropriation of \$20.0 million is a \$2.1 million or 11.9% increase from the 2019 Projection, due to the operational requirements created by the mandated Raise the Age program and other criminal justice reform initiatives.

The 2020 Proposed Budget funds \$923,925 in Other Than Personal Services (OTPS), a 3.7% increase from the 2019 Projection due to required equipment, general and contractual expenses related to the implementation of the Raise the Age program.

The 2020 Proposed Budget assumes Probation will realize \$8.9 million in revenue which is an increase of \$1.6 million from the 2019 Projection due to the State Aid reimbursement related to Raise the Age expenses.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	15,888,870	19,862,691	17,896,261	20,020,032
	BB - EQUIPMENT	30,569	40,023	40,023	40,023
	DD - GENERAL EXPENSES	194,359	313,709	313,709	325,302
	DE - CONTRACTUAL SERVICES	524,901	536,557	536,557	558,600
	DF - UTILITY COSTS	-	472	472	472
	HF - INTER-DEPARTMENTAL CHARGES	1,020,171	2,605,237	2,605,237	1,569,108
EXP Total		17,658,869	23,358,689	21,392,259	22,513,537
REV	BF - RENTS & RECOVERIES	50	-	-	-
	BH - DEPT REVENUES	1,477,482	1,604,000	1,604,074	1,624,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	101,474	28,500	53,247	28,500
	SA - STATE AID - REIMBURSEMENT OF EXPENS	6,091,943	7,928,655	5,646,802	7,220,674
REV Total		7,670,948	9,561,155	7,304,123	8,873,174

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	236	174	202
	ORDINANCE	3	2	1
Full-Time Total		239	176	203
Part-Time		21	9	20
Part-Time Total		21	9	20



PERFORMANCE MANAGEMENT

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

PROBATION



Probation Department						
Performance Measures	Division	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% Arrests per Caseload	Criminal	1.1%	1.0%	1.3%	1.9%	1.3%
% Juveniles Adjusted Intake	Family	53.3%	58.8%	45.0%	60.7%	45.0%
% Juveniles Placed	Family	15.7%	2.6%	10.0%	0.0%	10.0%
% Prob Comp of Tot Dischge	Criminal	86.7%	83.0%	80.0%	87.3%	80.0%
% Prob Comp of Tot Dischge	Family	84.3%	97.4%	80.0%	100.0%	80.0%
% Prtrl Part-Fail Return Court	Criminal	6.8%	6.8%	5.0%	5.4%	5.0%
Cases Adjournd Ratio	Criminal	0.2%	0.3%	1.5%	0.1%	1.5%
DWI-#Cases per Officer	Criminal	90	95	85	94	85
Reg Supvs Crim-#Cs/Ofcr	Criminal	88	88	85	91	85
Sex/Viol Cases per Officer	Criminal	41	38	40	41	40



POLICE DEPARTMENT

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

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

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

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

- **Support Division** provides a wide range of services vital to the Department's infrastructure and functionality. These include Information Technology, Fleet Service Bureau, Communications Bureau, Arrest Processing, Records Management, and Training.
- **The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Asset Forfeiture and Intelligence, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management, Narcotics/Vice, and Special Investigations.
- **The Patrol Division** primarily provides uniformed police services through the eight precincts, Highway Patrol, Marine/Aviation Bureau, Mounted Unit, Emergency Ambulance Bureau, and the Bureau of Special Operations.

Homeland Security is within the Patrol Division and is a top priority given the current state of affairs throughout the world. In response to this, the Department has built a significant



intelligence function related to homeland security that includes the issuance of regular intelligence bulletins, monitoring of social media, and working with local, State, and Federal partners in law enforcement to ensure that critical intelligence is shared and received in real-time.

All Department members have been trained to respond to and mitigate active shooter situations and all Police Officers receive this training annually. In addition, the Department conducts tabletop exercises, drills, and active shooter simulations on a regular basis. The Nassau County Police Department is the first major police department to equip patrol members with heavy-duty tactical vests and ballistic helmets and has begun to equip members with rifles.

In recent years, the County has devoted significant resources to improve Police Department facilities. Earlier this year, the County provided funding to build a new Nassau County Police Academy adjacent to Nassau Community College. The new 90,000 square foot training facility will replace the leased facilities in Massapequa Park. It will provide the Police Department with the instructional space, including an auditorium and classrooms, needed to keep up with rapidly changing advances in crime-fighting. There also will be an emergency vehicle operations course, a physical training and defensive tactics warehouse, and a facility to process classified information.

Recently, the Department's Applicant Investigation unit has been relocated from the leased space in Nassau Community College to Police Headquarters in Mineola. This co-locates the Applicant Investigation Unit with Personnel and Accounting, allowing for better coordination and increased efficiency in the hiring new police officers.

The Department is in the process of building a new facility in Mineola for the Department's Property Bureau. The Property Bureau will use the new warehouse for storage, as the existing building is an aging structure in need of capital investment. Furthermore, the new location affords greater efficiency for evidence retrieval and better safeguarding with its greater proximity to the Property Bureau's operations in Headquarters.

The Commissioner has formed a "Commissioner's Community Council" or the "CCC" to address the needs and concerns of our communities. CCC's will be established utilizing each of the 19 Legislative districts, for a total of 19 CCC's. The purpose of these councils recognizes the increasing societal challenges that communities are facing throughout Nassau County, to reinforce trust and appreciation for our diverse population, and to demonstrate police support of neighborhood needs and concerns.

In concert with the Department's Community Policing models including Community Affairs; Problem Orientated Policing; Domestic Violence Liaison; Community Orientated Policing Enforcement; Nassau-Suffolk Gang Task Force; and the Heroin Prevention Task Force, the CCC's will address all issues, unique and similar, and will ensure a positive reliance on the



police in each neighborhood, further promoting community and officer safety, and crime reduction amongst the 19 districts in the County.

The Police Department takes great pride in the fact that Nassau County is amongst the safest communities of its size in the United States. The Department continues to leverage technology improvements to enhance police services as evidenced by the recently established small UAS (Unmanned Aerial Surveillance) drone program. This program will ultimately utilize air (drones) and ground based (laser scanners) equipment to provide highly accurate mapping solutions for a variety of uses both within the Department as well as for other County agencies. The drones will be used by the Crime Scene unit to make detailed crime scene maps in a fraction of the time. The drones will also be used at major events to maintain an aerial view of an event, rather than deploying higher cost helicopters. The drones will also be used in support of other law enforcement missions in various units throughout the Department.

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

GOALS

- Protect life and property
- Prevent crime
- Arrest offenders
- Maintain public order
- Utilize community-based Problem-Oriented Policing models to improve the quality of life for all the County's residents
- Ensure that adequate personnel and equipment are available to accomplish the Department's mission
- Strive to reduce crime in all categories

OBJECTIVES

- Ensure Nassau County residents continue to live in one of the safest counties in America of its size
- Continue to provide resources and training to not only prevent but to respond to terrorist and active shooter situations with minimal injuries and deaths
- Reduce the number of crimes that involve firearms
- Expand Intelligence-Led Policing to reduce crime in Nassau County while ensuring the safety of the County's law enforcement officers



- Reduce the use of controlled substances, specifically narcotics, through education, the apprehension of those who violate New York State criminal statutes relating to narcotics, and appropriate referrals to treatment facilities
- Increase the apprehension of suspects who have outstanding warrants
- Reduce the number of automobile accidents through targeted patrol and enforcement, based upon accident data analysis
- Monitor and reduce non-mandated overtime

2020 BUDGET HIGHLIGHTS

Police Department – Headquarters Fund and District Fund

Expenses for both Police Department funds, PDD and PDH, in the 2020 Proposed Budget are \$893.7 million, a 0.3% increase from the 2019 Projection. Salaries, Wages & Fees in the 2020 Proposed Budget are \$476.7 million, a decrease of approximately \$0.3 million or 0.1%.

The 2020 Proposed Budget for sworn officers is 2,492 officers which includes 360 Detective Association Inc. (DAI), 1,775 Police Benevolent Association (PBA), and 357 Superior Officers Association (SOA) members. Due to recent retirements, the Police Department added 28 new police officers in May 2019 and up to an additional 100 police officers are expected to start in November 2019. The 2020 Proposed Budget assumes hiring of up to an additional 200 police officers in 2020.

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	844	747	794
	Detective Association Inc (DAI)	360	303	360
	ORDINANCE	15	11	12
	Police Benevolents Assoc (PBA)	1,775	1,699	1,775
	Superior Officers Assoc. (SOA)	358	354	357
Full-Time Total		3,352	3,114	3,298
Part-Time		458	416	495
Part-Time Total		458	416	495
Seasonal		-	4	-
Seasonal Total		-	4	-

Salaries, Wages & Fees represent 53.3% of total operating expenses of the Police Department’s 2020 Proposed Budget. The 2020 Proposed Budget funds overtime of \$52.8 million, which represents 11.1% of the Salaries, Wages & Fees, and is \$0.5 million or 1.8% less than the 2019 Projection. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset the cost of targeted policing initiatives. The County realizes these funding sources as either

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additional revenue to the Department or an offset against the overtime incurred. The Police Department accounts for \$36.3 million of the terminal leave expense due to anticipated police officer separations from service. The County anticipates that 200 officers will separate from service in 2020.

The 2020 Proposed Budget funds \$13.1 million in Workers' Compensation, \$26.0 million in Other Than Personal Services (OTPS), and \$74.7 million in Inter-Departmental Charges and Debt Service Chargebacks.

Aggregated revenue from both Police Funds in the 2020 Proposed Budget is \$893.7 million, \$17.4 million decrease from the 2019 Projection and includes \$14.2 million in Inter-Departmental Revenues. The major revenue source for the Police Department is property tax levy that equates to 84.6% of the total revenue for the Department and is 90.8% of the total tax levy collected for the five Major Funds.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	457,029,239	488,733,880	476,699,919	476,690,556
	AB - FRINGE BENEFITS	294,490,750	308,815,538	300,527,089	303,242,331
	AC - WORKERS COMPENSATION	12,766,973	14,935,000	14,935,000	13,135,000
	BB - EQUIPMENT	288,129	734,286	734,286	760,273
	DD - GENERAL EXPENSES	7,372,760	7,395,324	7,395,324	7,780,975
	DE - CONTRACTUAL SERVICES	12,930,841	13,527,971	13,527,971	13,369,545
	DF - UTILITY COSTS	3,835,322	4,118,335	4,118,335	4,041,552
	HH - INTERFD CHGS - INTERFUND CHARGES	21	-	-	-
	L3 - TRANS TO LITIGATION FUND	5,000,000	-	-	-
	LB - TRANS TO GENERAL FUND	13,417,922	-	-	-
Expenses Excluding Interdepartmental Transfers		807,131,957	838,260,334	817,937,924	819,020,232
	Interdepartmental Transfers	70,806,127	72,832,967	72,941,337	74,685,279
Expenses Including Interdepartmental Transfers		877,938,084	911,093,301	890,879,261	893,705,511
REV	AA - OPENING FUND BALANCE	24,828,719	-	-	-
	BC - PERMITS & LICENSES	4,876,029	5,761,582	5,761,582	5,761,582
	BD - FINES & FORFEITS	31,833,764	36,028,665	36,028,665	36,028,665
	BE - INVEST INCOME	196,441	225,000	225,000	225,000
	BF - RENTS & RECOVERIES	632,470	66,140	96,274	66,140
	BH - DEPT REVENUES	26,942,263	28,774,437	28,774,437	28,774,436
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	25,695,945	25,695,945	25,695,945	25,695,945
	BW - INTERFD CHGS - INTERFUND CHARGES REV	262,372	6,385,000	6,385,000	385,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	1,053,563	725,000	725,000	725,000
	SA - STATE AID - REIMBURSEMENT OF EXPENS	882,914	930,000	930,000	930,000
	TL - PROPERTY TAX	747,764,672	769,088,736	769,088,736	756,278,429
	TX - SPECIAL TAXES - SPECIAL TAXES	25,027,093	24,685,282	24,685,282	24,685,282
Revenues Excluding Interdepartmental Transfers		889,996,244	898,365,787	898,395,921	879,555,479
	Interdepartmental Transfers	12,863,677	12,727,514	12,727,514	14,150,032
Revenues Including Interdepartmental Transfers		902,859,921	911,093,301	911,123,435	893,705,511



Police Department Headquarters (PDH)

Expenses for the PDH Fund in the 2020 Proposed Budget are \$477.8 million, a 0.2% decrease from the 2019 Projection. Salaries, Wages & Fees in the 2020 Proposed Budget are \$243.3 million, a \$2.6 million or 1.0% decrease from the 2019 Projection due to an increase in anticipated attrition. Salaries, Wages & Fees and Fringe Benefits are \$403.5 million, which represents 84.4% of expenses in the 2020 Proposed Budget. The overtime in the 2020 Proposed Budget is \$28.0 million, which represents 11.5% of the Salary, Wages & Fees.

The 2020 Proposed Budget funds \$4.2 million in Workers' Compensation, \$19.1 million in OTPS and \$50.9 million in Inter-Departmental Charges, Debt Service Chargebacks and Utility Costs. The Department continues to work to reduce costs by leveraging external funding sources to augment its operating expenses.

PDH revenues in the 2020 Proposed Budget are \$477.8 million, which includes \$14.2 million from Inter-Departmental Revenues. The largest revenue source in the PDH Fund in the 2020 Proposed Budget is the property tax levy, which is \$366.2 million or 76.6% of the total PDH revenue. Other major revenue sources in the 2020 Proposed Budget includes \$34.7 million in Public Safety Fee revenue to safeguard, facilitate and encourage the health, safety and welfare of the residents and businesses of the County. Also, included are revenues from emergency ambulance fees of \$25.5 million and Special Taxes of \$24.7 million (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users).

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E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	237,799,368	250,964,446	245,855,765	243,296,258
	AB - FRINGE BENEFITS	154,107,826	163,793,823	161,145,522	160,214,065
	AC - WORKERS COMPENSATION	4,190,330	4,235,000	4,235,000	4,235,000
	BB - EQUIPMENT	168,110	482,886	482,886	508,933
	DD - GENERAL EXPENSES	3,326,541	3,599,010	3,599,010	3,700,149
	DE - CONTRACTUAL SERVICES	12,401,308	12,101,207	12,101,207	12,326,605
	DF - UTILITY COSTS	2,464,404	2,936,631	2,936,631	2,630,631
	HH - INTERFD CHGS - INTERFUND CHARGES	21	-	-	-
	LB - TRANS TO GENERAL FUND	13,417,922	-	-	-
Expenses Excluding Interdepartmental Transfers		427,875,828	438,113,003	430,356,020	426,911,641
	Interdepartmental Transfers	44,393,053	48,339,295	48,447,665	50,927,346
Expenses Including Interdepartmental Transfers		472,268,881	486,452,298	478,803,685	477,838,987
REV	BC - PERMITS & LICENSES	891,204	1,132,764	1,132,764	1,132,764
	BD - FINES & FORFEITS	30,822,289	34,672,902	34,672,902	34,672,902
	BE - INVEST INCOME	42,821	75,000	75,000	75,000
	BF - RENTS & RECOVERIES	394,176	66,140	66,140	66,140
	BH - DEPT REVENUES	24,250,866	26,043,437	26,043,437	26,043,437
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	8,937,883	8,937,883	8,937,883	8,937,883
	BW - INTERFD CHGS - INTERFUND CHARGES REV	80,179	6,235,000	6,235,000	235,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	1,053,563	725,000	725,000	725,000
	SA - STATE AID - REIMBURSEMENT OF EXPENS	882,914	930,000	930,000	930,000
	TL - PROPERTY TAX	367,312,081	370,221,376	370,221,376	366,185,547
	TX - SPECIAL TAXES - SPECIAL TAXES	25,027,093	24,685,282	24,685,282	24,685,282
Revenues Excluding Interdepartmental Transfers		459,695,069	473,724,784	473,724,784	463,688,955
	Interdepartmental Transfers	12,573,813	12,727,514	12,727,514	14,150,032
Revenues Including Interdepartmental Transfers		472,268,882	486,452,298	486,452,298	477,838,987

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	754	629	675
	Detective Association Inc. (DAI)	360	300	357
	ORDINANCE	14	10	11
	Police Benevelant Association (PBA)	313	315	323
	Superior Officers Association (SOA)	173	175	178
Full-Time Total		1,614	1,429	1,544
Part-Time		51	54	72
Part-Time Total		51	54	72
Seasonal		-	4	10
Seasonal Total		-	4	10

POLICE DEPARTMENT DISTRICT (PDD)

Expenses for the PDD Fund in the 2020 Proposed Budget are \$415.9 million, a 0.9% increase from the 2019 Projection. Salaries, Wages & Fees in the 2020 Proposed Budget are \$233.4 million, an increase of \$2.6 million or 1.1% due to the need to backfill retired officers and anticipated terminal leave. Salaries, Wages & Fees and Fringe Benefits are \$376.4 million in the 2020 Proposed Budget, which represents 90.5% of operating expenses. The Department expects to complete staffing the 6th and 8th Precincts by the end of 2019 and has hired 26 part-time crossing guards. The Department will recruit additional crossing guards in 2020. The Overtime

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in the 2020 Proposed Budget is \$24.9 million, which represents 10.7% of Salaries, Wages & Fees. The 2020 Proposed Budget funds \$8.9 million in Workers' Compensation, \$6.8 million in OTPS and \$23.8 million in Inter-Departmental Charges and Debt Service Chargebacks.

Revenues in the PDD Fund in the 2020 Proposed Budget are \$415.9 million. The property tax levy in the 2020 Proposed Budget is \$390.1 million, or 93.8% of the District's revenue. The other major revenue sources include \$6.0 million in alarm permits and fines and \$2.9 million in Departmental Revenues, which includes fees associated with tow truck franchises and village policing contracts.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	219,229,872	237,769,434	230,844,154	233,394,298
	AB - FRINGE BENEFITS	140,382,924	145,021,715	139,381,568	143,028,266
	AC - WORKERS COMPENSATION	8,576,643	10,700,000	10,700,000	8,900,000
	BB - EQUIPMENT	120,019	251,400	251,400	251,340
	DD - GENERAL EXPENSES	4,046,220	3,796,314	3,796,314	4,080,826
	DE - CONTRACTUAL SERVICES	529,533	1,426,764	1,426,764	1,042,940
	DF - UTILITY COSTS	1,370,918	1,181,704	1,181,704	1,410,921
	L3 - TRANS TO LITIGATION FUND	5,000,000	-	-	-
Expenses Excluding Interdepartmental Transfers		379,256,129	400,147,331	387,581,904	392,108,591
Interdepartmental Transfers		26,413,074	24,493,672	24,493,672	23,757,933
Expenses Including Interdepartmental Transfers		405,669,203	424,641,003	412,075,576	415,866,524
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
REV	AA - OPENING FUND BALANCE	24,828,719	-	-	-
	BC - PERMITS & LICENSES	3,984,825	4,628,818	4,628,818	4,628,818
	BD - FINES & FORFEITS	1,011,475	1,355,763	1,355,763	1,355,763
	BE - INVEST INCOME	153,620	150,000	150,000	150,000
	BF - RENTS & RECOVERIES	238,293	-	30,134	-
	BH - DEPT REVENUES	2,691,397	2,731,000	2,731,000	2,730,999
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	16,758,062	16,758,062	16,758,062	16,758,062
	BW - INTERFD CHGS - INTERFUND CHARGES REV	182,193	150,000	150,000	150,000
	TL - PROPERTY TAX	380,452,591	398,867,360	398,867,360	390,092,882
Revenues Excluding Interdepartmental Transfers		430,301,175	424,641,003	424,671,137	415,866,524
Interdepartmental Transfers		289,864	-	-	-
Revenues Including Interdepartmental Transfers		430,591,039	424,641,003	424,671,137	415,866,524

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	90	118	119
	Detective Association Inc (DAI)	-	3	3
	ORDINANCE	1	1	1
	Police Benevolent Assoc (PBA)	1,462	1,384	1,452
	Superior Officers Assoc (SOA)	185	179	179
Full-Time Total		1,738	1,685	1,754
Part-Time		407	362	423
Part-Time Total		407	362	423



PERFORMANCE MANAGEMENT

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

Police Department					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% 911 Calls Answ 0-10 Sec	95.3%	94.7%	95.0%	96.8%	95.0%
% Alarm Calls Answ 0-10 Sec	89.3%	88.2%	91.0%	89.5%	91.0%
DWI Arrests	1,500	1,118	1,400	392	1,200
Moving Violation Citations	211,383	224,088	210,000	80,834	220,000



HUMAN RESOURCES

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

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

SEXUAL HARASSMENT PREVENTION POLICIES AND TRAINING

New York State law mandates that all New York State employers conduct annual sexual harassment prevention policies and training for all employees. The training program must be interactive and is required to include certain specified content. Funding for this training is provided by New York State.

PEOPLESOFT

This initiative will modernize the County's human resources management replacing multiple outdated software packages with a single, more user-friendly system.

GOALS

- Improve staff productivity and performance and reduce instances of employment litigations
- Continue to centralize the County's Human Resources activities
- Continue to inform and educate employees about the extent and value of their fringe benefits, which are a significant part of their overall compensation
- Ensure that all staff receives appropriate training that includes wellness and professional development
- Examine flexible work shifts/hours for select employees/departments that support constituents, employees, and the environment

HUMAN RESOURCES



OBJECTIVES

- Work with departments to streamline and consolidate same or similar functions
- Provide training to develop core skills for employees throughout the County by focusing on professional development, management training, cultural sensitivity, Equal Employment Opportunity, Sexual Harassment, Workplace Violence and organizational effectiveness
- Expand supervisory skills training to all Civil Service Employees Association (CSEA) and Ordinance employees

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the Department of Human Resources includes \$1,005,395 in expenses, a decrease of \$46,675 from the 2019 Projection. Salaries, Wages & Fees increased by 18.1% or \$141,420 due to mandated program initiatives. OTPS decreased \$188,095 from \$272,290 to \$84,195.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	689,963	807,368	779,780	921,200
	DD - GENERAL EXPENSES	9,602	10,290	10,290	16,195
	DE - CONTRACTUAL SERVICES	0	262,000	262,000	68,000
EXP Total		699,566	1,079,658	1,052,070	1,005,395
REV	BF - RENTS & RECOVERIES	-	-	1,043	-
	BH - DEPT REVENUES	-	-	74	-
REV Total		-	-	1,117	-

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ORDINANCE	7	7	8
Full-Time Total		7	7	8
Part-Time		4	2	4
Part-Time Total		4	2	4
Seasonal		2	-	2
Seasonal Total		2	-	2



DEPARTMENT OF PARKS, RECREATION AND MUSEUMS

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

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

ADMINISTRATION

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

RECREATION SERVICES DIVISION

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

ENTERTAINMENT

The Harry Chapin Lakeside Theater is an open amphitheater in Eisenhower Park. The Theater hosts family friendly shows including Summer Movie Nights, Cultural Performances, the Summer Concert Series, Noontime Concerts and interactive shows for the community.



MUSEUMS DIVISION

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

GOLF OPERATIONS DIVISION

Golf Operations is responsible for golf course maintenance, operations, and related programming. Staff manages and maintains seven golf courses (three 18-hole courses at Eisenhower Park and four nine-hole courses in four different parks), three driving ranges, and three mini-golf courses. The "Crown Jewel" of the County's golf infrastructure is the Red Course at Eisenhower Park, which has been the venue for various pro events on the PGA Champions Tour. GPS systems have been added to the golf carts.

GROUNDS AND MAINTENANCE DIVISION

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

OBJECTIVES

- Continue to develop new advertising and sponsorship agreements that will generate revenue through marketing and promotional initiatives
- Provide clean, beautiful, and desirable parks and demonstrate exemplary stewardship
- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs
- Continue to develop public-private partnerships
- Accommodate the requests for increased recreational programming

GOALS

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

PARKS, RECREATION AND MUSEUMS



2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Department of Parks, Recreation & Museums are \$29.9 million, an increase of \$1.1 million or 3.7% from the 2019 Projection. Salaries, Wages & Fees are \$20.5 million, an increase of \$838,961 or 4.3% from the 2019 Projection. Part-Time and Seasonal employees comprise \$9.7 million of the salary line.

Other Than Personal Services (OTPS) are \$9.4 million, an increase of \$235,762 or 2.6% from the 2019 Projection due to increased contracted expense for maintenance.

Equipment accounts for \$640,300 of the OTPS, an increase of \$86,602 or 15.6% from the 2019 Projection due to a need for new equipment and repair in the Golf Division.

General Expenses are \$1.6 million, an increase of \$4,086 from the 2019 Projection. The increase is primarily due to an annual increase in supply costs.

Contractual Services are \$7.2 million an increase of \$145,074 or 2.1% from the 2019 Projection primarily due to an increase in the ground and maintenance services to parks buildings and facilities.

Revenues in the 2020 Proposed Budget for the Department of Parks, Recreation & Museums are \$29.0 million, decrease of \$88,095 or 0.3% from the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	18,988,861	20,578,704	19,641,098	20,480,059
	BB - EQUIPMENT	393,466	553,698	553,698	640,300
	DD - GENERAL EXPENSES	1,441,429	1,565,468	1,565,468	1,569,554
	DE - CONTRACTUAL SERVICES	6,790,338	7,046,496	7,046,496	7,191,570
EXP Total		27,614,093	29,744,366	28,806,760	29,881,483
REV	BC - PERMITS & LICENSES	(1,470)	-	-	-
	BF - RENTS & RECOVERIES	2,338,944	2,541,778	2,731,728	2,541,778
	BH - DEPT REVENUES	22,449,407	23,428,502	23,531,098	23,651,083
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	30,388	-	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	2,625,000	2,825,000	2,843,130	2,825,000
REV Total		27,442,268	28,795,280	29,105,956	29,017,861

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	139	136	143
	ORDINANCE	4	4	4
Full-Time Total		143	140	147
Part-Time		203	98	203
Part-Time Total		203	98	203
Seasonal		888	716	888
Seasonal Total		888	716	888



PERFORMANCE MANAGEMENT

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

PARKS, RECREATION AND MUSEUMS



Department of Parks, Recreation & Museums				
Performance Measures	2017 Actual	2018 Actual	2019 Target	2020 Target
% Campsites Rented-Total	35.0%		35.0%	35.0%
Field Court Reservations	11,172	10,082	12,000	12,000
Golf-Rounds Played	215,904	195,031	225,000	225,000
Leisure Passes Sold	22,699	21,243	23,000	23,000
Parks Attendance	858,476		850,000	850,000
Parks Revenue-Exc Rent	\$ 22,697,402	\$ 23,469,876	\$ 23,428,502	\$ 23,651,083
Rec Prog-Children Registered	1,215	1,157	1,250	1,250



DEPARTMENT OF SHARED SERVICES

The Department of Shared Services is responsible, under New York State Municipal Purchasing law, for the purchase of all materials, supplies, equipment, and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

GOALS

- Meet the service level expectations of County agencies while ensuring full compliance with State and County law
- Assist in reducing inventory carrying costs by selling/auctioning County surplus equipment
- Continue to work with Information Technology in testing and implementing all new phases and functionalities of E-Procurement
- Work with Minority Affairs and Veterans Services to expand outreach efforts to Minority, Service,
- Disabled Veterans and Women Owned Business Enterprise vendors

OBJECTIVES

- Employ standardization in the procurement of office supplies, office equipment and related maintenance, and vehicles to produce economies of scale where practicable
- Work with banks, Comptroller's Office, County Attorney's Office, Compliance Office, Fleet, and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Account for industrial supplies
- Promote the on-line vendor database to increase vendor competition
- Continue to update the Purchasing Handbook and work with the Office of Emergency Management in maintaining emergency preparedness and procedures for the Shared Services Department
- Initiate and finalize inventory management with the assistance of OMB, Information Technology, and other agencies
- Establish a centralized, shared service purchasing model to meet the needs of the County
- Identify opportunities to create synergies and strategic sourcing approaches to procurement
- Streamline and reorganize departmental purchasing functions where appropriate to yield operating efficiencies
- Offer pre-procurement planning and workshops to maximize bidding opportunities and minimize emergency purchases
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles

SHARED SERVICES



- Encourage economies of scale by cooperative purchasing with both the Long Island Purchasing Council and Nassau County BOCES/NSSBA 21st Century Demonstration Grant joint purchasing cooperatives

2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Department of Shared Services (formerly Purchasing) are \$1,337,578, an increase of \$182,066 or 15.8% from the 2019 Projection. Salaries, Wages and Fees are \$1,243,900, an increase of \$110,856 or 9.8 % from the 2019 Mid-Year Projection, primarily due to additional staffing.

Other Than Personal Services (OTPS) expenses are \$93,678, an increase of \$71,210 compared to the 2019 Projection.

The revenues in the 2020 Proposed Budget for the Department of Shared Services are \$260,025, a decrease of \$169,975 from the 2019 Projection, primarily due to a decrease in miscellaneous receipts.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	978,565	952,152	1,133,044	1,243,900
	DD - GENERAL EXPENSES	14,843	22,468	22,468	15,178
	DE - CONTRACTUAL SERVICES	-	-	-	78,500
EXP Total		993,408	974,620	1,155,512	1,337,578
REV	BF - RENTS & RECOVERIES	346,743	380,000	380,000	230,000
	BH - DEPT REVENUES	110,706	185,025	50,000	30,025
REV Total		457,449	565,025	430,000	260,025

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	10	8	11
	ORDINANCE	1	3	3
Full-Time Total		11	11	14
Part-Time		1	1	1
Part-Time Total		1	1	1



PERFORMANCE MANAGEMENT

Department of Shared Services			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encmbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.

Department of Shared Services					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
\$ Savings-Paid/Encmbrd Price	\$ 734,495	\$ 640,478	\$ 450,000	\$ 244,621	\$ 450,000



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) is organizationally divided into five components: Administration, Engineering, Operations, Fleet, and Real Estate.

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department. It also provides administrative support, fiscal management, staff development and management of human resources, information technology, and public information. Included in the Administration Division is the Capital Program Office, which develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Departmental operations.

ENGINEERING

The Engineering Division administers, and coordinates engineering activities related to the public infrastructure of Nassau County. Subdivisions within Engineering include the following:

- **Water/Wastewater Engineering** handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, and ground water contamination issues, as well as all storm water management program components including drainage, design, and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all pump stations and sanitary sewer infrastructure.
- **Architectural Engineering** designs and oversees construction of 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, assists in the site selection for the Red-Light Camera Program using engineering data along with safety statistics.
- **Transit Division** oversees and manages the County's bus contract with TransDev Services, Inc. and ensures compliance with all Federal Transit Administration (FTA) requirements.
- **Civil Engineering** manages and supervises the design and construction contracts for parks, bridges, roadways, and drainage facilities.



- **Planning** reviews and analyzes subdivision applications, County map revisions, and open space acquisitions, and development applications that appear before the Planning Commission; processes and reviews zoning referrals received from Nassau County’s 69 municipalities; and makes recommendations to the Planning Commission. The Planning Division also manages and oversees FTA earmarks/grants and Governor’s Office of storm Recovery (GOSR) funded projects. The Division also conducts census and other socio economic and demographic analyses.

OPERATIONS

The Operations Division administers and coordinates operational activities related to the public infrastructure of Nassau County. Subdivisions within Operations include the following;

- **Facilities Management** maintains all buildings and structures under County control.
- **Road Maintenance** maintains all County-owned roads and medians.
- **Bridge Maintenance** operates and maintains the two County drawbridges.
- **Snow Operations** removes snow and ice on County roadways and bridges.
- **Drainage Maintenance** manages drainage from the flow of storm water runoff at drainage channels, streams, storm water basins, and drainage culverts.
- **Mosquito Control** protects public health through aerial and ground spraying.
- **Signs & Pavement Markings** maintains County street signs and markings.

FLEET MANAGEMENT

The Fleet Management Division administers and coordinates the County’s fleet, vehicle-related equipment, machinery, and resources, e.g., fuel for all County departments except the Police and Corrections.

REAL ESTATE

Real Estate administers and coordinates all real estate matters on behalf of the County in coordination with the County Attorney’s office. 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.

Under the Management and License Agreement, TransDev operates the County’s Fixed-Route Bus service (Nassau Inter-County Express NICE) and Paratransit Operation (Able-Ride).

The County entered into an Operating and Maintenance agreement for the Nassau County Sewer System with SUEZ Water Long Island Inc.(“SUEZ”), which the Nassau County Legislature passed



on July 18, 2014. SUEZ is performing all operating, treatment, and maintenance for the system on behalf of the County. As part of the agreement, SUEZ, Inc. agreed to reimburse the County for personnel who are now performing their duties for SUEZ.

GOALS

- Utilize all available resources, working with Federal and State Agencies, to recover from Superstorm Sandy, and mitigate and harden County infrastructure for protection from future storms
- Continue to ensure the safety and well-being of the County's residents on 1,500 lane miles of County-owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,600 traffic signals
- Manage SUEZ Water Long Island, Inc., the County's selected contractor to operate and maintain three major wastewater treatment plants and 53 pump stations
- Improve long-term County finances and planning by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans
- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Maintain the Department's fleet of vehicles to peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make recommendations to it
- Analyze and review all subdivision proposals using uniform criteria to determine whether the subdivision complies with the County's development goals
- Balance the County's growth and economic development with the goal of environmental protection, and work with and advise the Administration, the Planning Commission and the County Legislature in the area of environmental protection and the State Environmental Quality Review Act (SEQRA) process
- Develop a Multi-Year Capital Plan that advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents
- To manage County infrastructure through sound fiscal policies and procurement to meet the needs of existing and future residents and businesses and to implement the Multi-Year Capital Plan
- Analyze and prepare feasibility and planning reports to support County infrastructure improvements and expansion.
- Actively pursue grants to perform environmental studies that will better enable the County to create jobs and stimulate economic growth while reducing its carbon footprint
- Manage the County's real estate portfolio to consolidate County operations
- Continue to assist the Department of Parks, Recreation and Museums with the management of landmark units
- Continue to be in accord with the purpose of the Environmental Bond Act in the implementation of acquisitions to preserve County "open space"

**OBJECTIVES**

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve efficiency and reduce greenhouse gas emissions by procuring more natural gas-powered vehicles and reducing the number and average age of vehicles
- Expand the use of non-petroleum-based products in County buildings utilizing electrical power from renewable energy sources
- To annually review and revise a Multi-Year Capital Plan program of capital improvements designed to meet existing deficiencies, to meet the needs for future growth, to provide for replacement of obsolete or facilities in need of replacement, and to limit public expenditures
- Projects include enhancements to key infrastructure assets, construction of long life assets, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities.
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects
- Actively participate in various studies and other initiatives at both the local and regional levels designed to improve the quality and safety of transportation systems within the County and reduce air pollution and traffic congestion
- Pursue, secure, and administer State and Federal grants and comply with mandates of the Fixing America's Surface Transportation Act (FAST), thereby ensuring the continued flow of Federal transportation funding to Nassau County
- Continue to review all County real estate holdings to identify and quantify efficiencies resulting from possible consolidation
- Increase revenue from the rental of landmark units
- Negotiate the purchase of the maximum amount of "open space" permitted under the Environmental Bond Acts and develop a plan for its management

2020 BUDGET HIGHLIGHTS

The 2020 Proposed Budget for the Department of Public Works includes \$291.1 million in expenses. Salaries, Wages & Fees is \$33.7 million, an 8.2% increase from the 2019 Projection. This increase provides additional resources for the maintenance of county roads and to administer the major capital program initiatives being undertaken by the Department in concert with New York State.

Other Than Personal Services (OTPS) is \$180.9 million, an increase of \$7.0 million or 4.0% from the 2019 Projection and primarily associated with contractual expenses. The County is investing additional resources in NICE Bus to expand services and routes, and provide for increase operating expenses related to cleaner, compressed natural gas-fueled buses. The exact determinations on routes will be made in compliance with Title VI non-discrimination requirements.

PUBLIC WORKS



The 2020 Proposed Budget for Other Expenses and Mass Transportation increased by 1.2% from the 2019 Projection due to an increase in LIRR Station maintenance costs.

The revenues for the Department of Public Works in the 2020 Proposed Budget are \$168.2 million or 2.6 % lower than the 2019 Projection. This decrease is mainly due to an anticipated 9.8% decrease in Bus Farebox revenue, bringing down the Farebox revenue to \$40.1 million.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	27,697,806	31,816,199	31,191,934	33,746,660
	AC - WORKERS COMPENSATION	2,078,239	2,280,000	2,280,000	1,740,000
	BB - EQUIPMENT	86,259	150,932	150,932	162,021
	DD - GENERAL EXPENSES	6,215,457	7,604,619	7,604,619	7,974,277
	DE - CONTRACTUAL SERVICES	136,043,632	141,953,218	141,953,218	147,708,898
	DF - UTILITY COSTS	23,597,258	23,976,227	23,976,227	24,822,411
	DG - VAR DIRECT EXPENSES	250,000	250,000	250,000	250,000
	HF - INTER-DEPARTMENTAL CHARGES	12,728,642	15,694,302	15,694,302	15,407,945
	MM - MASS TRANSPORTATION	44,127,503	44,792,592	44,792,592	45,134,383
	OO - OTHER EXPENSES	13,385,950	13,742,526	13,742,526	14,111,485
EXP Total		266,210,745	282,260,615	281,636,350	291,058,080
REV	BC - PERMITS & LICENSES	1,960,839	2,194,000	2,252,997	2,284,000
	BD - FINES & FORFEITS	-	500	500	-
	BF - RENTS & RECOVERIES	16,525,708	18,306,586	18,933,309	16,714,365
	BG - REVENUE OFFSET TO EXPENSE	281,069	300,000	300,000	300,000
	BH - DEPT REVENUES	46,077,584	48,048,368	48,525,057	43,874,198
	BJ - INTERDEPT REVENUES	15,696,357	18,597,913	18,597,913	19,086,773
	BW - INTERFD CHGS - INTERFUND CHARGES REV	5,916,416	5,774,109	5,774,109	3,420,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	7,611,829	6,780,800	6,787,447	7,347,966
	SA - STATE AID - REIMBURSEMENT OF EXPENS	70,057,121	71,515,274	71,515,274	75,152,000
REV Total		164,126,923	171,517,550	172,686,606	168,179,302

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	414	375	406
	ORDINANCE	10	10	10
Full-Time Total		424	385	416
Part-Time		24	17	24
Part-Time Total		24	17	24
Seasonal		38	60	60
Seasonal Total		38	60	60



PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	Facilities Work Orders Completed	Includes the number of corrective work orders that were completed by Facilities Management in a reporting calendar month.	Complete corrective work orders to ensure the safety of the public and County employees and to increase efficiencies for County workers at County owned facilities. This will reduce law suits against the county and increase productivity of County employees.
Government Efficiency	Facility W/O Response Time	Represents the average operational down time per facilities work orders.	Improve the level of service that the Department provides to occupants and users of County facilities.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Government Efficiency	Mosquito Cmplnts Cmpl-Avg Days	Includes the average days it takes to respond to a mosquito complaint.	To ensure the health and safety to all by inspecting sites and treating them if the sites test positive for mosquitos.
Government Efficiency	Potholes Filled Per Hour	Includes the average number of potholes filled in one working hour.	To increase efficiencies within the Department to ensure that potholes get filled at a faster rate. This will cut down on lawsuits.
Government Efficiency	Road Mntn Work Orders Cmpl	Includes the number of corrective work orders that were completed by Road Maintenance in a reporting calendar month.	Complete corrective work orders to ensure the safety for all citizens who travel Nassau County owned roads and to reduce the amount of law suits against the County.
Government Efficiency	Road Opening Permits Cmpl	Includes the number of Road Opening permits that were completed in a reporting calendar month.	Ensure that all road openings on Nassau County roadways are performed in compliance to Nassau County Specifications and that the traffic flow during this procedure is properly planed for. Each road opening permit that is issued generates revenue for Nassau County.
Government Efficiency	Sewer Permits Completed	Includes the number of sewer permits that were completed in a reporting calendar month.	Ensure that all sewer connections to county sewers are done in compliance to Nassau County specifications. This reduces the amount of sewer malfunctions and also generates revenue for each permit issued.
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Storm Water Work Orders Completed	Includes the number of completed work orders for preventive maintenance measures on equipment associated with the Nassau County Storm Water system.	Storm Water Best Management Practices have been developed to assure the proper flow of the Nassau County Storm water system. By completing these preventive maintenance measures flooding will be less likely to occur.
Government Efficiency	Labor Hours Comparison	Includes the number of labor hours worked by inhouse staff in Facilities Management and Road Maintenance for Capital funded projects overtime and regular time and for operational funded work overtime.	To determine the opportunity costs related to overtime versus hiring new staff with objectives to improve efficiency in operations, labor costs and productivity.

PUBLIC WORKS



Department of Public Works					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 July YTD Actual	2020 Target
# of Fleet Vehicles	1,527	1,523	1,500	1,540	1,540
Facilities Work Orders Completed	8,051	5,790	7,000	6,316	10,000
Facility W/O Response Time	57.7 Days	57	50 Days	89 days	50 days
Fleet Vehicles-Yearly Avg Age	10.0 Yrs	10.6 Yrs	11.1 Yrs	11	10
Mosquito Cmplnts Cmpl-Avg Days	1.0 Days	1.0 Days	3	1	1
Potholes Filled Per Hour	6.75	5.86	7.50	4.8	8.00
Road Mntn Work Orders Cmpl	11,836	16,702	11,500	8,562	12,000
Road Opening Permits Completed	427	218	175	241	250
Sewer Permits Completed	1,943	2,021	2,000	1,095	2,030
Sump Basin Cleanings	1,278	1,371	900	215	800
Storm Water W/O Completed	86	94	65	42	75
Road Maintenance Operational Overtime Hours	5,455	8,410	13,028	6,514	12,000
Facilities Management Operational Overtime Hours	5,100	13,298	19,604	9,802	15,000
Road Maintenance Capital Overtime Hours	3,670	537	2,286	1,143	2,000
Facilities Management Capital Overtime Hours	13,768.00	9,051	30,718	15,359	20,000
Road Maintenance Capital Regular Time Hours	13,180	1,998	8,832	4,416	8,000
Facilities Management Capital Regular Time Hours	5,575	8,203	22,850	11,425	10,000



RECORDS MANAGEMENT

The Office of Records Management, administered through the Office of the Nassau County Clerk, maintains records for the courts and numerous County departments through archival and micrographic services in accordance with New York State Archives and Record Administration guidelines and the New York State Office of Court Administration. The County Clerk also serves as the Records Management Officer for the County. Records Management serves County departments in the following areas.

- Stores records properly submitted and inventoried by the originating departments in a secure and controlled environment
- Makes records available upon department requests
- Microfilms paper documents
- Assists departments with document destruction in accordance with New York State Records Retention guidelines

GOALS

- Ensure the records of County departments are protected, filed, and made accessible when individual departments request retrieval
- Improve document archival to meet New York State Archives Standards

OBJECTIVES

- Efficient productivity in processing and maintenance of archive documents by maintaining adequate resources
- Install high-density shelving to accommodate the continually increasing number of documents stored in the County's Records Center in accordance with State retention schedules
- Improve upon proper HVAC (heating, ventilation, and air conditioning) and humidity control, as well as water and fire detection systems and standards, in accordance with New York State requirements for archiving, storing, and protecting documents
- Enhance electronic inventory management to provide services more efficiently

2020 BUDGET HIGHLIGHTS

Expenses in the 2020 Proposed Budget for the Office of Records Management are \$1.4 million, which is an increase of \$160,914 or 12.9% from the 2019 Projection.

Salaries, Wages & Fees are \$971,896 in the 2020 Proposed Budget, an increase of \$155,304 compared to the 2019 Projection.

RECORDS MANAGEMENT



Other Than Personal (OTPS) expenses are \$435,810, which is an increase of \$5,610 or 1.3% increase from the 2019 Projection, due to the need for additional equipment.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	704,946	1,013,401	816,592	971,896
	BB - EQUIPMENT	58,037	149,200	149,200	154,800
	DD - GENERAL EXPENSES	105,864	156,000	156,000	156,000
	DE - CONTRACTUAL SERVICES	35,915	125,000	125,000	125,010
EXP Total		904,762	1,443,601	1,246,792	1,407,706
REV	BF - RENTS & RECOVERIES	18,377	-	-	-
REV Total		18,377	-	-	-

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	13	9	13
Full-Time Total		13	9	13
Part-Time		13	3	13
Part-Time Total		13	3	13
Seasonal		8	-	8
Seasonal Total		8	-	8



OFFICE OF HISPANIC AFFAIRS

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

GOALS

- Provide a means of communication and dissemination of vital information to the Latino community
- Provide research, data, and advice on policy decisions impacting the Latino community
- Provide training and support for Nassau County departments in cultural competency

OBJECTIVES

- Support departments in creating and implementing outreach plans (e.g., bilingual staffing, culturally-competent initiatives, community service, etc.) for limited English speaking residents based on departmental responsibilities, mandates, and expertise
- Provide services to Nassau County Latino residents that will allow them to have more access to government
- Work with community-based partners to increase the number of citizenship applications in Nassau County
- Increase the accessibility of bilingual emergency preparedness materials at more locations in the County
- Work in partnership with Hempstead Adult Education Program and other local partners to continue providing effective adult education classes that will serve to integrate new immigrants by giving them vital linguistic and computer skills necessary to be productive members of society
- Support and help monitor appropriate practices to ensure culturally-competent provision of services by departments to the growing Latino community, the largest minority group and fastest growing segment of the County's population
- Identify resources in the Latino community for partnership on Countywide initiatives



2020 BUDGET HIGHLIGHTS

The expenses in the 2020 Proposed Budget for the Coordinating Agency for Spanish Americans are \$487,805, a \$274,085 increase from the 2019 Projection. Salaries, Wages & Fees are \$458,000 a \$247,529 increase from the 2019 Projection due to projected staff increases in 2020. Other Than Personal Services (OTPS) expenses are \$29,805, a \$26,556 increase from the 2019 Projection primarily due increases in General Expenses, and to the inclusion of the Contractual Services budget line.

The revenues in the 2020 Proposed Budget for the Coordinating Agency for Spanish Americans is \$10,000, a decrease of half from the 2019 Projection. The decrease is primarily due to a decrease in charging for basic services such as filling out government forms without the expectation of vulnerable residents having to pay for basic services.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	187,171	243,563	210,471	458,000
	DD - GENERAL EXPENSES	4,245	3,249	3,249	26,805
	DE - CONTRACTUAL SERVICES	-	-	-	3,000
EXP Total		191,415	246,812	213,720	487,805
REV	BH - DEPT REVENUES	275	20,000	20,000	10,000
REV Total		275	20,000	20,000	10,000

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	ORDINANCE	4	5	7
Full-Time Total		4	5	7



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with highly trained personnel who offer support services and financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS works toward and accomplishes its mission by offering comprehensive services that address the financial, health, social, employment, childcare, and safety issues that may affect an individual or family.

DSS is responsible for:

- Providing temporary financial aid to eligible recipients through programs such as the Family Assistance, Safety Net Assistance (SNA), Food Stamp, Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing, through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting individuals, such as children through Children Services (foster care), Preventive and Child Protective Services (CPS), and adults and families through Adult Protective Services (APS), by enforcing the child and adult abuse mandates of New York State Social Services Law

GOALS

- Offer the highest quality, efficient, and respectful services while minimizing processing times, number of appointments, and delays through the continuing assessment and refinement of the “Single Point of Access” philosophy
- Provide employment services to eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Collaborate with the Nassau County Office of Housing and Community Development to assist clients in finding permanent housing
- Continue to recruit and secure resource homes for children in foster care
- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services



- Provide Adult Protective Services' clients with enhanced senior programs
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations

OBJECTIVES

- Work with employers in the County to engage the unemployed in job training and education programs
- Provide community guardianships to assist eligible adults who have no one to serve as a guardian and who lack sufficient assets for a court appointed guardian
- Expand the CPS Multi-Disciplinary Team comprised of DSS (CPS), Nassau County Police Department, Nassau County District Attorney, Nassau University Medical Center, and the Coalition Against Child Abuse and Neglect (CCAN) for cases with allegations of serious physical child abuse and corresponding support services
- Continue to encourage diversity and participation by inviting representatives from communities to participate in the Advisory Council, to which the Commissioner appoints members including recipients of assistance, providers of services, and representatives from the general public, with its purpose being to act in an advisory capacity only and make recommendations regarding program planning and policy development and identify community concerns
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Continue to work with State agencies to enhance service delivery to Nassau County residents, including but not limited to CPS's Family Assessment Response (FAR)
- Produce and distribute informative materials and conduct regularly scheduled public presentations to provide information to the community
- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families
- Conduct timely annual re-certifications of all Medicaid and TANF cases
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue maximizing Federal and State reimbursement by referring clients to other County programs where appropriate
- Maintain the Customer Service units which respond to general questions and case-specific inquiries to provide up-to-the minute information

**2020 BUDGET HIGHLIGHTS****Expenses**

DSS expenses for the 2020 Proposed Budget are \$489.9 million, a \$3.6 million increase compared to the 2019 Projections. Expenses in Salaries, Wages & Fees is \$48.7 million, a 6.0% increase from the 2019 Projection primarily due to the need to comply with county language access plans, additional mandates placed upon the department by Family Court and Raise the Age initiative which requires additional staff. The department has recently completed the internalization of the Preventive program that began in 2017 which was previously performed by a contract agency (FCA). The department needed to hire 20 new staff for the program to ensure this division meets all State dictated mandates. The department's regulatory environment has become increasingly restrictive and complex with an upsurge in new directives and expectations that place additional stress on both support and line staff. The department also maintains a number of staff divisions such as Staff Development, Legal, and Human Resources to maintain and ensure compliance with local, State and federal regulations.

Contractual Services

The Department's 2020 proposed Budget for Contractual Services is \$7.7 million, a 7.5% increase compared to the 2019 Projection.

Recipient Grants

DSS's 2020 Proposed Budget for Recipient Grants is \$51.1 million, a 1.4% increase compared to the 2019 Projection. Over 87.0% of Recipient Grant funding is composed of payments made to clients eligible for TANF and the SNA programs. In mid-year 2019, Public Assistance caseloads were 3,757 compared to a 2018 mid-year caseload average of 4,266, a decrease of 11.9%. This is primarily due to a 19.5% decrease in TANF cases and a 7.5% decrease in the SNA cases resulting from a historically low unemployment rate. The SNA portion of Public Assistance accounts for 66.0% of all Public Assistance cases. Therefore, the 2020 Proposed Budget is projecting an increase of caseloads comparable to 2018.

Purchased Services

DSS's 2020 Proposed Budget for Purchased Services is \$69.7 million, a 1.3% increase compared to the 2019 Projection. Purchased Services represent payments made to independent agencies that provide DSS clients with a variety of services such as Day Care, Adult and Child Protective Services, Foster Care, and Preventive Services.



Emergency Vendor Payments

The Department's 2020 Proposed Budget for Emergency Vendor Payments is \$53.2 million, a 1.8% increase primarily due to the homeless caseloads and other public assistance related expenses. Local districts must comply with new regulations to assist individuals and families who seek shelter assistance under the "homeless where found" program and Governor Cuomo's Executive Order to protect homeless individuals during inclement weather where temperatures decline to 32 degrees or below. It also requires homeless shelters to extend their hours of operations so that those without shelter can remain indoors. Additionally, caseloads for individuals placed in State operated residential facilities are expected to remain flat, however the per day service rates are projected to increase. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely and include providing shelter, paying utilities, and maintaining and providing institutional care to a foster child or a child with special needs.

Medicaid

The Department's 2020 Proposed Budget for Medicaid is \$238.2 million, or 1.8% lower when compared to the 2019 Projection primarily due to the County's weekly Medicaid Local Share Cap based on 52 cycles in SFY 19/20. This is subject to adjustment during the SFY 19-20 based on any material change in projected receipt of enhanced Federal Medical Assistance percentage (eFMAP) funds. Due to the uncertainty surrounding the future of the Affordable Care Act (ACA) and the resolution of any remaining federal over-claims, the State will be monitoring any changes and may make necessary adjustments during the New York State Fiscal Year 2019-2020.

Revenues

DSS's 2020 Proposed Budget for Revenues is \$186.5 million. The Rents and Recoveries revenues in the 2020 Proposed Budget are \$800,000, which is less than 42% compared to the 2019 Projection, due to the disencumbrance project. The Federal Aid reimbursement in the 2020 Proposed Budget is \$120.3 million, a 3.1% increase from the 2019 Projection primarily due to the increase in the Child Care Development Block Grant (Day Care for Children) for 2019 and 2020 due to the County's exemplary contribution to better enhance the program. State Aid reimbursement and Department Revenues in the 2020 Proposed Budget are \$47.5 million and \$17.8 million respectively. The 2020 Proposed Budget State Aid decreased relative to the 2019 Projection due to a decrease in the Foster Care Block Grant and lower Preventative Care funding. Department Revenues in the 2020 Proposed Budget are higher compared to the 2019 Projection due to increased Shelter Cost client reimbursement as well as proportional district contribution for increased institutional care costs. State Aid includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the Health and Human Services departments. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim State Aid revenue for them.

SOCIAL SERVICES



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	44,698,577	47,494,583	45,943,396	48,707,028
	BB - EQUIPMENT	14,176	11,720	11,720	11,720
	DD - GENERAL EXPENSES	721,572	642,000	642,000	732,200
	DE - CONTRACTUAL SERVICES	6,717,211	6,887,790	7,187,790	7,727,802
	HF - INTER-DEPARTMENTAL CHARGES	15,019,442	18,601,093	18,601,093	20,427,862
	SS - RECIPIENT GRANTS	51,416,407	52,130,000	50,380,000	51,130,000
	TT - PURCHASED SERVICES	66,208,070	68,587,875	68,777,086	69,724,579
	WW - EMERGENCY VENDOR PAYMENTS	51,541,093	49,360,000	52,260,729	53,225,000
	XX - MEDICAID	238,959,000	242,521,767	242,521,767	238,209,048
EXP Total		475,295,548	486,236,828	486,325,581	489,895,239
REV	BF - RENTS & RECOVERIES	1,384,114	800,000	1,916,142	800,000
	BH - DEPT REVENUES	17,034,441	16,613,180	16,655,374	17,817,140
	BJ - INTERDEPT REVENUES	36,368	40,000	40,000	40,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXP	120,762,614	118,373,895	116,753,895	120,335,975
	SA - STATE AID - REIMBURSEMENT OF EXP	42,565,087	50,404,175	50,167,120	47,508,638
REV Total		181,782,625	186,231,250	185,532,531	186,501,753

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	598	544	572
	ORDINANCE	3	1	4
Full-Time Total		601	545	576
Part-Time		93	76	95
Part-Time Total		93	76	95
Seasonal		-	10	-
Seasonal Total		-	10	-



PERFORMANCE MANAGEMENT

Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue at the end of the month for all non-FAR units. Does not include safety assessments already completed that may have been approved after 7 days. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue at the end of the month for all non-FAR units. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional health or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance, day care and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Homeless Cases-Motels	Includes the percentage of eligible homeless cases housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% Homeless Housed-Motels	Includes the percentage of eligible homeless individuals (adults and children) housed with the Department of Social Services on an emergency, temporary basis in Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible families requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% TANF & SN MOE Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) and SN MOE individuals (Safety Net Maintenance of Effort) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance and Safety Net Assistance population.

SOCIAL SERVICES



Department of Social Services						
Performance Measures	Division	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% 7 Day Safety Assess Overdue	Child Protective Services	4.7%	3.4%	9.0%	1.9%	8.0%
% Invest Overdue +60 Day	Child Protective Services	17.5%	18.7%	18.0%	16.1%	18.0%
% Current Payment Level	Child Support Enforce Programs	69.1%	69.7%	80.0%	70.3%	80.0%
% Paternity Established	Child Support Enforce Programs	90.7%	92.9%	80.0%	92.5%	80.0%
% Support Order Established	Child Support Enforce Programs	84.7%	89.4%	80.0%	89.8%	80.0%
All App: Registered to Disp	Public Assistance	9 Days	10 Days	20 Days	10 Days	20 Days
All App: Registered to Disp	Day Care	12 Days	15 Days	25 Days	14 Days	25 Days
All App: Registered to Disp	Medicaid	18 Days	19 Days	20 Days	20 Days	20 Days
% Homeless Cases-Motels	Housing Shelter & Homeless	38.8%	39.9%	30.0%	34.9%	30.0%
% Homeless Housed-Motels	Housing Shelter & Homeless	54.6%	55.2%	30.0%	48.2%	30.0%
% TANF & SN MOE Employment	Public Assistance	27.6%	28.6%	27.0%	28.2%	27.0%



OFFICE OF THE TREASURER

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

DEBT AND INVESTMENT DIVISION

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

TAX DIVISION

The Tax Division maintains County tax records, collects delinquent property taxes, and processes property tax refunds. This Division also conducts an annual tax lien sale and responds to Freedom of Information Law (FOIL) requests from the public and public tax information requests.

ACCOUNTING DIVISION

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

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

GOALS

- Streamline processes, automate functions, and maximize resources
- Continually improve our services through optimum use of technology
- Maximize investment income by reviewing banking relationships
- Transition check payments to an Automated Clearing House (ACH), Payment Cards, and Direct Deposits
- Convert paper-based payroll notification to electronic notification
- Automate the processing of Certificate of Residency



OBJECTIVES

- Expand electronic payment processing for County vendors
- Implement the centralized accounts receivable function which will increase collection rates, standardize processing, improve customer service, reduce cost
- Monitor and determine optimum cash levels by projecting cash flow and other cash requirements
- Process tax certiorari (judgments, petitions, and small claims) and Disputed Assessment Fund (DAF) refunds as efficiently as possible
- Identify potential operating and bond refunding savings and opportunities
- Post tax delinquent payments in a quick and efficient manner
- Automate bank reconciliations
- Monitor progress and accomplishments by establishing metrics
- Review bank accounts profile, usage, transactions, fee structures, and centralize the Countywide user administration
- Analyze fees and interest income
- Recommend opening and closing of bank accounts and consolidate common accounts
- Review vendor payments and payroll disbursement paid by checks
- Adoption of P-card payment processing
- Collection of Hotel, Motel and Entertainment Tax collection using Chase Pay Connexion
- Implementation of Delinquent Tax collection using Chase Pay Connexion
- Implementation of Online Certificate of Residency Application and Billing System

2020 BUDGET HIGHLIGHTS

Expenses for the Office of the County Treasurer in the 2020 Proposed Budget are \$3.4 million, an increase of \$0.7 million from the 2019 Projection. Salaries, Wages & Fees are \$2.4 million in the 2020 Proposed Budget, an increase of \$0.4 million from the 2019 Projection due to the addition of staff to bolster the County's accounts receivable function and to better collaborate with town Tax Receivers.

Other Than Personal Expenses (OTPS), are \$1.0 million an increase of \$0.3 million from the 2019 Projection. The increase is primarily due to new centralized accounts receivable function in the Office of the Treasurer which will result in increased collection, standardized processing, timely posting, improved customer service and reduction of cost.

Revenues for the Office of the County Treasurer in the 2020 Proposed Budget are \$50.3 million, an increase of \$2.1 million, or 4.3% from the 2019 Projection. This increase is primarily attributable to increasing receipts of Interest & Penalty on Tax.

COUNTY TREASURER



E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	1,842,219	2,208,128	1,954,837	2,361,578
	BB - EQUIPMENT	-	2,000	2,000	2,000
	DD - GENERAL EXPENSES	289,096	361,836	361,836	408,508
	DE - CONTRACTUAL SERVICES	155,158	344,620	344,620	621,268
	OO - OTHER EXPENSES	(34,139)	-	-	-
EXP Total		2,252,334	2,916,584	2,663,293	3,393,354
REV	BA - INT PENALTY ON TAX	36,764,558	34,612,500	34,612,500	36,912,500
	BD - FINES & FORFEITS	2,238	5,000	5,000	-
	BE - INVEST INCOME	9,386,846	9,955,000	9,955,000	9,500,000
	BF - RENTS & RECOVERIES	615,176	-	15,571	-
	BH - DEPT REVENUES	683,376	850,919	668,832	934,000
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	692,479	-	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	2,984,311	3,000,000	2,984,430	2,950,000
REV Total		51,128,983	48,423,419	48,241,332	50,296,500

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	26	26	29
	ORDINANCE	4	3	5
Full-Time Total		30	29	34
Part-Time		1	1	-
Part-Time Total		1	1	-



PERFORMANCE MANAGEMENT

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

Office of the Treasurer					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
# of Bank Accounts	101	107	95	109	115
% Bank Accounts Reconciled	100.0%	99.1%	99.0%	95.4%	99.0%
% Direct Payroll Deposits	83.6%	83.4%	86.0%	83.8%	90.0%
% Paperless Payroll Advice	3.6%	15.7%	75.0%	29.8%	30.0%
% Tax Pay Received Online	6.4%	30.1%	10.0%	6.1%	10.0%
Investment Balance Rate	0.56%	1.76%	1.10%	1.85%	1.70%



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA), as an arm of the Nassau County District Court, administers and adjudicates traffic and parking tickets for Nassau County and other municipalities as well as Photo Enforcement Notices of Liability (NOL).

NCTPVA utilizes both in-house resources and outside collection vendors, including default judgments and “boot and tow”, to recover outstanding revenue owed.

NCTPVA works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the license and/or driving privilege of motorists who fail to respond to violations or pay post disposition fines and fees.

Also, in conjunction with the NYSDMV, parking ticket and NOL violators who fail to respond to and/or pay for post disposition violations, may be reported as “scofflaws” to the NYSDMV, which has the power to deny renewal of and/or cause immediate suspension of all current registrations and deny future registrations to the violator.

GOALS

- Offer a timely conference and/or trial for traffic and parking tickets and NOLs
- Actively pursue the collection of overdue fines and penalties
- Leverage new and existing technologies to serve the public more efficiently and effectively
- Operate Photo Enforcement Program efficiently and effectively to meet the goals of education and public safety
- Enhance and influence pedestrian and motor vehicle safety by increasing public awareness through education and enforcement

OBJECTIVES

- Maintain conference scheduling of a “not-guilty” plea in a timely manner
- Offer trials as soon as practical based on the issuing officer’s availability
- Adjudicate violations by first appearance date
- Continue sending scofflaw and suspension information to the NYSDMV
- Maintain the boot and tow program to immobilize scofflaws
- Aggressively send billing notices on traffic, parking violations, and Photo Enforcement NOLs
- Issue default judgments to all violations
- Upgrade computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Arrange for the ability to review all outstanding violations and NOLs in one system
- Implement self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line
- Operate the Photo Enforcement Program in an effective and efficient manner by screening alleged offenses prior to the issuance of a NOL and providing timely hearing dates
- Implement a Distracted Driver Safety Program to reduce crashes caused by drivers using mobile devices while vehicle is in motion.

2020 BUDGET HIGHLIGHTS

The expenses for the Traffic and Parking Violations Agency in the 2020 Proposed Budget are \$16.5 million a decrease of 0.2% from the 2019 Projection. Expenses include Salaries, Wages & Fees of \$4.0 million, an increase of \$308,409 or 8.3% from the 2019 Projection, primarily due to addition of staff.

Other Than Personal Services (OTPS) expenses are \$12.5 million, a decrease of \$334,625 or 2.6% from the 2019 Projection, primarily attributable to the decrease of Contractual Services related to American Traffic Solutions. American Traffic Solutions is paid 35% of the \$50 fine and penalty fees collected on Red Light Camera NOLs.

The revenues for the Traffic and Parking Violations Agency are \$73.8 million an increase of \$917,873 1.3% in the 2020 Proposed Budget primarily due to increase of Red Light Camera NOLs.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	3,503,239	3,794,255	3,723,585	4,031,994
	BB - EQUIPMENT	3,527	10,400	10,400	20,200
	DD - GENERAL EXPENSES	200,343	266,315	266,315	273,690
	DE - CONTRACTUAL SERVICES	12,868,382	12,546,800	12,546,800	12,195,000
EXP Total		16,575,492	16,617,770	16,547,100	16,520,884
REV	BD - FINES & FORFEITS	80,101,385	79,111,315	72,542,693	73,725,000
	BE - INVEST INCOME	5,139	-	-	-
	BF - RENTS & RECOVERIES	78,340	35,000	299,434	35,000
	BH - DEPT REVENUES	806	-	-	-
REV Total		80,185,669	79,146,315	72,842,127	73,760,000

TRAFFIC AND PARKING VIOLATIONS AGENCY



Headcount	Union	2019 NIFA Approved	On Board HC	
			8/29/19	2020 Proposed
Full-Time	CSEA	43	43	42
	ORDINANCE	5	3	5
Full-Time Total		48	46	47
Part-Time		37	37	38
Part-Time Total		37	37	38
Seasonal		-	3	-
Seasonal Total		-	3	-

TRAFFIC AND PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Boots Applied	Includes the number of boots applied under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. A vehicle is eligible if a registrant has received two or more parking or Red Light Safety Camera Notices of Liability. Vehicles are identified for booting by vehicles equipped with "license plate recognition" (LPR) technology. LPR systems are able to "read" up to 10,000 plates per day on vehicles parked on city streets and can identify, within a fraction of a second, if the license plate is in eligible status.	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot Vehicles Towed	Includes the number of vehicles towed under the Nassau County Boot and/or Tow Program. Beginning in March 2012, vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed.	Increase compliance by using an additional enforcement tool.
Government Efficiency	Boot & Tow-Net Payment	Includes the net payment to Nassau County of all parking fines and late fees associated with the Boot and Tow Program (excluding Boot and Tow fees). Beginning in March 2012, scofflaw vehicles found parked within the public right-of-way may have their wheels locked with a boot. If the past-due amounts and \$166 booting fee are not paid within 48 hours (excluding weekends) the vehicle may be towed. Generally, the vehicle will be released from boot or impound upon payment of all parking fines, late fees, and booting and/or tow fees associated with the vehicle.	Increase compliance by using an additional enforcement tool.
Government Efficiency	1st Billing Notices	Represents the number of days after due date for TPVA to send the 1st billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Increase billing Traffic violations not requiring appearances. Issue the 1st billing notice on the 7th day from the due date. PARKING - Increase TPVA Parking Collections. Issue billing notice for billable Parking Violations on the 7th from return date.
Government Efficiency	2nd Billing Notices	Represents the number of days after due date for TPVA to send the 2nd billing notice for tickets issued within the past year.	TRAFFIC - Increase TPVA Traffic Collections. Institute a second billing letter with stronger language to ensure timely payment. PARKING - Increase TPVA Parking Collections. Continue multiple Parking billing notices to decrease use of outside vendor.
Government Efficiency	Conference Scheduling Days	Includes the number of days the conference date is scheduled after not guilty plea entry.	Continue to schedule Traffic and Parking Conferences within a reasonable time frame. Maintain standard of scheduling conference within 75 days of Not guilty plea entry.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Traffic & Parking Violations Agency						
Performance Measures	Division	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
Boots Applied	TPVA	8,174	14,408	3,000	4,242	13,280
Boot Vehicles Towed	TPVA	119	866	75	266	798
Boot & Tow-Net Payment	TPVA	\$ 6,178,953	\$14,519,507	\$ 1,750,000	\$ 4,426,837	\$ 13,638,000
1st Billing Notices	Parking	12.9 Days	23.6 Days	10.0 Days	15.3 Days	10.0 Days
2nd Billing Notices	Parking	31.0 Days	49.7 Days	30.0 Days	38.8 Days	30.0 Days
Conference Scheduling Days	Parking	64.7 Days	62.1 Days	65.0 Days	61.9 Days	60.0 Days
1st Billing Notices	Traffic	6.7 Days	6.6 Days	8.0 Days	6.1 Days	6.0 Days
2nd Billing Notices	Traffic	37.6 Days	37.6 Days	38.5 Days	37.0 Days	37.0 Days
Conference Scheduling Days	Traffic	64.4 Days	62.4 Days	63.0 Days	61.6 Days	61.6 Days
Parking and Traffic Fines and Late Fees	TPVA	\$23,659,052	\$23,286,855	\$17,000,000	\$ 7,794,936	\$ 23,925,000
Red Light Camera Violations	RLC	465,984	489,729	300,000	128,151	394,000
RLC Revenue (inc. P/S fee)	RLC	\$58,815,748	\$80,344,240	\$25,000,000	\$ 24,195,826	\$ 69,350,000
Susp-Aft NON Appear Cnfrnce Dt	Traffic	62 Days	62 Days	70.0 Days	64 Days	62.0 Days
Susp-Aft NON Appear Trial Date	Traffic	61 Days	61 Days	70.0 Days	62 Days	62.0 Days
Suspend-After Pay Due Date	Traffic	71.0 Days	74.0 Days	75.0 Days	70.0 Days	62.0 Days
TPVA Internet Payments	TPVA	\$11,256,319	\$11,612,260	\$11,000,000	\$ 4,050,811	\$ 12,000,000
TPVA Phone Payments	TPVA	\$ 1,143,006	\$ 1,677,661	\$ 1,300,000	\$ 567,013	\$ 1,650,000
TPVA Trials Pending-Overall	Traffic	7,697	10,326	5,800	9,571	9,000



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, permanent & temporary housing, employment, vocational rehabilitation, burial, hospital care, assisted living, blind annuity, tax exemptions, veterans court and discharge upgrading. The Agency provides free transportation for veterans to the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow, the VA Clinic in Valley Stream, and the Nassau Veterans Center in Hicksville. The agency consists of four Veteran Benefits Counselors, a Transportation/Pantry Coordinator, three Secretarial Support staff, a Deputy Community Services Representative, Department Director and one hundred volunteers.

VSA accomplishes its mission by:

- Guiding veterans through the process from the application for benefits to the adjudication and, if necessary, any appeal process.
- Providing advocacy services for veterans, their spouses, and dependents; thereby making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients.
- Conducting two Veterans' Stand Downs and other community events, to ensure that veterans receive assistance in securing entitled benefits, employment, housing, legal advice, food, clothing, medical screening, dental care and governmental assistance.
- Overseeing Vet-Mart Pantry that provides veterans with weekly food and toiletries.
- Team building relationships with all available community and governmental resources to improve upon veterans' issues.

Goals

- Educate veterans and their families about their benefits.
- File claims for veterans and/or their families properly and in a timely manner to ensure the best possible outcome and maximization of the dollar amount received.
- Veterans can call or visit the agency with any issues or problems for overall quality of life improvement.

OBJECTIVES

- Streamline and improve the processing of claims and administration of benefits to ensure proper compliance.
- Improve public awareness of veteran benefits and entitlements, thereby increasing the number of veterans filing for benefits.
- Educate Veteran Organizations, Civic and Religious Groups, Businesses, and Community Leaders about veterans' benefits, veterans related issues and new VA laws and regulations; thereby increasing the filing of new claims for benefits.



2020 BUDGET HIGHLIGHTS

Expenses for the Veterans Service Agency in the 2020 Proposed Budget are \$624,857, an increase of \$108,530 or 21.0% from the 2019 Projection. This increase mainly attributable to salary increases to the staff and additional Veteran Counselors provided for in the 2020 Proposed Budget. Salaries, Wages & Fees are \$603,257 an increase of \$103,278 or 20.7% from the 2019 Projection due to additional staffing and salary increases to the staff. Other Than Personal Services (OTPS) expense is \$21,600 and increase of 32.1% from the 2019 Projections, primarily due to a \$5,000 increase to Contractual Services for events held by the department.

Revenues for the Veterans Service Agency is comprised of State Aid which in the 2020 Proposed are \$59,703, flat with the 2019 Projection.

E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	493,607	570,535	499,979	603,257
	DD - GENERAL EXPENSES	10,271	14,348	14,348	14,600
	DE - CONTRACTUAL SERVICES	1,888	2,000	2,000	7,000
EXP Total		505,766	586,883	516,327	624,857
REV	SA - STATE AID - REIMBURSEMENT OF EXP	59,703	59,703	59,703	59,703
REV Total		59,703	59,703	59,703	59,703

Headcount	Union	2019 NIFA Approved	On Board HC 8/29/19	2020 Proposed
Full-Time	CSEA	9	6	8
	ORDINANCE	1	1	1
Full-Time Total		10	7	9



PERFORMANCE MANAGEMENT

Veterans Service Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% Vet Counselors Using VIMS	Represents the percentage of Veteran Service Agency Counselors using the VIMS (Veterans Information Management) System.	All VSA Counselors to use the efficient and paperless VIMS (Veterans Information Management) system to store Veterans information.
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Stand Downs/Veterans' Assistance Day	The Bi-annual Stand Down/Veterans' Assistance Day provides veterans with assistance in securing entitled benefits, job counseling, legal advice, clothing, free dental cleaning, haircuts, canned food, medical screening, day of event meal and enrollment in the VA health care system, which helps veterans integrate back into the work force and our community.	Help the County's homeless veterans by providing access to the community resources needed to begin addressing their individual problems and rebuilding their lives.

Veterans Service Agency					
Performance Measures	2017 Actual	2018 Actual	2019 Target	2019 April YTD Actual	2020 Target
% Vet Counselors Using VIMS	100.0%	100.0%	100.0%	100.0%	100.0%
Veteran Cash Awards	\$ 6,670,463	\$ 8,591,035	\$4,500.00	\$ 3,780,093	4,500.00
Veteran Claims Opened	1,807	3,147	2,752	933	2,000
Veteran Stand Downs	2	2	2	0	2

FUNDS & MISCELLANEOUS



CAPITAL FUND

The County Executive submitted the 2019 Capital Budget and Four-Year Capital Plan in October 2018, and the County Legislature adopted them in March 2019. A summary of the Adopted 2019 Capital Budget and Four-Year Capital Plan, as amended, are included below.

The 2019 Capital Budget and 2019-2022 Capital Plan for Nassau County include the planned capital investment of approximately \$1.6 billion through 2022 to renew and enhance the County’s extensive infrastructure and public facilities.

Between 2019 and 2022, Nassau County anticipates spending \$788.6 million on General Capital Projects. The other major categories of capital expenditures between 2019 and 2022 include improvements to the Sewer and Storm Water Resources District at \$818.4 million. Funding for all approved projects in the Capital Plan is in the following table.

Nassau County Capital Plan: 2019-2022

Major Category	2019	2020	2021	2022	Total FY 19 - FY 22
General Capital	208,397,956	278,367,000	219,177,379	82,703,000	788,645,335
Building Consolidation Program	-	-	-	-	-
Sewer and Storm Water Resource District	58,505,000	306,619,644	413,238,481	40,050,000	818,413,125
Environmental Bond Act	-	-	-	-	-
Total	266,904,975	584,988,664	632,417,881	122,755,022	1,607,058,460

The Capital Plan advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents. Projects include enhancements to County facilities, rehabilitation of roadways, drainage improvements, and the construction and redevelopment of park facilities.

CAPITAL FUND



RECURRING CAPITAL PROJECTS

The County further categorizes capital projects as either recurring or non-recurring. A project that the County has identified to be recurring is one that it expects to be included in the majority of annual capital budgets and tends to have regular replacement cycles.

General Capital and Building Consolidation Programs: 2019-2022

	2019	2020	2021	2022	Total FY2019-22
Recurring	\$ 104,340,806	\$ 69,521,000	\$ 68,826,979	\$ 41,632,500	\$ 284,321,285
Non-Recurring	\$ 104,057,150	\$ 208,846,000	\$ 150,350,400	\$ 41,070,500	\$ 504,324,050

Sewer and Storm Water Resources District: 2019-2022

	2019	2020	2021	2022	Total FY2019-22
Recurring	\$ 8,000,000	\$ 32,500,000	\$ 30,500,000	\$ 29,250,000	\$ 100,250,000
Non-Recurring	\$ 50,505,000	\$ 274,119,644	\$ 382,738,481	\$ 10,800,000	\$ 718,163,125

FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2019 Capital Budget and 2019-2022 Capital Plan, a majority of funding will come from the issuance of long-term debt. The following tables indicate the funding sources for the Capital Plan.

Funding Sources for the Capital Plan: 2019-2022

	2019	2020	2021	2022	Total FY2019 - 22
County Debt	\$ (79,831,106)	\$479,186,644	\$488,831,881	\$98,155,000	\$986,342,419
Non County (Grants, etc.)	\$346,734,062	\$105,800,000	\$143,583,979	\$24,598,000	\$620,716,041
Total	\$266,902,956	\$584,986,644	\$632,415,860	\$122,753,000	\$1,607,058,460



Funding Sources for the General Capital Plan: 2019-2022

	2019	2020	2021	2022	Total FY2019 - 22
County Debt	\$161,468,894	\$225,897,000	\$155,593,400	\$59,905,000	\$602,864,294
Non County (Grants, etc.)	\$46,929,062	\$52,470,000	\$63,583,979	\$22,798,000	\$185,781,041
Total	\$208,397,956	\$278,367,000	\$219,177,379	\$82,703,000	\$788,645,335

Sources of funding consist of the following:

- General Obligation Bonds (G.O. Bonds) – The capital program is primarily funded through the issuance of long-term debt. All of the taxable real property within the County is subject to the levy of ad valorem taxes, subject to applicable statutory limitations, to pay both the principal of and interest on long-term debt.
- Non-County Funding (State and Federal Grants) – Other government entities provide grants for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2019 FUNDING BY PROJECT CATEGORY

The County makes capital funding available for the following project types.

General Capital - The General Capital program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories.

2019 General Capital County Debt by Project Category

Category	Amount
Buildings	\$ 37,700,000
Equipment	\$ 6,655,000
Infrastructure	\$ 22,177,500
Parks	\$ 8,600,000
Property	\$ -
Public Safety	\$ 42,782,150
Roads	\$ 24,400,000
Technology	\$ 4,100,000
Traffic	\$ 11,094,244
Transportation	\$ 3,960,000
Total	\$ 161,468,894



- **Public Safety:** Improvements to the Nassau County Correctional Center, Police Department facilities, and Fire Service Academy
- **Infrastructure:** Major infrastructure improvements, including new facilities at Nassau Community College
- **Roads:** Improvements to County roads
- **Technology:** Improvements to the County's technology infrastructure, and the purchase of new software applications and computer and network equipment
- **Parks:** Construction and rehabilitation of parks and park facilities
- **Buildings:** Improvements to County buildings, including rehabilitations and electrical upgrades
- **Traffic:** Improvements to signals, traffic computers, and other traffic-related systems
- **Transportation:** Purchase of new buses and overall planning initiatives related to the Nassau HUB
- **Equipment:** Purchase of vehicles and other equipment
- **Property:** Property acquisition and use studies

Sewer and Storm Water Resources District - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation and/or the Sewer and Storm Water Finance Authority.

Environmental Bond Act - Funds expended to purchase and preserve open space through a special assessment approved by County voters.

Building Consolidation Program – Funds large-scale non-recurring consolidation of County buildings in order to reduce operating costs.

IMPACT OF CAPITAL PROGRAMS ON THE OPERATING BUDGET

The majority of capital improvement projects generate either future Operating Budget costs or savings in the following ways: increasing annual debt service cost; savings that result from decreased operating costs related to new or renovated facilities and new, more efficient equipment.

Debt Service

- The County budgets all debt service (interest, principal, and set-aside payments) out of the Debt Service Fund, with the exception of certain sewer debt. The County then charges these expenses to the appropriate Funds on a project-by-project basis.
- Fiscal Year 2019 tax supported debt service, as displayed later in the Debt Service Fund section, is projected to be \$388.4 million. The 2020 Proposed Budget includes \$397.2 million of debt service.



Operating Budget Impacts

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

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

The County's 2019-2022 Capital Plan includes approximately \$1.2 billion of non-recurring capital expenditures. Non-recurring capital expenditures or projects are typically not included in every budget and do not have a regular replacement cycle.

The most significant non-recurring General Capital projects are described below.

- The Family & Matrimonial Court renovation is a total planned investment of \$72.0 million. The County does not anticipate that the facility will significantly increase personnel or utility costs, as it represents the renovation of a current County facility. However, there is the potential for lower maintenance costs reflective of a newer facility.
- The County anticipates a total investment of \$54.0 million for the Nassau County Police Academy. Due to the size difference between the new building and the current leased space, there may be increased maintenance and utility costs for the building.
- The County anticipates a total investment of \$39.0 million for the Nassau County Crime Lab project and does not anticipate that the facility will significantly increase personnel or utility costs, as it represents the replacement of a current County facility. However, there is the potential for lower maintenance costs reflective of a newer facility.

Excluding the reconstruction of the Bay Park Sewage Treatment Plant, which the County anticipates will be completed with federal funding, the most significant non-recurring Sewer



and Storm Water Resources District projects are related to the Western Bays Resilience Initiative as described below.

- The Bay Park Conveyance project, with a total budget of \$481.0 million, will significantly reduce nitrogen levels in the Western Bays by conveying treated effluent from Bay Park to the ocean outfall at the Cedar Creek Water Pollution Control Plant using the existing viaduct along Sunrise Highway. The County has secured outside funding for a portion of the project and will utilize the commitment of County debt to pursue additional state and federal funds. WSP was selected to perform environmental studies and provide preliminary design documents. This phase will be completed in late 2019 and allow for the project to progress to full design and construction.
- The Long Beach Consolidation project, with a total budget of \$77.0 million, will further reduce nitrogen levels by consolidating the City of Long Beach's collection system through the installation of a new force main and construction of a pump station adjacent to the existing Long Beach Sewage Treatment Plant. The project will collect sewage from the City of Long Beach and adjacent communities for treatment at the Bay Park Sewage Treatment Plant. While this expands the system, there is sufficient treatment capacity at Bay Park. The operating impact of the conversion is mitigated by the County's inter-municipal agreement with the City of Long Beach. The IMA provides that the City will continue to collect sewer fees and remit them to the County.



COMMUNITY COLLEGE FUND

Nassau Community College (NCC), a constituent member of the State University of New York (SUNY) system, is a comprehensive, full-opportunity institution of higher education. All who can benefit from its resources have the opportunity to expand their knowledge and skills and to pursue the goal of lifelong learning. The College is dedicated to high quality, low-cost education, and career preparation to meet the needs and interests of the communities it serves. It is committed to academic excellence and the dignity and worth of the individual. To these ends, NCC offers Associate in Arts, Associate in Science, and Associate in Applied Science degrees, as well as certificates and continuing education programs. Its curricula span the liberal arts and sciences and pre-professional and professional areas for the benefit of a diverse population. The College places a high priority on small classes in various fields, taught by qualified, experienced faculty, to provide an optimal educational environment.

The NCC Board of Trustees adopted the Fiscal Year 2020 Budget (September 1, 2019 – August 31, 2020) on May 14, 2019, and the Nassau County Legislature adopted it on June 24, 2019. The Fiscal Year 2020 NCC Budget is \$204.1 million, a decrease of \$5.7 million or 2.7% compared to the Fiscal Year 2019 Budget. The budget consists of three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County Property Taxes). The budget contains no increases in taxes. The Fiscal Year 2020 full-time student tuition rate increased \$250, or 4.7% from \$5,350 to \$5,600. State Aid has increased \$100, or 3.5%, per full-time equivalent student (FTE) from \$2,847 to \$2,947. The College is projecting \$6.5 million in revenue from Fund Balance for 2020. The Fiscal Year 2019-2020 NCC Budget will allow the College to continue to uphold a high standard of academic excellence and provide an opportunity for a high quality and affordable education to the community.

BOND INDEBTEDNESS RESERVE FUND



BONDED INDEBTEDNESS RESERVE FUND

Established in 2005, the Bonded Indebtedness Reserve Fund (BIF) contains appropriations to provide partial payment of annual debt service. In 2017, Resolution 178-17 appropriated \$3.6 million into BIF fund for future debt service payments.

BONDED INDEBTEDNESS RESERVE FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	LT - TRANSFER DEBT SERVICE FUND	-	696,617	-	-
EXP Total		-	696,617	-	-
REV	AA - OPENING FUND BALANCE	-	696,617	-	-
REV Total		-	696,617	-	-



DEBT SERVICE FUND

The County budgets all debt service (interest, principal, and set-aside payments) in the Debt Service Fund, with the exception of certain sewer debt. The County then charges these expenses to the appropriate funds on a project-by-project basis.

Prior to 2000, the County issued debt to fund its short-term and long-term financing needs. Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began to issue debt for these purposes, pursuant to NIFA's authority under State law enacted in 2000. The County re-entered the short-term market in late 2003. NIFA's statutory authority to borrow on behalf of the County effectively ended at the end of 2005. The County resumed issuing long-term debt in 2007. Therefore, the County's outstanding debt consists of both County bonds and NIFA bonds. To understand the County's total debt profile, one must consider both the County's debt service and NIFA's debt service (reflected in the Other Expenses code), which is funded through NIFA's set-asides of County sales tax revenue.

Interest Expense and Principal Expense contain appropriations for scheduled interest and principal payments on outstanding and future general obligation debt issued for projects in the General, Fire Prevention, Police Headquarters, Police District, Community College, and Environmental Bond Funds, and certain sewer debt. Interest Expense also contains appropriations for interest payments on bond anticipation notes and cash flow notes. Other Expenses contain appropriations for NIFA's set-asides of County sales tax revenue to fund debt service on NIFA debt and cost-of-issuance expense.

Capital Resources for Debt Service includes the projected premium from the issuance of debt. A bond or note issue generates premium when the coupon is higher than the corresponding yield. Debt Service Chargeback Revenue is revenue for charges associated with debt service paid from the Debt Service Fund and charged to the General, Fire Prevention, Police Headquarters, and Police District Funds. Interfund Charges Revenue is revenue for charges associated with debt service that the County pays from the Debt Service Fund and charges to the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. Federal Aid Reimbursement of Expenses is a direct payment subsidy the County receives from the Federal Government for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010. Build America Bonds are federally taxable, as opposed to most of the County's General Obligation Debt, which is tax-exempt. Revenue Offset to Expense is revenue for debt service charges related to debt issued for terminal leave for Nassau County Community College employees. Interfund Transfers is revenue from the Bonded Indebtedness Fund.

DEBT SERVICE FUND



DEBT SERVICE FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	FF - INTEREST	119,559,627	132,208,523	130,120,713	143,698,791
	GG - PRINCIPAL	97,170,000	106,280,000	106,280,000	119,869,999
	OO - OTHER EXPENSES	164,373,534	149,965,970	149,994,140	133,667,635
EXP Total		381,103,160	388,454,493	386,394,853	397,236,425
REV	OA - CAPITAL PROCEEDS	-	-	2,000,000	-
	BG - REVENUE OFFSET TO EXPENSE	1,112,466	1,110,716	1,110,716	1,112,216
	BQ - CAPITAL RESOURCES FOR DEBT	6,171,797	3,540,000	3,568,170	2,700,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	330,949,397	339,089,116	335,026,769	342,359,793
	BW - INTERFD CHGS - INTERFUND CHARGES REV	35,201,933	39,225,857	39,200,394	46,314,121
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	4,755,145	4,792,187	4,792,187	4,750,295
	IF - INTERFD TSFS - INTERFUND TRANSFERS	2,912,422	696,617	696,617	-
REV Total		381,103,160	388,454,493	386,394,853	397,236,425

ENVIRONMENTAL BOND FUND



ENVIRONMENTAL BOND FUND

The Environmental Bond Fund, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other uses in accordance with the County's environmental programs established by such local laws. These local laws have authorized \$150 million (\$50 million in 2004 and \$100 million in 2006) in environmental program funding. To date the County has issued bonds generating \$144.9 million of proceeds.

ENVIRONMENTAL BOND FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	HH - INTERFD CHGS - INTERFUND CHARGES	-	10,568,893	-	11,056,905
EXP Total		-	10,568,893	-	11,056,905
REV	AA - OPENING FUND BALANCE	-	82,865	-	328,942
	TL - PROPERTY TAX	-	10,486,028	-	10,727,963
REV Total		-	10,568,893	-	11,056,905



GRANT FUND

The County receives funding through grant awards, primarily from the New York State and federal governments that reimburse the cost of certain programs. While most of these programs support health and human service needs, the County also receives a sizeable number of grants to enhance law enforcement and public safety.

Grant funds, in most cases, cannot supplant County funds appropriated in the Operating Budget. Therefore, the County uses these funds to enhance or expand existing services, provide new services and offset the cost burden of State or Federal government mandates. In all instances, when the cost of a County employee or non-personnel related services is reimbursed by an outside entity, that expense (and associated revenue) is allocated to the Grant Fund.

As state and federal fiscal years are not concurrent with the County's fiscal year (New York State's fiscal year begins on April 1 and the federal fiscal year begins on October 1), grant funds from state and federal agencies are awarded at times that do not coincide with the County's budget development cycle. Since County policy precludes the County from assuming grant revenues in the Budget before receipt is certain, the County only appropriates revenue and expenses for awards in the Grant Fund by Supplemental Appropriation after the grantor formally notifies the County of the award amount. Grants typically cover a non-calendar year, and grantors may allow the County to carry over unspent funds to future grant periods.

The Office of Management and Budget (OMB) has broken out the 2020 Grants Plan by expenses and revenues. In 2019, the County Shared Services Department entered into a 3-year term contract with Millennium Strategies to identify additional grant opportunities and assist the County departments in the application process. OMB assists departments to efficiently utilize grant funds awarded and, prepare financial reports that depict the efficacy of the grant funded programs.

GRANT FUND

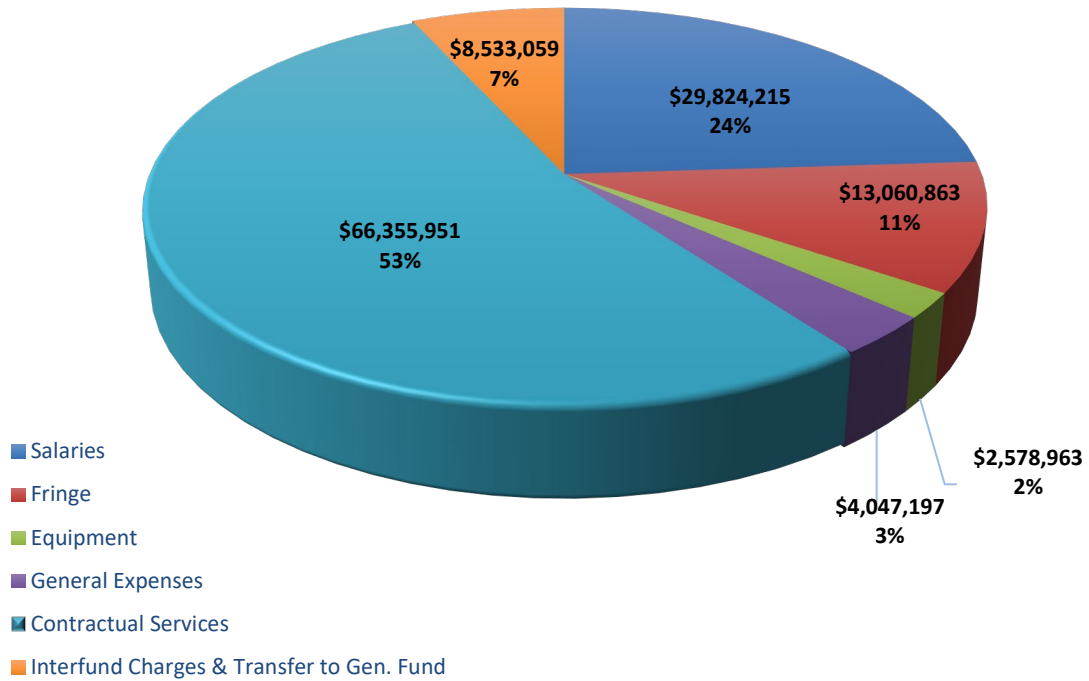


EXPENSES							
DEPARTMENTS	Salaries	Fringe	Equipment	General Expense	Contractual Services	Interfund Charges & Transfer to Gen Fund	Grand Total
CORRECTIONAL CENTER	\$ 1,993,144		\$ 296,696	\$ 95,263			\$ 2,385,103
DISTRICT ATTORNEY	\$ 1,829,192	\$ 265,525	\$ 55,875	\$ 138,327	\$ 195,000		\$ 2,483,919
BOARD OF ELECTIONS				\$ 1,061,306			\$ 1,061,306
EMERGENCY MANAGEMENT	\$ 1,352,100	\$ 618,708	\$ 1,110,997	\$ 929,080	\$ 405,000		\$ 4,415,885
FIRE COMMISSION	\$ 9,500	\$ 1,600	\$ 69,100	\$ 13,800			\$ 94,000
HEALTH	\$ 3,588,931	\$ 1,678,310		\$ 59,119	\$ 5,893,216	\$ 35,930	\$ 11,255,506
HOUSING & COMMUNITY DEV	\$ 1,347,987	\$ 539,195	\$ 1,500	\$ 28,718	\$ 9,000		\$ 1,926,400
HUMAN SERVICES	\$ 4,917,791	\$ 1,622,475	\$ 35,000	\$ 796,401	\$ 37,474,846	\$ 625,000	\$ 45,471,513
MEDICAL EXAMINER	\$ 235,593	\$ 7,528	\$ 203,395	\$ 843,304			\$ 1,289,820
PROBATION	\$ 617,861	\$ 122,175	\$ 1,400	\$ 16,607	\$ 400,039		\$ 1,158,082
POLICE	\$ 956,649	\$ 167,674	\$ 790,000	\$ 9,272			\$ 1,923,595
PUBLIC WORKS	\$ 220,892	\$ 106,779	\$ 15,000	\$ 35,000	\$ 21,660,500	\$ 7,872,129	\$ 29,910,300
SOCIAL SERVICES	\$ 12,754,575	\$ 7,930,894		\$ 21,000	\$ 318,350		\$ 21,024,819
EXPENSE/REVENUE TOTALS	\$ 29,824,215	\$ 13,060,863	\$ 2,578,963	\$ 4,047,197	\$ 66,355,951	\$ 8,533,059	\$ 124,400,248
GRAND TOTALS	\$124,400,248						

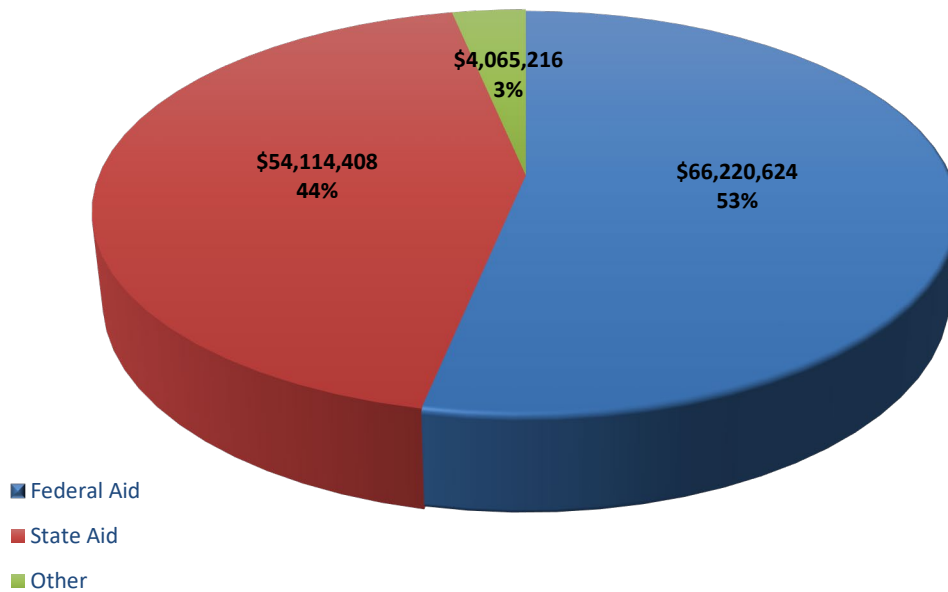
REVENUES				
DEPARTMENTS	Federal Aid	State Aid	Other	Grand Total
CORRECTIONAL CENTER	\$ 2,363,103	\$ 22,000		\$ 2,385,103
DISTRICT ATTORNEY	\$ 1,250,045	\$ 1,233,874		\$ 2,483,919
BOARD OF ELECTIONS		\$ 1,061,306		\$ 1,061,306
EMERGENCY MANAGEMENT	\$ 4,415,885			\$ 4,415,885
FIRE COMMISSION		\$ 94,000		\$ 94,000
HEALTH	\$ 10,044,621	\$ 1,210,885		\$ 11,255,506
HOUSING & COMMUNITY DEV	\$ 1,926,400			\$ 1,926,400
HUMAN SERVICES	\$ 8,675,304	\$ 36,796,209		\$ 45,471,513
MEDICAL EXAMINER	\$ 546,153	\$ 743,667		\$ 1,289,820
PROBATION	\$ 92,580	\$ 1,065,502		\$ 1,158,082
POLICE	\$ 1,451,193	\$ 472,402		\$ 1,923,595
PUBLIC WORKS	\$ 23,026,334	\$ 2,818,750	\$ 4,065,216	\$ 29,910,300
SOCIAL SERVICES	\$ 12,429,006	\$ 8,595,813		\$ 21,024,819
EXPENSE/REVENUE TOTALS	\$ 66,220,624	\$ 54,114,408	\$ 4,065,216	\$ 124,400,248
GRAND TOTALS	\$124,400,248			



Grants Plan Expense Allocation



Grants Plan Revenue Allocation



**2020 Budget Highlights**

The 2020 Grant Plan anticipates appropriations of approximately \$124,400,248. The amounts may vary due to State and Federal actions. The 2020 Grants Plan includes approximately \$42,885,078 in Salaries, Wages, Fees and Fringe benefits or 34% of the total appropriation. Other Than Personal Services (OTPS) is \$72,982,111 or 59% of the total plan. The plan also expects \$1,533,059 in interfund charges for services provided from County agencies to support the award grants and a \$7,000,000 transfer to the General Fund.

The 2020 Grants Plan includes \$66,220,624 in Federal Aid or 53% of the plan, and \$54,144,408 in New York State Aid or 44% of the plan. The remaining \$4,065,216, or 3% of the plan consists of Fines and Forfeits, Department Revenues, and Interfund Transfers.



LITIGATION FUND

The County established the Litigation Fund in 2015, which contains resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated from both the General and Debt Service Funds each year could fund the Litigation Fund. The County established the Litigation Fund in accordance with the transitional borrowing plan approved by the Nassau County Interim Finance Authority (NIFA) to ensure that the County no longer borrows for judgments and settlements.

LITIGATION FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	OO - OTHER EXPENSES	6,406,585	-	15,011,651	-
EXP Total		6,406,585	-	15,011,651	-
REV	AA - OPENING FUND BALANCE	5,826,329	-	-	-
	BE - INVEST INCOME	14,533	-	-	-
	BF - RENTS & RECOVERIES	2,000,000	-	15,011,651	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	13,000,000	-	-	-
REV Total		20,840,862	-	15,011,651	-

The fund will not have appropriations for the 2020 Budget.



OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003 and modified by Local Law 21 of 2010, contains resources generated from the proceeds of County real estate sales as well as private gifts and grants to preserve undeveloped land in the County. The law requires the deposit of 5% of the proceeds from the sale of real property owned by the County into an account established for the acquisition, rehabilitation, and maintenance of property for open space purposes.

The value of the Open Space Fund as of July 31, 2019 was approximately \$1.8 million. The County can only utilize these funds upon receipt of an approved appropriation request from the County Legislature.



SEWER AND STORM WATER RESOURCES DISTRICT FUND

State legislation created the Nassau County Sewer and Storm Water Finance Authority (the “Authority”) and the Nassau County Sewer and Storm Water Resources District (the “District”).

NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY

The Authority is solely a finance authority, empowered to finance or refinance County sewer and storm water projects within a \$350 million statutory cap.

The Authority has, upon the request of the County, restructured a portion of the County’s sewer and storm water debt. As the County takes on new sewer or storm water capital projects, the Authority may issue debt to the extent permitted under the cap.

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The District has responsibility for the cost of the County’s sewer and storm water resources services.

The County Department of Public Works ensures the maintenance and operation of the County’s sewage collection and wastewater treatment facilities. The Bay Park Sewage Treatment Plant (“Bay Park”) in East Rockaway, the Cedar Creek Water Pollution Control Plant (“Cedar Creek”) in Wantagh and the Glen Cove Water Pollution Control Plant in Glen Cove treat most sewage collected in the County’s sewer system. The City of Long Beach Sewage Treatment Plant processes sewage collected in the area of Lido Beach. In October 2012, the wastewater facilities were severely damaged by the storm surge associated with Superstorm Sandy. The Department of Public Works, with funding provided by Federal and State agencies, continues to repair these facilities, as well as mitigate and harden them from future events.

Since 2015, SUEZ Water Long Island Inc. (“SUEZ”) has been operating and maintaining the County’s sewer system pursuant to a twenty-year agreement. This agreement is reducing the cost of sewer operations and generating additional savings. Savings are based on the contractual commitment of SUEZ to reduce County staffing costs. The 2019 Budget segregates leased County employees to SUEZ in a separate responsibility center to perform sewer work. In addition, critical capital investments in the system will enhance the efficiency of operations and the reliability and quality of sewage treatment throughout the County.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems that discharge sewage to the County’s disposal system. Sewage collected by these systems is processed at either the Bay Park or Cedar Creek plants. Properties within these areas only pay for County sewage disposal services.



ZONES OF ASSESSMENT

The District contains three zones of assessment: sewage collection and disposal services, sewage disposal services, and storm water resources services. The three zones of assessment went into effect in 2014.

DISTRICT REVENUES

The County imposes assessments for sewer and storm water resource services, which the receivers of taxes of the cities and towns collect. The receivers send the assessments to the Authority's trustee to ensure payment of Authority debt service and other costs. The remaining funds are remitted to the District.

The County enacted an ordinance in 2010 imposing charges for sewer services in the District upon certain users of the system who are exempt from the payment of ad valorem assessments or who place a disproportionate burden on the sewer system. Various school districts and others in the County have brought lawsuits against the County in Nassau Supreme Court challenging the validity of its enactment of the ordinance. On September 7, 2018, the Nassau County Supreme Court ruled that the County was not authorized to impose sewer fees as described in the ordinance. The County has not yet decided if it intends to appeal this decision.

In 2020, the County will be implementing a Sewer District Tax Rebalancing Plan to correct a misallocation of expenses among the three zones of assessment that occurred between 2016 and 2019. There was no impact to the total levy for these years, but some taxpayers were overcharged, and others undercharged. The impact of the corrections will be phased in over 5 years, starting in 2020.

SEWER AND STORM WATER RESOURCES DISTRICT FUND



SEWER AND STORM WATER FINANCE AUTHORITY					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	DE - CONTRACTUAL SERVICES	28,800	900,000	900,000	997,507
	FF - INTEREST	6,685,500	6,144,750	6,144,750	5,576,250
	GG - PRINCIPAL	10,815,000	11,370,000	11,370,000	11,795,000
	LS - TRANS OUT TO SSW	115,518,000	-	54,706,369	-
	LU - TRANS TO DEBT SERVICE FUND	17,500,500	-	-	-
	LZ - TRANS OUT TO SSW FOR DEBT SERVICE	-	119,747,197	65,040,828	138,841,624
EXP Total		150,547,800	138,161,947	138,161,947	157,210,381
REV	BE - INVEST INCOME	165,431	25,000	25,000	25,000
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TA	7,852,738	7,852,738	7,852,738	7,852,738
	IF - INTERFD TSFS - INTERFUND TRANSFERS	17,500,500	-	-	-
	TL - PROPERTY TAX	124,763,537	130,284,209	130,284,209	149,332,643
REV Total		150,282,206	138,161,947	138,161,947	157,210,381

SEWER AND STORMWATER RESOURCES DISTRICT FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
EXP	AA - SALARIES, WAGES & FEES	9,727,942	10,288,904	10,088,905	9,505,595
	AB - FRINGE BENEFITS	9,005,389	9,546,528	9,413,673	9,397,114
	BB - EQUIPMENT	7,658	15,000	15,000	10,000
	DD - GENERAL EXPENSES	915,224	1,248,370	1,248,370	1,278,370
	DE - CONTRACTUAL SERVICES	62,004,080	64,068,608	64,068,608	65,153,850
	DF - UTILITY COSTS	7,504,420	6,775,000	6,775,000	7,695,000
	FF - INTEREST	1,382,952	3,088,895	3,088,895	2,588,805
	GG - PRINCIPAL	9,713,490	9,411,051	9,411,051	8,895,174
	HH - INTERFD CHGS - INTERFUND CHARGES	33,279,779	34,322,246	34,296,725	41,107,216
	OO - OTHER EXPENSES	6,504,978	538,500	538,500	358,500
EXP Total		140,045,912	139,303,102	138,944,727	145,989,624
REV	BC - PERMITS & LICENSES	1,380,041	1,553,000	1,553,000	1,455,000
	BE - INVEST INCOME	881,978	200,000	686,890	200,000
	BF - RENTS & RECOVERIES	6,759,864	6,040,000	5,553,110	4,240,000
	BH - DEPT REVENUES	1,262,917	1,282,000	1,282,000	1,253,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPEN	36,003	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	115,518,000	119,747,197	119,747,197	138,841,624
Revenues Excluding Interdepartmental Transfers		125,838,803	128,822,197	128,822,197	145,989,624
	Fund Balance Usage	28,549,860	10,480,905	10,122,530	-
Total Revenue Including Fund Balance Usage		154,388,663	139,303,102	138,944,727	145,989,624

TECHNOLOGY FUND



TECHNOLOGY FUND

The Technology Fund, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County. The ordinance requires the fund to be restricted to the payment of technology and related expenditures, including but not limited to the purchases of equipment and software, and the retention of consultants.

TECHNOLOGY FUND					
E/R	Object Name	2018 Actual	2019 NIFA Approved	Mid-Year 2019 Projection	2020 Proposed
REV	AA - OPENING FUND BALANCE	79,340	-	-	-
	BE - INVEST INCOME	859	-	-	-
	BF - RENTS & RECOVERIES	1,277	-	-	-
REV Total		81,476	-	-	-

The fund will not have appropriations for the 2020 Budget.

APPENDICES



APPENDIX A

ECONOMIC AND DEMOGRAPHIC PROFILE

OVERVIEW

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, many of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County borders the New York City borough of Queens to the west, Suffolk County to the east, Long Island Sound to the north, and the Atlantic Ocean to the south. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes three towns, two cities, 64 incorporated villages, 56 school districts, and various special districts that provide fire protection, water supply, and other services. Land uses within the County are predominantly single-family residential, commercial, and industrial.

POPULATION

Table 1 shows the County’s population from 1970 to 2010 along with the estimated population for 2018. The County’s population reached a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 9.9% to 1,287,348 residents. By 2010, the U.S. Census Bureau Decennial Census indicated the County’s population had increased by 4.1% (from 1990) to 1,339,532 residents.

TABLE 1

COUNTY POPULATION

2018	1,358,343
2010	1,339,532
2000	1,336,073
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCE: U.S. Census Bureau Decennial Census and 2018 Population Estimate



ECONOMIC INDICATORS

Median Household Income

As shown in Table 2, the County’s estimated median household income for 2017 was \$108,133, up from \$105,870 in 2016, and significantly higher than that of the State (\$64,894) and the United States (\$60,336). Moreover, the County continues to have a smaller percentage of families below the poverty level (4.1%) than the State (10.4%) and the United States (9.5%).

TABLE 2

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2017 AND 2016**

Area	2017		2016	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$108,133	4.1	\$105,870	3.9
State	64,894	10.4	62,909	10.9
United States	60,336	9.5	57,617	10.0

U.S. Census, 2016 and 2017 American Community Survey, 1-Year Estimates
* 2018 Data not available at this time



Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers; however, it does not include income taxes and investments such as stocks, bonds, and life insurance. Table 3 shows annual totals and increases in the CPI for both the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA Consolidated Metropolitan Statistical Area (“CMSA”) and U.S. cities between the years 2009 and 2018.

In 2018, the CPI in the CMSA rose by 1.52%, which was slightly less than the 2018 U.S. city average CPI increase of 1.87%.

TABLE 3
CONSUMER PRICE INDEX

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2018	251.1	1.87%	273.6	1.52%
2017	246.5	2.11	269.5	1.54
2016	241.4	1.86	265.4	1.84
2015	237.0	0.13	260.6	0.15
2014	236.7	1.59	260.2	1.32
2013	233.0	1.48	256.8	1.66
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	0.42

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

RETAIL SALES AND BUSINESS ACTIVITY

Six major regional shopping centers serve the County. The newest center, the Gallery at Westbury Plaza, is a 330,000 square foot, LEED-certified (Leadership in Energy and Environmental Design) open-air shopping center located on the grounds of the former Avis corporate headquarters. The other major retail centers are the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset and Sunrise Mall in Massapequa. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have approximately 7 million square feet of gross leasable area.



The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets, gourmet food markets, electronic stores, and bookstores. Major retailers in the County include Wal-Mart, Saks Fifth Avenue, Bloomingdales, Lord & Taylor, Nordstrom’s, Macy’s, Sears, JC Penney, Marshalls, Old Navy, Kohl’s, and Target. Commercial outlet stores in the County include, but are not limited to, Costco, Bed, Bath & Beyond, B.J.’s, and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Brooks Brothers, Giorgio Armani, Ralph Lauren, Prada, and Neiman Marcus at Roosevelt Field, and jewelers such as Tiffany & Co., Cartier, and Van Cleef & Arpels.

Based on a report released by the New York State Department of Taxation and Finance, the County ranked third in the State with taxable sales and purchases totaling nearly \$26.9 billion for the most recent reporting period (2017/2018), an increase of 3.04% from the prior reporting period (2016/2017).

TABLE 4

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

<u>County</u>	<u>Rank</u> <u>(2016/2017)</u>	<u>Taxable Sales</u> <u>(2016/2017)</u>	<u>Rank</u> <u>(2017/2018)</u>	<u>Taxable Sales</u> <u>(2017/2018)</u>	<u>Change</u>
New York City*	1	\$153,927,116	1	\$160,252,796	4.11%
Suffolk	2	31,642,634	2	32,752,931	3.51%
Nassau	3	26,062,249	3	26,854,853	3.04%
Westchester	4	19,597,881	4	20,214,875	3.15%
Erie	5	15,422,104	5	15,957,931	3.47%
Monroe	6	11,674,061	6	12,132,092	3.92%
Onondaga	7	8,197,512	7	8,480,848	3.46%
Orange	8	6,985,866	8	7,257,678	3.89%
Albany	9	6,357,137	9	6,442,414	1.34%
Rockland	10	4,919,879	10	4,983,950	1.30%

SOURCE: New York State website DATA.NY.GOV (<https://data.ny.gov/Government-Finance/Taxable-Sales-And-Purchases-Quarterly-Data-Beginni/ny73-2j3u>). Represents sales reported from March through February.

* Includes the five counties of the Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)



EMPLOYMENT

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State, and the United States. The County had an employed labor force of approximately 682,800 in 2018. The unemployment rate in the County decreased from 4.1% in 2017 to 3.5% in 2018. Nassau County’s unemployment rate continues to be less than that of Suffolk County, New York City, the State, and the United States.

TABLE 5
ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%)

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employ- ment	Unemployment- Rate	Employ- ment	Unemploy- ment Rate	Employ- ment	Unemploy- ment Rate	Employ- ment	Unemploy- ment Rate	Employ- ment	Unemploy- ment Rate
2018	682.8	3.5%	747.8	3.9%	3,949	4.1%	9,181	4.1%	155,761	3.9%
2017	678.6	4.1	747.1	4.5	4,032	4.5	9,249	4.7	153,337	4.4
2016	671.8	3.9	743.9	4.3	3,924	5.2	9,121	4.8	151,436	4.9
2015	665.8	4.3	739.1	4.8	3,960	5.7	9,166	5.3	148,834	5.3
2014	652.2	4.8	725.9	5.3	3,826	7.2	8,964	6.3	146,305	6.2
2013	655.2	5.9	792.8	6.4	3,702	8.7	8,898	7.7	143,929	7.4
2012	642.5	7.1	728.8	7.6	3,632	9.2	8,773	8.5	142,469	8.1
2011	635.9	6.7	721.3	7.4	3,592	9.0	8,683	8.2	139,869	8.9
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3

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



KEY EMPLOYMENT TRENDS

Table 6 shows the annual average employment in non-farm jobs by industry for the years 2009 to 2018 in the Nassau-Suffolk Primary Metropolitan Statistical Area (PMSA).

TABLE 6

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

Business Sector/ Industry	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Goods Producing:										
Natural Resources, Construction & Mining	65.0	60.8	60.3	61.4	67.0	70.5	73.5	76.7	80.2	82.7
Manufacturing	75.1	73.0	72.8	74.0	73.8	71.9	71.7	71.6	71.7	71.0
Total - Goods Producing	140.1	133.8	133.1	135.4	140.8	142.4	145.2	148.3	151.9	153.7
Service Providing:										
Trade, Transportation & Utilities	257.2	256.2	258.7	264.0	267.0	272.4	273.6	276.0	276.1	273.2
Financial Activities	70.8	69.8	70.5	72.4	72.6	72.6	73.5	72.2	72.4	70.3
Information	27.3	25.4	24.3	24.0	23.9	22.0	20.4	19.3	18.5	17.5
Educational & Health Services	220.6	225.8	230.8	237.1	238.4	241.7	248.5	260.2	265.0	272.1
Leisure & Hospitality	98.4	100.9	102.9	110.6	115.3	118.5	121.0	122.3	126.6	128.4
Other Services	52.7	52.9	54.4	54.9	56.0	57.6	57.9	58.8	60.1	61.1
Professional & Business Services	153.6	152.8	159.3	163.3	167.4	169.0	171.9	175.7	175.2	172.3
Government	206.7	208.9	205.3	199.9	195.1	193.7	194.5	195.7	195.3	197.4
Total - Service Providing	1,087.3	1,092.7	1,106.2	1,126.2	1,135.7	1,147.5	1,161.3	1,180.2	1,189.2	1,192.3
Total Non-Farm	1,227.4	1,226.5	1,239.3	1,261.6	1,276.5	1,289.9	1,306.5	1,328.5	1,341.1	1,346.0

SOURCE: New York State Department of Labor

Note: Totals may not equal the sum of the entries due to rounding.



Table 7 compares the employment shares by business sector and industry in the PMSA to the United States. The percentage of jobs within each category is consistent with national figures.

**TABLE 7
PERCENTAGE OF NON-FARM EMPLOYMENT
BY BUSINESS SECTOR, 2018**

BUSINESS SECTOR	Nassau- Suffolk PMSA (%)	United States (%)
GOODS PRODUCING		
Natural Resources, Construction & Mining	6	5
Manufacturing	<u>5</u>	<u>8</u>
Total Goods Producing	11	13
SERVICE PROVIDING⁽¹⁾ OR SERVICE PRODUCING⁽²⁾		
Trade, Transportation & Utilities	21	19
Financial Activities ⁽¹⁾ or Finance, Insurance & Real Estate ⁽²⁾	5	6
Assorted Services	48	45
Government	<u>15</u>	<u>15</u>
Total Service Providing / Producing	89	85

Note: Totals may not equal 100% due to rounding

SOURCES: Compiled by the County from New York State Department of Labor (Nassau-Suffolk PMSA) and the U.S. Department of Labor, Bureau of Labor Statistics (United States)

⁽¹⁾ PMSA

⁽²⁾ United States

**MAJOR COUNTY EMPLOYERS**

Table 8 shows a sampling of the major commercial and industrial employers headquartered in the County.

TABLE 8
MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2017

Company	Type of Business	Employees
Northwell Health	Health care	31,153
Catholic Health Services	Health care	17,000
Altice Corp.	Telecommunications / Mass Media	13,000
NYU Winthrop Hospital	Health care	7,700
United Parcel Service	Package delivery	3,100
South Nassau Hospital	Health care	3,000

SOURCES: Compiled by the County from publicly available data.

**CONSTRUCTION ACTIVITY**

Table 9 is a list of construction activity in the County for residential buildings for the years 2014 through 2017. With respect to permits for Other Housing Units, the size and scope of the residential development permitted can lead to significant variations from year to year. During 2017, permits for both Single-Family Dwellings and Other Housing Units increased significantly from 2016.

TABLE 9
COUNTY RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Single Family Dwellings	Other Housing Units*	Total
2017	943	544	1,487
2016	609	132	741
2015	608	478	1,086
2014	640	265	905

SOURCES: 2014 – 2015 U.S. Bureau of the Census, Privately-owned Building Permit Estimates; 2016 – 2017 Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).

*Other Housing Units includes two-family dwelling units, multi-family dwelling units, and conversions.



Table 10 shows the number of building permits with an estimated dollar value equal to or greater than \$1,000,000 that were issued for Class 4 properties in the County for the years 2008 through 2017. Class 4 property includes commercial, industrial and institutional buildings, and vacant land.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR COUNTY CLASS 4 PROPERTIES

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Permits</u>
2017	36	\$317,611,184
2016	72	408,645,202
2015	70	431,153,868
2014	39	246,233,991
2013	19	119,347,464
2012	56	154,210,056
2011	88	262,515,969
2010	57	211,534,203
2009	38	151,318,375
2008	39	91,992,908

SOURCE: Nassau County Department of Assessment

*Includes only those permits for work with an estimated value equal to or greater than \$1 million.



HOUSING

Table 11 shows the breakdown of new housing units by size category from 2014 through 2017.

TABLE 11

**NUMBER OF COUNTY NEW RESIDENTIAL HOUSING UNITS
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

<u>Year</u>	<u>1 Family</u>	<u>2 Family</u>	<u>3-4 Family</u>	<u>5 or more Family</u>	<u>Total</u>
2017	943	8	8	528	1,487
2016	609	6	8	118	741
2015	608	4	0	474	1,086
2014	640	4	4	257	905

SOURCE: 2014 – 2015 U.S. Census Bureau New Privately-Owned Building Permits – reported units only; 2016 – 2017 Census Bureau Building Permits Survey, accessed via U.S. Department of Housing and Urban Development (<https://socds.huduser.gov/permits/index.html>).

Table 12 shows County existing home sales. In 2018, the median sales price rose approximately 6% from 2017, and the number of homes sold decreased by approximately 7.5%.

TABLE 12

COUNTY EXISTING HOME SALES

<u>Year</u>	<u>Median Sales Price</u>	<u>No. of Homes Sold</u>
2018	530,000	12,539
2017	500,000	13,550
2016	472,500	13,139
2015	450,000	11,817
2014	435,000	10,898
2013	422,500	11,196
2012	415,000	8,906
2011	430,000	7,597
2010	445,000	7,636
2009	435,000	7,472

SOURCES: New York State Department of Taxation and Finance



TRANSPORTATION

The Nassau Inter-County Express (NICE) Bus is the County-owned bus system that provides bus service in the County. The system, which is operated by TransDev Services, Inc. (formerly Veolia Transportation Services, Inc.), represents the County's first transit public-private partnership. NICE is the third largest suburban bus system in the United States. Operating a network of 40 routes as well as para-transit service, NICE provides surface transit service for most of the County as well as parts of eastern Queens and western Suffolk County. This includes service across the Queens-Nassau border to subway and bus stations in Flushing, Far Rockaway, and Jamaica. The density of the NICE route network conforms to the development pattern of the County. It operates and maintains a fleet of fixed route buses and para-transit vehicles. NICE serves numerous communities and Long Island Rail Road (LIRR) stations, most area colleges and universities, as well as employment centers, shopping malls, and County government offices, including the Department of Social Services.

The LIRR, the busiest commuter railroad in the United States, carried approximately 89.8 million passengers in 2017. The LIRR provides train service for the entire County on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Atlantic Terminal in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan's East Side. On weekdays, about 80% of the system's passenger trips occur during peak morning and evening travel periods.

The Jamaica LIRR station (Queens) provides access to the subway and the AirTrain, a light-rail system, to John F. Kennedy International Airport (JFK).

The Mineola Intermodal Center provides easy access to parking and seamless transfers to seven NICE bus lines. It has more than 700 parking spaces in a four-level garage, two elevators that connect to the Mineola LIRR station platforms and a pedestrian overpass that connects the north and south sides of the station.

The LIRR maintains tracks, ties, and switches and renovates its facilities as needed on an ongoing basis. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk Counties. These efforts include adding a second track between Farmingdale and Ronkonkoma and adding a third track and eliminating seven street level train crossings between Floral Park and Hicksville. These investments will reduce traffic congestion and adverse environmental impacts, improve safety for residents, motorists, pedestrians and increase accessibility to local commercial establishments.



The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets, and local streets. Different levels of government operate and maintain these routes. The eight major east-west roadways that provide direct through-service to New York City and Suffolk County are Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located in close proximity to JFK and LaGuardia Airports, both located in Queens County, and to Islip Long Island MacArthur Airport (Islip MacArthur), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. Islip MacArthur is accessible by the Long Island Expressway and Sunrise Highway, as well as the LIRR.

To help eliminate delays, congestion, and trouble spots on its highway network, the County receives Federal and State funding through the Federal Transportation Improvement Program (TIP), and is a voting member of the Nassau-Suffolk Transportation Coordinating Committee. The TIP is a compilation of transportation improvement projects, such as preserving and upgrading bridges and highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period.

UTILITY SERVICES

The Long Island Power Authority (“LIPA”) is the primary electric delivery service provider in the County. PSEG Long Island, a wholly-owned subsidiary of Public Service Enterprise Group, manages LIPA’s electric transmission and distribution system, which serves 1.1 million customers in the service area. National Grid, which is the largest distributor of natural gas in the northeast United States, provides gas distribution in the County. The villages of Freeport and Rockville Centre manage and operate their own electric generation plants and transmission and distribution systems. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals are located in the County. Northwell Health (formerly the North Shore-LIJ Health System) is the County’s largest health care and overall employer. The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, the County’s public hospital, St. Francis Hospital in Roslyn, NYU Winthrop Hospital



in Mineola, Mercy Medical Center in Rockville Centre, and South Nassau Communities Hospital in Oceanside.

The healthcare industry continues to grow in the County. Key to this is the Nassau Hub revitalization, a \$1.5 billion project that will include a new Northwell Innovation Center, creating a medical industry cluster near the recently opened Memorial Sloan Kettering Cancer Center, a state-of-the-art outpatient cancer treatment facility.

MEDIA

The daily newspaper Newsday circulates in Nassau, Suffolk, and Queens Counties. Dozens of weekly newspapers cover news and events in the County. Some focus on events in specific towns, villages, and communities, and others focus on niche industries, such as Long Island Business News, a publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. Cable programming is available throughout the County via Altice Corp., which includes access to channels with a local focus. Satellite programming and service from Verizon and DISH Network are also available in the County. In addition, Altice Corp.'s News 12 provides local news coverage on cable, as does Verizon's FiOS1.

Film, television and commercial production continues to be a major part of the County's economic development, driven in part by its close proximity to New York City. The County benefits from being the home to Gold Coast Studios and Grumman Studios. Numerous other outdoor and indoor filming locations have also been used, including the Nassau County Correctional Center, Belmont Racetrack, the Garden City Hotel, and Old Bethpage Village Restoration (described below).

EDUCATIONAL FACILITIES

There are 56 public school districts in the County with a 2017-2018 enrollment (PreK-Grade 12) of 202,308 students according to the State Education Department (SED). Individual school boards and the Board of Cooperative Educational Services (BOCES) are the primary managers of these school districts and provide services such as career training for high-school students and adults, special education, alternative schools, technology education, and teacher training. Various public and private organizations manage the County's other educational facilities. The County's non-public schools provide education in the State Regents program as well as in special and technical programs. Many County public schools have received State and national recognition.

The County is home to many colleges and universities, some of which are highly specialized with programs that receive nationwide attention. These institutions include Long Island University/LIU Post College, Adelphi University, Hofstra University, New York Institute of Technology, U.S.



Merchant Marine Academy, Nassau Community College, Webb Institute, Molloy College, and the State University of New York/Old Westbury. In June 2014, Money Magazine ranked the Webb Institute as the second best four-year college or university “for your money” in the United States.

Colleges and universities in the County promote cross-disciplinary research, technology development, and integrated curricula to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County’s institutions of higher learning are in fields such as law, biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology, and pharmacology. Hofstra, in partnership with Northwell Health, operates the Hofstra Northwell School of Medicine.

RECREATIONAL AND CULTURAL FACILITIES

The County has numerous recreational and cultural facilities. One of the most popular destinations among the County’s parks and beaches is the 2,413-acre Jones Beach State Park in Wantagh. With approximately six million visitors annually, Jones Beach State Park features 6.5-miles of ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Northwell Health Theater performing arts center, which attracts world-class musical acts and the Jones Beach Nature Center. In March 2014, the State announced a five-year \$65 million project to restore the 85-year old facility to its original grandeur in one of the largest State park rehabilitation projects in the system’s history. There are dozens of other public beaches located along both the Atlantic Ocean and the Long Island Sound shorelines. In addition, the County is home to the County-owned 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous County and other municipal small local parks and campgrounds that offer a broad spectrum of recreational opportunities.

On a national level, the County is home to many high-profile professional sporting events and teams. The Bethpage Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009, the Barclay’s Tournament in 2012 and 2016, and the PGA Championship in 2019. The course will host the 45th Ryder Cup in 2024. Belmont Park, located in Elmont, is home to the Belmont Stakes, the third race in horse racing’s prestigious Triple Crown. Eisenhower Park’s 80,000 square foot Aquatic Center is one of the largest pools in the Northern Hemisphere. Pursuant to a long-term lease with the County, Nassau Events Center operates the renovated NYCB Live: Nassau Veterans Memorial Coliseum (the “Coliseum”) in Uniondale as a state-of-the-art destination for sporting events, concerts and family entertainment, which re-opened at the Nassau Hub in 2017. The Coliseum is contractually expected to generate approximately \$334 million in rental income over a term of up to 49 years, inclusive of the exercise of options by the County. The Coliseum was home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. Although the Barclays Center is the team’s home ice, under an agreement signed in 2018 the Islanders play at least 60 games at the Coliseum over three seasons beginning with the 2018-19 season. New York State Empire State Development has announced plans to construct a new arena for the Islanders, along with a hotel and retail concourse, on a



portion of the existing Belmont Park site. The project has received all necessary approvals. Construction of the new arena is scheduled to begin this year and is expected to be ready for the 2021-2022 Islanders season.

In terms of cultural and historic resources, the County boasts numerous museums, some of which are County-owned or operated, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum both in Garden City. Historical sites include two County-owned facilities, Old Bethpage Village Restoration, a recreated mid-19th-century American village, and Cedarmere, home of 19th-century poet, newspaper editor, abolitionist, and civic leader William Cullen Bryant, and a designated part of the New York State Underground Railroad Heritage Trail. The County is also the home of Theodore Roosevelt's estate in Cove Neck, Sagamore Hill, which is a National Historic Site operated by the National Park Service.

With a focus on preserving open space and natural and scenic resources for current and future generations of Nassau residents, voters overwhelmingly approved two Environmental Bond Acts (collectively known as the EBA) in 2004 and 2006. The EBA committed \$150 million for the preservation of open space, the improvement of existing parkland and water quality, and the provision of matching funds for brownfield remediation projects. In addition to the EBA, 5% of the proceeds from County-owned land sales is set aside for the purpose of open space land acquisition and other environmental quality improvement projects.

SEWER SERVICE AND WATER SERVICE

The County's Department of Public Works oversees the operation of the County's sewerage and storm water resources facilities.

Most sewage collected in the County's sewer system is treated at either the Bay Park Sewage Treatment Plant (Bay Park) in East Rockaway or the Cedar Creek Water Pollution Control Plant (Cedar Creek) located in Wantagh. The City of Long Beach's sewage treatment plant processes sewage collected within the area corresponding to the former County sewage collection district of Lido Beach. Bay Park and the City of Long Beach's sewage treatment plants each sustained substantial damage from Superstorm Sandy on October 29, 2012.

SUEZ Water Long Island Inc. operates and manages the County's sewer system, including the sewage collection system and three treatment plants: Bay Park, which serves 532,000 residents; Cedar Creek, which serves 600,000 residents; and Glen Cove (where a separate contractor operates the plant), which serves 27,000 residents. The County maintains ownership of the facilities.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre, and Roslyn) own and operate their own sewage collection systems, which discharge sewage to the County's disposal system. One of the County-operated sewage treatment plants, either Bay Park or Cedar Creek, processes the sewage collected by these systems. The City of Long Beach owns and operates its own sewage collection system and treatment plant. In addition, there are several



sewage collection systems and treatment plants within the County, operated by other governmental agencies or special districts.

Forty-eight public water suppliers in the County provide water service to nearly 100% of the County's residents. Public water supply wells pump all water from the County's groundwater system. A small number of residents in the less densely populated northern sections of the County obtain their water from private wells.

The groundwater system comprises three major aquifers that overlay bedrock: the Upper Glacial, Magothy, and Lloyd aquifers. Precipitation continuously recharges these aquifers, which are part of the County's subsurface geology.

The County's population increased by approximately 4% from 1990 to 2010. This increase in population has had a negligible effect on water demand in the County. However, annual water demand has shown an upward trend over these years and has exhibited sizable seasonal fluctuations, both of which the County attributes to increased water use during the peak demand months (April through October) that generally are subject to hot and dry weather patterns.

Since 2000, public water demand during the base demand months (November through March) remained rather consistent at approximately 140 million gallons per day (mgd). During peak demand months, pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions. Annual water demand since 2000 has fluctuated between 184 mgd to 204 mgd.

Recharge to the groundwater system normally amounts to approximately half of the precipitation falling upon the County's land surface. This equates to 332 million gallons of recharge to the groundwater system each day. The amount has increased slightly to 341 mgd because of the effectiveness of the County's recharge basins in capturing additional storm water runoff for aquifer recharge.

Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is expected to be more than adequate, both presently and into the future. Furthermore, any new developments within the County are required to retain all storm water on site. This requirement will ensure that storm water runoff emanating from such developments will go into the groundwater system as recharge. The County has been in contact with the New York City Department of Environmental Protection ("DEP") regarding its 2017 application to the New York State Department of Environmental Conservation ("DEC") to renew a permit to pump groundwater beneath the Borough of Queens. The County has been coordinating with the DEP and the DEC to ensure that there are no adverse impacts to the Long Island aquifer system.



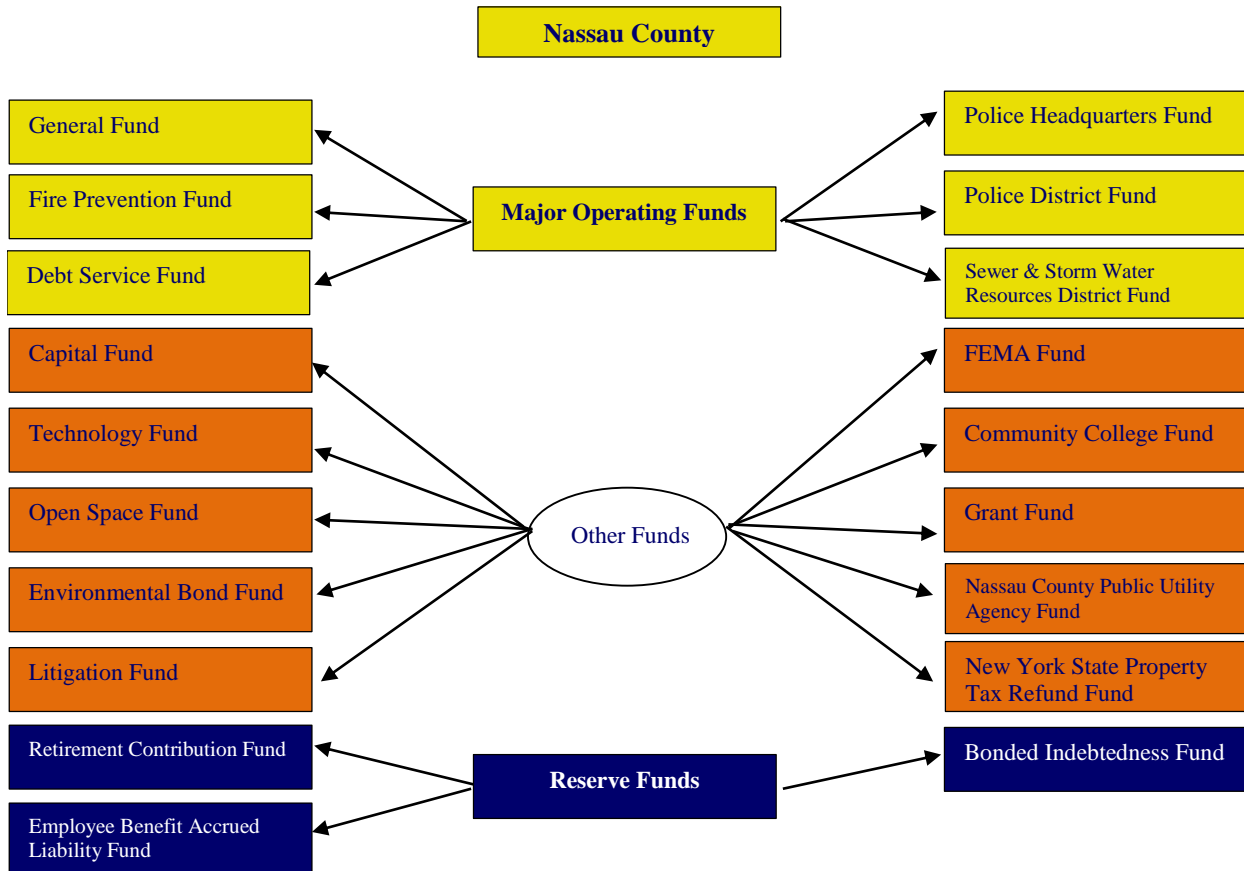
APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into 20 separate funds as noted in Figure B.1. 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, Technology Fund, Open Space Fund, Environmental Bond Fund, Litigation Fund, Community College Fund, Grant Fund, Nassau County Public Utility Agency Fund, Federal Emergency Management Agency (FEMA) and New York State 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.



Figure B.1: Fund Structure



MAJOR OPERATING AND SEWER AND STORM WATER RESOURCES DISTRICT FUNDS

The five major Operating Funds and the Sewer and Storm Water Resources District Fund support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of revenues and expenses in these funds.

The **General Fund** contains revenues and expenses for Countywide services in all County departments and offices other than the Police Department and the Fire Commission. During the year, the County transfers funds between departments and offices in the General Fund to address needs as they arise. The General Fund derives revenues primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, fees for permits and licenses, investment income, and State and Federal Aid.

The **Fire Prevention Fund** contains revenues and expenses for services the Fire Commission provides to the residents Countywide such as safety inspections and compliance activities. The Fire Prevention Fund derives revenues primarily from a designated portion of the County property tax and various fees, fines, and permits.



The **Police Headquarters Fund** contains revenues and expenses for services the Police Department provides to the residents Countywide. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. The Police Headquarters Fund derives revenues primarily from a designated portion of the County property tax, special taxes, motor vehicle registration and other fees, and various fines and permits.

The **Police District Fund** contains revenues and expenses for the crime prevention services the Police Department precincts provide to a portion of the County's residents. The Police District Fund derives revenues primarily from a designated portion of the County property tax base and various fines, permits, and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund Countywide services. Only areas of the County receiving services provided from the operations of the Police District Fund pay the Police District property tax.

The **Debt Service Fund** contains all debt service interest, principal, and Nassau County Interim Finance Authority (NIFA) set-aside payments for the County's borrowings. The County also recognizes the costs-of-issuance in this Fund. The County then charges these expenses to the respective funds on a project-by-project basis. Therefore, revenues transferred from other funds entirely support the Debt Service Fund.

The **Sewer and Storm Water Resources District Fund** is self-supporting and contains funding for the County's sewage disposal and collection system as well as the storm water resources system. It covers expenses related to employees of the Department of Public Works assigned to these functions, associated debt service, the SUEZ Water Long Island Inc. (formerly known as United Water) contract, and other costs.

OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program. In 2017, the County has excluded, from this fund, expenses for tax certiorari refunds, legal judgements and settlements, as such borrowings are not subject to the requirements of the County's Capital budget law. The County derives the majority of revenue supporting the Capital Fund from capital borrowing. The remainder is primarily from County operating funds as well as non-County sources such as the Federal and State governments.

The **Technology Fund**, established by Ordinance No. 220 in 2001, contains resources and appropriations to cover the cost of technological related expenditures of the County including, but not limited to, the purchases of equipment and software, and the retention of consultants.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts, and grants to preserve open space in the County. The law requires that the County use 5% of the proceeds from the sale of County-owned real estate for the acquisition, rehabilitation, and maintenance of property for use of open space purposes.



The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County’s environmental programs established by such local laws. These local laws have authorized \$150 million in environmental program funding.

The **Litigation Fund**, which the County established in 2015, contains resources and appropriations to cover the cost of judgments and settlements. Operating surplus generated each year may fund the Litigation Fund. The County established the Litigation Fund in accordance with the transitional borrowing plan approved by the NIFA to ensure that the County will no longer borrow for judgments and settlements.

The **FEMA Fund** receives funding from the Federal government that reimburses up to 90% of the cost of disaster recovery programs due to the Presidential Declaration of Emergency related to Superstorm Sandy. Additionally, the New York State Action Plan, which seeks Federal authorization for the allowable uses of Community Development Block Grant Disaster Recovery (“CDBG-DR”) funds, contains a provision to use these funds to cover the 10% non-Federal match. The programs are comprised of FEMA-approved projects undertaken by a variety of County departments in an effort to protect the health and safety of the County’s residents, businesses, and visitors and to preserve, protect, and repair County infrastructure. FEMA divides these projects into categories of disaster-related work, but mainly Categories A and B, debris removal and emergency protective measures, respectively. For each project, when the cost of a County employee or non-personnel related service is reimbursed by an outside entity, that expense (and associated revenue) is charged to the FEMA Fund. Because generally accepted accounting principles preclude the County from recognizing FEMA revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the FEMA Fund by supplemental appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

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

The **Community College Fund** is an independent fund that supports the operations of Nassau County Community College. The College has its own board of trustees and president; nevertheless, it is reliant on County property taxes for almost a quarter of its operating revenue. Each year, usually three months before the submission of the County Operating Budget, the board recommends a budget and seeks approval from the County Executive and the Legislature.

The **Grant Fund** receives non-County generated funding, primarily from the State and Federal governments, that covers the cost of certain programs. While most of these programs are in the health and human services area, the County receives many grants to enhance public safety. In each case, when the cost of a County employee or non-personnel related service is fully reimbursed by an outside entity, that expense (and associated revenue) is charged to the Grant Fund. Because County policy precludes the County from assuming grant revenues in the Operating Budget before receipt is certain, the County recognizes outside reimbursement and expenses in the Grant Fund



by supplemental appropriation after the grantor assures the County that it will receive the funds, usually in the form of an award letter.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA as a public utility service. State law authorized the County to enact Local Law No. 23 of 1984, which established NCPUA.

The **New York State Property Tax Refund Fund (TXF)** established in 2017 contains funds for the payment of commercial and residential property tax refunds primarily for the towns, special districts and all but one of the school districts in the County, as well as the County portion. The amount budgeted in this Fund is the amount of refunds paid by the County in the current and/or previous year(s). This fund derives its revenues primarily from a designated portion of the County property tax collections.

RESERVE FUNDS

The County established the **Employee Benefit Accrued Liability Reserve Fund** in 2004 to account for resources set aside to fund future termination compensation expenses for employees who separate from County service. The County created this reserve to set aside surplus resources that it can use in the event of an increase in retirements.

The **Retirement Contribution Reserve Fund**, also established in 2004, accounts for resources set aside to cover future pension payments on behalf of County employees. The occurrence of fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, was the impetus for the County creating this reserve.

The County created the **Bonded Indebtedness Reserve Fund** in 2005 to set aside funds that provides partial payment of annual debt service.



APPENDIX C

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

INTRODUCTION

The County manages its daily operations on a budgetary basis by use of its Major Operating Funds. The basis of accounting determines when transactions are reported in the financial statements.

BASIS OF BUDGETING

An appropriated budget is legally adopted for each fiscal year for the Major Operating Funds, the Sewer & Storm Water Resources District Fund, and (when necessary) other special revenue funds with the exception of the Grant Fund and the Superstorm Sandy-related Federal Emergency Management Agency (FEMA) Fund. Grant funds, including Federal emergency grants, are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, grant funds are excluded from the Statement of Revenues, Expenditures, and Changes in Fund Balances presented for budgeted special revenue funds. The budget amounts include prior year encumbrances carried forward, as well as current-year authorizations. In the case of the Grant and FEMA Funds, an appropriated budget is legally adopted for the life of each grant as it is received.

The County Legislature also authorizes and rescinds spending and financing authority in the capital budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature. All supplemental appropriations are also provided by ordinance of the Legislature.

Appropriations, which have not been expended or encumbered by the end of the fiscal year, lapse at that time.

BASIS OF ACCOUNTING

The County's Comprehensive Annual Financial Report (CAFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The government-wide financial statements provide information about the County as a whole, using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of the related inflows of cash, and it requires expenses to be recognized as soon as liabilities are incurred, regardless of the timing of the related outflows of cash. Differences between



the government-wide statements and the budgetary basis results include differing measurement focuses and basis of accounting between the statements. The current Administration is taking the steps necessary to be GAAP compliant on a budgetary basis in the future.

BUDGET

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the mission of OMB in the annual budget process to: promote sound fiscal planning based on comprehensive historical and current economic data; make informed choices that involve all department heads; meet all mandatory requirements of content and submission deadlines; integrate the qualitative and quantitative goals of the multi-year financial Plan (MYP), the capital plan (CP), and the operating budget (the Budget); and present a Budget that is user-friendly and informative.

Each of the County's funds is required to be balanced. The County strives to accomplish this goal without the use of prior-year resources (fund balance) and in a manner that is consistent with its fund balance and reserves policy (the Fund Balance and Reserves Policy), debt policy (the Debt Policy), and investment and cash management policy (the Investment and Cash Management Policy, and together with the Fund Balance and Reserves Policy and Debt Policy, the Financial Policies). The County also strives to achieve a structurally-balanced Budget, which is defined as one where the level of recurring expenses matches recurring revenues.

DEVELOPMENT OF THE ANNUAL BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a proposed budget (the Proposed Budget) for the ensuing fiscal year. The County Legislature must conduct hearings and adopt a budget no later than October 30. This process is important to the County Executive, the Legislature, and citizens of the County because it

- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenues
- Integrates the financial structure of the MYP, CP, and Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to County stakeholders

SCOPE OF THE ANNUAL BUDGET AND BUDGET MESSAGE

Pursuant to §302 and §303 of the County Charter, the Budget shall contain the following:

- Statement of estimated revenues to be received during the ensuing fiscal year, other than the proceeds of the tax levy, deducting the amount, if any, required to be deposited to any sinking fund
- Statement of the amount estimated to be collected from the tax levy



- Statement of anticipated receipts from the sale of bonds or other borrowings
- Statement of the amount of any sinking fund, if any, which is available and should be applied to the payment of principal of any bonded indebtedness falling due during the ensuing fiscal year
- Statement of the estimated cash balance, except unreserved, undesignated fund balances, after deducting estimated year-end commitments, in each fund, applicable to expenditures of the ensuing fiscal year, and any estimated deficit in any fund required to be made up in the ensuing fiscal year
- Estimate of the anticipated financial needs of each agency, department or office to conduct the business of the County
- Amount necessary to pay the principal and interest of any bonded or other indebtedness of the County
- Amount of any judgment recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected taxes that would become the County's responsibility to pay
- Comparative financial information that includes receipts and expenditures for the last completed fiscal year; the budget of the current fiscal year; receipts and expenditures for the current fiscal year; and the budget requests by department
- Budget Message from the County Executive to the Legislature that summarizes and explains the main features of the Budget; articulates priorities; highlights the issues facing the County; describes significant changes from the previous (current) fiscal year; and explains significant factors that led to these changes

Pursuant to §304 of the County Charter, there shall be filed with the Budget a summary budget report and supporting schedules which shall exhibit the Budget by fund, operating revenue summary, capital appropriations, sewer operation budgets, tax rates, and budgetary analyses by department and the aggregate figures of the Budget in such a manner as to show a balanced relationship between the total estimated expenditures and the total estimated income for the ensuing fiscal year.

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

- County Executive: Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Budget that supports his or her vision and priorities
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, assisting the Deputy County Executive for Finance in forecasting, analyses, data summarization and presentation, and submission of all budget documents

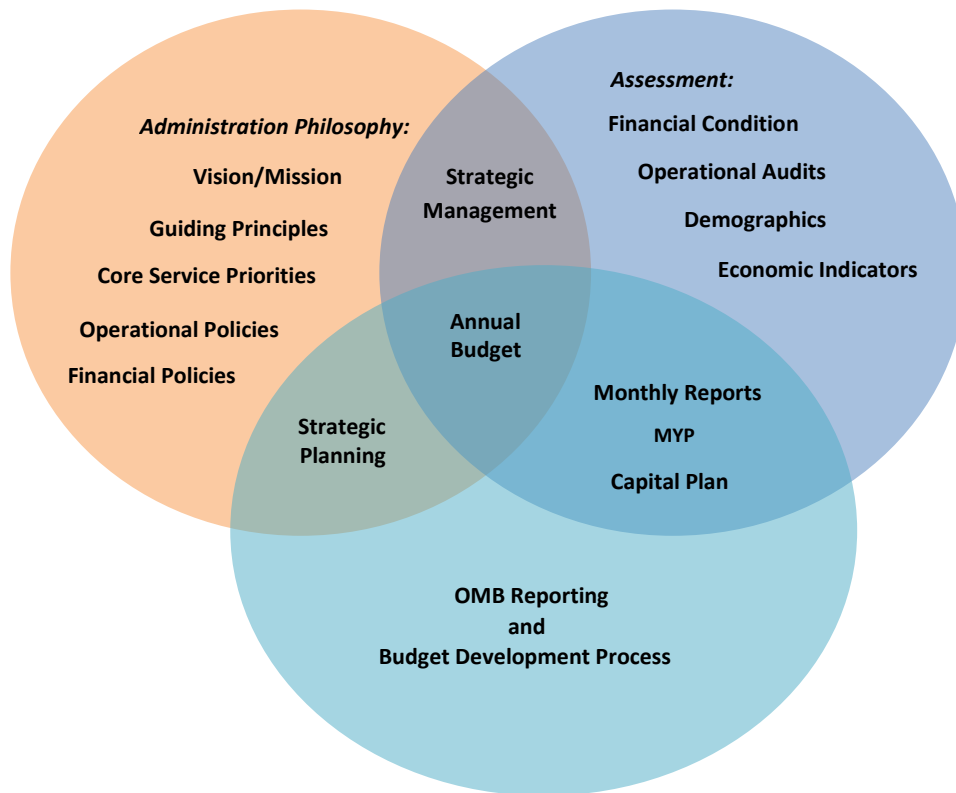


- Office of Management and Budget (OMB) Staff: As experts in their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the Budget; and ensure that the submission requests comply with the budget instructions, MYP initiatives, and headcount targets
- Department Heads (Directors and Commissioners): Review operational needs; analyze historical expense and revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the department spending plan to OMB

BUDGET DEVELOPMENT CALENDAR

The development of a sound Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. The following Venn diagram demonstrates this inter-relationship:

Figure C.1: Linkage between OMB Functions and the Budget



The annual Budget is a product of three components/activities: the Administration’s philosophy that underlies all financial and managerial operations; the County’s assessment of its financial



condition, operational efficiency, economy and demographics; and OMB's reporting and budget development process, linking it to the two other components/activities.

The budget development process implements policies that draw on the strategic planning concepts of the County's mission; develops goals that support the mission; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this year-round effort allows for adjustments and the consideration of new information.

The annual budget development process typically begins in June when OMB provides departmental fiscal staff and decision-makers with a preparation guide that: highlights the major policy, operational, and financial goals for the ensuing year; communicates the significant challenges facing the County; and provides the technical information regarding budget preparation.

Within four weeks, departments are required to submit their expense, revenue, and staffing requests to OMB. The Administration and OMB review these requests and incorporate them into a Proposed Budget.

Both the County Charter and the NIFA Act, during a control period, require that the County Executive submit the Proposed Budget to the County Legislature and NIFA by September 15. The Charter also requires the Legislature to hold a public budget hearing(s) on the Proposed Budget. After the conclusion of the public hearing(s), the County Legislature may reduce or strike out any item of appropriation in the Proposed Budget. Prior to inserting any additional item or increasing an item of appropriation, the Legislature must publish a notice setting forth the nature of the adopted changes and fixing the time at which it will hold a public hearing thereon. By ordinance, the Legislature shall finally approve the Proposed Budget, as altered or revised. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year no later than October 30.

Within ten days of the final approval of the Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members.

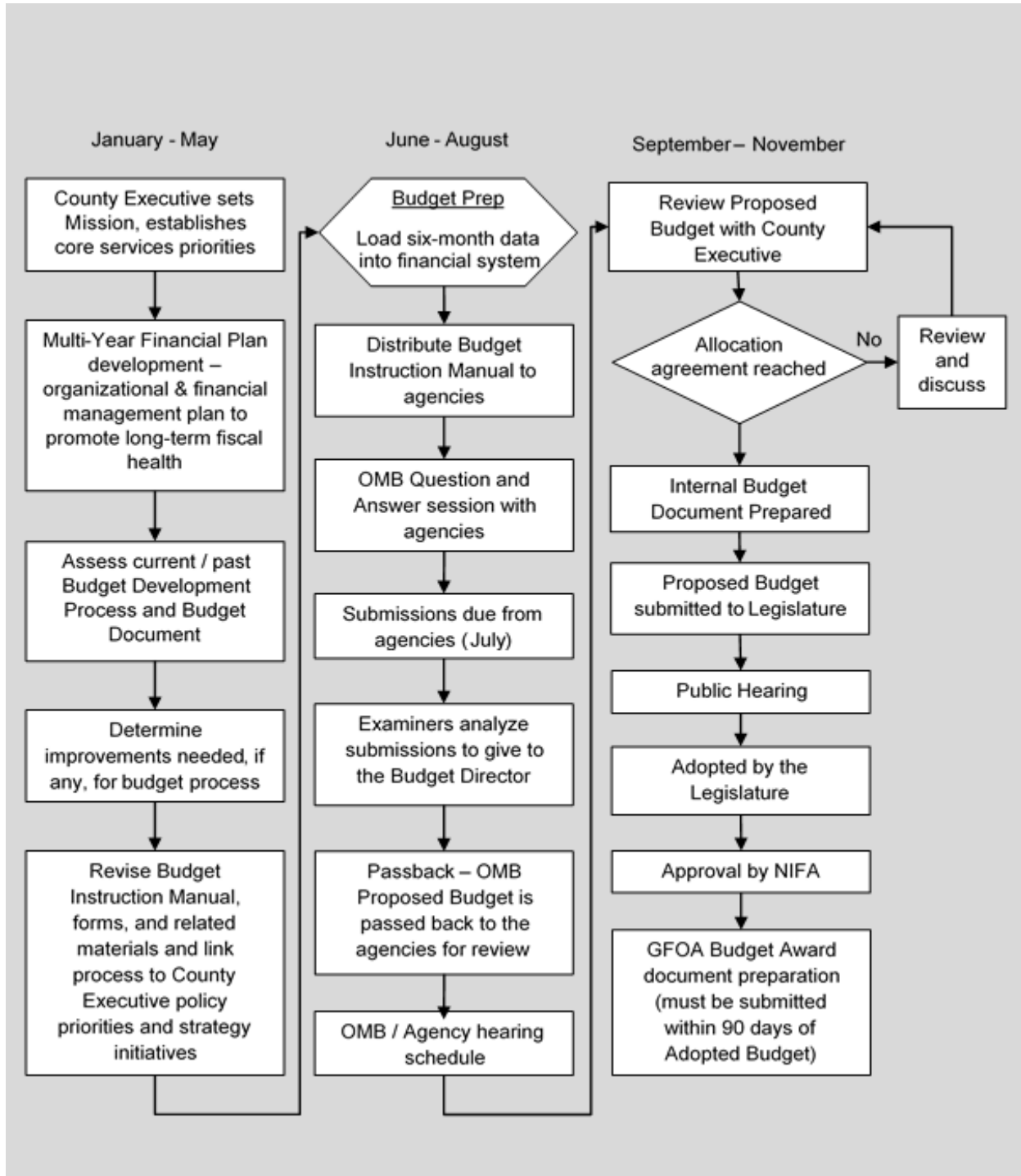


Budget Process and Timeline

Month	Action
January - May	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports
June	<ul style="list-style-type: none"> • Budget preparation for the ensuing fiscal year begins • Budget targets distributed to County departments • Issuance of MYP Update • Issuance of Monthly Financial Report
July - August	<ul style="list-style-type: none"> • County department budget submissions for ensuing fiscal year are evaluated • Issuance of Monthly Financial Reports
September	<ul style="list-style-type: none"> • County Executive submits Proposed Budget for ensuing fiscal year and Proposed MYP to the Legislature, and to NIFA during a control period (September 15 deadline) • Issuance of Monthly Financial Report
October	<ul style="list-style-type: none"> • Legislature holds public hearings and reviews Proposed Budget • NIFA presents preliminary report on Proposed Budget and Proposed MYP • Legislature approves Budget and MYP; Legislature must pass an appropriation ordinance therefor and levy taxes for the ensuing year • Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none"> • NIFA votes to approve/disapprove the Budget and MYP • Issuance of Monthly Financial Reports



Figure C.2: Budget Process Flow





POST BUDGET ADOPTION

During the year, the County Executive may recommend changes to the Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature on the recommendation of the County Executive. The County Executive may also recommend appropriating revenues not recognized in the Budget. Such supplemental appropriations require approval by thirteen affirmative votes of the County Legislature.

The County exercises budgetary control at the object code appropriation level within a fund's departmental control center.

RELATIONSHIP BETWEEN THE BUDGET AND CAPITAL BUDGET

The Capital Plan (CP) is a four-year schedule of the County's anticipated capital investments. The first year of the CP is the capital budget (Capital Budget). While it is prepared and adopted independently of the Budget, it is a companion document.

The CP affects the Budget depending on the funding sources identified and the amount of operating costs, savings, and/or revenues that result from project implementation. Key elements include

- Quantifying the debt service required in the Budget and MYP to support capital expenses funded with debt
- Quantifying goals for the Budget ("pay as you go") or reserve funds to be spent on capital projects
- Identifying other funding sources, such as earmarked revenue streams (excess property sales) and grants
- Quantifying the operating costs, savings, and or revenues that will result from project implementation and incorporating those results in the Budget and MYP

During the preparation of the Capital Budget, information on the operational impact of each capital project is to be included as an integral part of each capital project request.

By charter, the Capital Plan must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Budget. This allows the Administration to prioritize projects consistent with the level of debt service appropriations. See Capital Fund.



FUND BALANCE AND RESERVES

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting, and enhance accountability to the public.¹

The Government Finance Officers Association (GFOA), the National Advisory Council on State and Local Budgeting (NACSLB), and the major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, Nassau County's Fund Balance and Reserves Policy provides a framework for the accumulation of fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources.

Nassau County's (the "County") Comprehensive Annual Financial Report (CAFR) is presented in conformity with generally accepted accounting principles (GAAP) for governments in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).² GASB Statement No. 34 requires the inclusion of two types of financial statements in the CAFR: government-wide financial statements and fund financial statements.

The current Administration is taking the steps necessary to be GAAP compliant on a budgetary basis in the future.

IMPORTANCE OF FUND BALANCE

Maintaining sufficient levels of fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you-go basis, thereby avoiding long-term interest payments. Lastly, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because it better ensures the timely and full payment of debt obligations,

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

² This section is excerpted from Management's Discussion and Analysis included in Nassau County's *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended December 31, 2017*



enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

PARTICULAR CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of fund balance in Nassau County must take into account two particular factors.

First, the County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention Fund and the Police Headquarters Fund are special revenue funds which have a Countywide tax base (together, the “Countywide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Because the Countywide Special Revenue Funds share the same tax base as the General Fund, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of fund balance in Nassau County, therefore, involves looking at the combined revenues of the County’s General Fund, the Countywide Special Revenue Funds, and the Police District Fund.

Second, Nassau County has agreed to monitor and take certain actions with respect to the accumulation of certain “available amounts” as set forth in tax certificates that have accompanied the issuance of long-term working capital and cash flow debt. The County has issued long-term general obligation bonds for working capital purposes to finance property tax refund payments, as well as payments of judgments and settlements and termination payments. In addition, the County typically issues short-term notes for cash flow purposes once or twice per year. The County has made representations in various tax certificates associated with such debt that it would apply any surplus available amounts to the retirement of outstanding working capital debt, or otherwise with the approval of bond counsel. Pursuant to regulations promulgated by the United States Treasury, available amounts mean any amounts that are available to an issuer for working capital expense purposes of the type financed by a debt issue. Available amounts include cash, investments, and other amounts held in accounts or otherwise by the issuer or a related party if those amounts may be used by the issuer for working capital expenses of the type being financed by an issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. The County may treat as “unavailable” for required debt retirement a working capital reserve equal to 5% of the immediately preceding fiscal year’s expenses paid out of current revenues.

RECOMMENDED LEVEL OF FUND BALANCE

The recommended level of fund balance reflects the financial needs of County government and residents, the fund balance levels recommended by the GFOA, and the provisions regarding the accumulation of surplus “available amounts” in County tax certificates.



The County's recommended level of fund balance is no less than 4% and no more than 5% of normal prior-year expenditures. This recommended level is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity. In determining this level, the County looked at its spending needs, including the potential for unforeseen emergencies.

To the extent that the County utilizes its unreserved fund balance, the funds should be primarily used either for (i) non-recurring expenses that promote important policy objectives, or (ii) extraordinary operating or capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Budget. Such purposes include funding unplanned expenses, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergencies, such as a natural disaster.

REPLENISHMENT

In the event that for two successive years, the County's level of fund balance falls below 4% of normal expenses during the prior fiscal year, the County shall endeavor to replenish its fund balance beginning with the next Budget. The County would seek to appropriate 25% of the difference between its current level of fund balance and the minimum amount recommended by the policy, to attain the minimum level of fund balance over a four-year period. To the extent that an appropriation in this amount is not possible in any particular fiscal year, the County shall endeavor to appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its fund balance to reach, at a minimum, the 4% threshold.

The County forecasts, before the close of its fiscal year, whether or not it anticipates generating a year-end positive operating surplus after normal expenses are paid. In instances where the County projects a surplus, the County will determine if it needs this operating surplus to ensure that its fund balance does not fall below 4% of anticipated operating expenses. If this threshold requirement is satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guaranty (County Guaranty), the payment of future property tax refunds.

RESERVE FUNDS

In addition to accumulating fund balance, governments may create formal reserve funds. Reserve funds differ from fund balance in two respects. First, the legislative body must vote to establish reserve funds, whereas a government reserves fund balance as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, the legislature must also approve the use of monies deposited in formal reserve funds.



The County has established a number of reserve funds for a variety of important public policy purposes. The County Legislature created each of these reserve funds pursuant to the New York State General Municipal Law. The County has established a bonded indebtedness reserve fund, an employee benefit accrued liability reserve fund, and a retirement contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service unbudgeted in the current year, cover termination payments, particularly for sworn officers, and level out future increases in contributions to both the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.

Listed below is the Countywide historical fund balance and reserves on a budgetary basis.

YEARS	Countywide Fund Balance	Technology Fund	Open Space Fund	Litigation Fund	Police District Fund	Sewer and Storm Water Resources District	Retirement Contribution Reserve Fund	Employee Benefit Accrued Liability Reserve Fund	Environmental Fund	Bonded Indebtedness Reserve Fund	Tobacco Settlement Fund (Bond)
2012 Year-End	\$53.3	\$1.9	\$0.9	\$0.0	\$28.7	\$71.5	\$0.0	\$4.0	\$17.1	\$0.0	\$17.9
2013 Uses	(\$10.0)	\$0.0	\$0.0	\$0.0	(\$1.2)	(\$25.6)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2013 Contributions	\$55.8	\$0.0	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.3	\$0.0	\$0.0
2013 Year-End	\$99.1	\$1.9	\$1.1	\$0.0	\$27.5	\$45.9	\$0.0	\$4.0	\$19.4	\$0.0	\$17.9
2014 Uses	(\$10.0)	\$0.0	\$0.0	\$0.0	(\$6.7)	(\$3.6)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2014 Contributions	\$11.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$6.2	\$0.1	\$0.0	\$0.0
2014 Year-End	\$100.2	\$1.9	\$1.2	\$0.0	\$20.8	\$42.3	\$0.0	\$10.2	\$19.5	\$0.0	\$18.0
2015 Uses	(\$10.0)	(\$1.8)	\$0.0	\$0.0	(\$5.0)	\$0.0	\$0.0	(\$10.2)	\$0.0	\$0.0	\$0.0
2015 Contributions	\$51.1	\$0.0	\$0.2	\$20.2	\$5.9	\$2.1	\$8.0	\$0.0	\$0.0	\$0.0	\$0.0
2015 Year-End	\$141.4	\$0.1	\$1.4	\$20.2	\$21.6	\$44.4	\$8.0	\$0.0	\$19.5	\$0.0	\$18.0
2016 Uses	(\$3.2)	\$0.0	\$0.0	\$0.0	\$0.0	(\$3.8)	\$0.0	\$0.0	(\$8.4)	\$0.0	(\$17.8)
2016 Contributions	\$39.7	\$0.0	\$0.3	\$23.4	\$1.5	\$1.6	\$0.0	\$13.1	\$0.0	\$3.6	\$0.0
2016 Year-End	\$177.8	\$0.1	\$1.7	\$43.6	\$23.1	\$42.2	\$8.0	\$13.1	\$11.1	\$3.6	\$0.2
2017 Uses	(\$56.1)	\$0.0	\$0.0	(\$37.8)	\$0.0	(\$18.1)	(\$8.0)	\$0.0	(\$9.1)	\$0.0	\$0.0
2017 Contributions	\$0.0	\$0.0	\$0.1	\$0.0	\$1.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1
2017 Year-End	\$121.8	\$0.1	\$1.8	\$5.8	\$24.8	\$24.1	\$0.0	\$13.1	\$2.0	\$3.6	\$0.3
2018 Uses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$9.8)	\$0.0	\$0.0	(\$1.6)	(\$2.9)	\$0.0
2018 Contributions	\$0.3	\$0.0	\$0.0	\$8.6	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
2018 Year-End	\$122.1	\$0.1	\$1.8	\$14.4	\$24.9	\$14.3	\$0.0	\$13.2	\$0.4	\$0.7	\$0.3

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

CONCLUSION

As discussed above, Nassau's Fund Balance and Reserves Policy outlines an approach to the accumulation and use of fund balance and reserves that draws upon the recommendations of the GFOA and NACSLB while considering additional issues that are important to Nassau County. The Policy outlines the conditions under which the County ought to replenish its fund balance, and identifies the uses for its fund balance, formally-created reserves, and any projected operating surpluses. It identifies an array of reserve funds that help the County to stabilize its budget and to finance important policy objectives. The County also designs the Policy to be consistent with provisions included in tax certificates for bond and note issuances. The Policy establishes a recommended floor and a cap for the accumulation of fund balance. When combined with the other Financial Policies, and with the Multi-Year Financial Plan, the County's Fund Balance and Reserves Policy sets a standard of performance and accountability and institutionalizes sound financial management practices for the future.



DEBT

INTRODUCTION

In accordance with the County's Debt Policy, the County manages its debt profile based on GFOA and rating agency guidelines, as well as debt policies of comparable, yet higher-rated municipalities. The County will review this policy on an annual basis. The County's ratings as of September 2019 were: "A2" (stable outlook) from Moody's Investors Service, Inc.; "A+" (stable outlook) from S & P Global Ratings; and "A" (stable outlook) from Fitch Ratings.

Limiting the amount of outstanding debt and the purposes for which the County issues debt will benefit the long-term financial health of the County and help to improve its creditworthiness.

The County will continue its efforts to reduce its outstanding debt and gradually bring the County's key credit ratios in line with comparable, yet higher-rated counties. The County's long-term plan seeks to achieve these objectives by prioritizing capital borrowing and limiting the size of cash flow borrowings through a strengthened cash position.

The 2020 Proposed Budget includes \$397.2 million for County and NIFA debt service expenses in the County's Major Operating Funds. The 2020-2023 Proposed Multi-Year Financial Plan projects that in 2023, the County will have \$374.5 million in County and NIFA debt service expenses.

GOALS AND OBJECTIVES

The Debt Policy helps ensure that County financings satisfy certain clear and objective standards. These standards seek to protect the County's financial resources, which are necessary to meet long-term capital needs. The adoption of clear and comprehensive Financial Policies enhances the financial management of the County.

The goals and objectives of the County's Debt Policy are to

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

The Debt Policy provides that the County will plan debt issuance to achieve relatively level debt service while matching debt service to the useful life of the projects. The County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make



existing overall debt service level (to the extent permissible under the Local Finance Law). The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization), at its discretion.

PURPOSES FOR WHICH DEBT CAN BE ISSUED

Capital Borrowing: The County issues debt for projects identified in its Capital Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation.

Working Capital Borrowing: Other than tax cert borrowing, in 2019 the County continued to meet its goal to fund all judgments and settlements in the Budget. Since 2016, the County no longer borrows to finance termination payments.

Cash Flow Borrowing: The County borrows for cash flow purposes as necessary throughout the fiscal year. The County typically does one or two cash flow borrowings a year: Revenue Anticipation Notes and/or Tax Anticipation Notes.

DEBT LIMITATIONS/AFFORDABILITY

Debt Service as a Percentage of Expenses

Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the Major Operating Funds.

Tax-supported debt service shall include any debt service on cash flow notes and general obligation bonds, which are not self-supporting from a user fee revenue stream. Any long-term financing lease obligations, which may be subject to annual appropriation by the County, will also be included in calculations of tax-supported debt service.

Status: The County projects debt service expenses in the County's Major Operating Funds to be 11.7% of 2019 expenses and 11.6% of 2020 expenses. For purposes of this ratio, debt service excludes sewer-related debt, and expenses exclude interdepartmental transfers.

Net Direct Debt as a Percentage of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 1.50% of the full valuation of taxable real property in the County.

Status: The County projects the tax-supported net direct debt of the County's Major Operating Funds to be 1.28% of the full valuation of taxable real property in the County as of December 31, 2019.



Net Direct Debt per Capita

Goal: The County’s tax-supported net direct debt per capita will not exceed \$2,279 as of December 31, 2019. The County will increase the target value by 2% per year to take into account the effect of inflation.

Status: The County projects tax-supported net direct debt per capita to be \$2,219 as of December 31, 2019.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds pursuant to New York State Local Finance Law, and will invest all bond proceeds pursuant to the terms of the County’s Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements.

Terms: All capital improvements financed through the issuance of debt shall be for a period not to exceed the useful life of the project.

Capitalized Interest: Occasionally, certain financings may include the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. The County shall not fund (capitalize) interest beyond three years or a shorter period if further restricted by law. The County may apply, at its discretion, interest earnings to extend the term of capitalized interest but in no event beyond the term allowed by law.

Debt Service Structure: Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of projects. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

Call Provisions: In general, the County’s debt will include an early redemption (or “call”) feature, which is typically no later than ten years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: The County will permit an original issue discount if it determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings due to the lower-than-market coupon associated with deep discount bonds.



Derivative Structures: The County will consider the use of derivatives as a hedge against future interest rate risk or to create “synthetic” fixed rate or variable rate debt, when appropriate and as may be provided by law. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, it will utilize the following criteria to evaluate the type of debt it issues.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) when it deems that capital projects will not be financed from current revenues. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the projects. In the past, the County also funded some working capital expenses with bond proceeds.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least-costly method for short-term borrowing subject to the following policies.

- **Bond Anticipation Notes (BANs)** may be issued as interim financing prior to the issuance of long-term debt. The BANs shall not mature more than five years from the date of issuance. In the event BANs are not retired with long-term debt, they shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt** may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Lease Purchase Obligation: Lease purchase obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. To reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County’s total outstanding debt,



unless there is an offsetting amount of operating cash earning a floating interest rate, in which case the amount of, and investment strategy for, the County's operating cash will be taken into consideration. The following circumstances may result in the consideration of issuing variable rate debt.

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-based variable interest rates, or the dedication of revenues allows capacity for variability.
- **Adequate Safeguards Against Risk:** Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts. Such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.
- **Financial Advisor Analysis:** An analysis from the County's financial advisor evaluating and quantifying the risks and returns involved in the variable rate financing recommends variable rate debt as the lowest-cost option.
- **As a Component to Synthetic Fixed Rate Debt:** Variable rate bonds may be used in conjunction with a financial strategy which results in synthetic fixed-rate debt. Prior to using synthetic fixed-rate debt, the County shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed-rate debt.



REFUNDING

The Deputy County Executive for Finance, with assistance from the County's financial advisor, shall have the responsibility to analyze outstanding debt for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities.

Debt Service Savings: The County establishes a minimum present value savings threshold of 2% of the refunded principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 2%, the County may consider the option value captured as a percent of total savings. In such case, if the option value captured as a percent of total savings exceeds 70% and present value savings is less than 2%, the County may opt to complete a refunding. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.

Restructuring: The County will refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when it is necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed projects should guide this decision.

Escrow Structuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent, or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to minimize negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated, as necessary, according to Federal guidelines.

METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.



Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that it is advantageous to sell some securities through negotiation. In its assessment of a negotiated sale, the County shall consider the following

- Bonds issued as variable rate demand obligations
- A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond
- Size of the issue, which may limit the number of potential bidders
- Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment
- Capital appreciation bonds or zero coupon bonds

Private Placement: Occasionally, the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance, or if there is limited or no market access.

CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short-and long-term debt that can be achieved without compromising delivery of basic County services and achievement of County policy objectives. The County recognizes that external economic or other events may affect the creditworthiness of its debt. The County is committed to full and complete financial disclosure. The County will cooperate fully with rating agencies, institutional and retail investors, and the public to produce and share clear and accurate financial information. The County is committed to meeting disclosure requirements on a timely and comprehensive basis.

The County will consider the use of credit enhancements (as listed below) on a case-by-case basis, evaluating the economic benefit versus cost for each case.

Bond Insurance: The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest amounts paid on insured bonds versus uninsured bonds. In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit, with assistance from the County's financial advisor, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any cost associated with such enhancement.



In the instance of a negotiated sale, the County may solicit quotes for bond insurance from interested providers. The County will select the provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If the County develops such programs in the future, it may fund a reserve fund from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. The County with its financial advisor shall evaluate such equivalents in comparison to cash funding of reserves on a net present value basis.

Letters of Credit: The County may enter into a letter-of-credit (LOC) agreement when deemed prudent and advantageous. The County will prepare and distribute to qualified banks a request for proposals, which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any negotiated sale. The selection criteria shall include, but not be limited to, the following

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstrate the availability of such capital
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection: The County may select co-managers applying the same criteria as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of the transaction size and the necessity to ensure maximum distribution of the County's bonds or notes.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance, at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.



Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the senior manager with input from the County.

Underwriter's Discount: The Deputy County Executive for Finance, with assistance from the County's financial advisor, will evaluate the underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance will determine the allocation of the underwriter's discount.

The underwriter's discount, including expenses, will be determined prior to the sale date. The senior manager shall submit an itemized list of expenses. The senior manager must substantiate any additional expenses.

Evaluation of Underwriter Performance: The County will evaluate each bond or note sale after completion to assess the following: pricing of the bonds or notes in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds or notes and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Finance, with assistance from the County's financial advisor, will prepare syndicate policies governing the upcoming sale.

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

Expectations of the Senior Manager: The County shall require the senior manager to

- Equitably allocate bonds or notes to other managers and the selling group
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations
- Within 24 hours of receiving the verbal award, submit to the Deputy County Executive for Finance a detail of orders, allocations, and other relevant information pertaining to the County's sale



CONSULTANTS

Bond Counsel: County debt issuances will include a written opinion by legal counsel affirming the County's authorization to issue the debt and that the County has met all legal requirements necessary for issuance. The opinion will also include a determination of the debt's Federal income tax status. Counsel with extensive experience in public finance and tax issues will prepare the approving opinion and other documents relating to the issuance.

Financial Advisor: The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall generally be based on, but not limited to, the following criteria, but as shall be further described in any procurement document

- Experience in providing consulting services to entities similar to the County
- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- Fees and expenses

Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Disclosure by Financing Team Members: All financing team members will be required to provide full and complete disclosure relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could reasonably be perceived as a conflict of interest.

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COUNTY OF NASSAU, NEW YORK

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	General Obligation Bonds	Sewage Purpose Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Sales Tax Secured Bonds, NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds	Tobacco Settlement Asset-Backed Bonds, Series A	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	Capital Leases	Total Outstanding Debt	Taxable Assessed Valuation	Percentage of Debt to Taxable Assessed Valuation	Debt Per Capita	Percentage of Debt to Total Personal Income	Percentage of Debt to Estimated Total Full Valuation
2018	\$2,611,907	\$865	\$57,227	\$574,849	\$143,202	\$471,962	\$1,190,013	\$78,618	\$3,938,630	\$550,745	715.2%	\$2,900	NA	1.81%
2017	2,430,635	2,360	65,445	699,469	156,004	463,986	1,319,459	79,429	3,897,328	566,819	687.6%	2,845	3.36%	1.88%
2016	2,328,291	41,590	73,539	835,250	168,336	455,906	1,459,492	4,575	3,907,487	601,133	650.0%	2,869	3.62%	1.84%
2015	2,087,969	43,895	81,596	979,321	180,528	466,649	1,626,498	4,797	3,844,755	631,587	608.7%	2,825	3.63%	1.88%
2014	1,941,020	48,915	89,620	1,140,752	185,455	460,832	1,787,039	4,981	3,871,575	647,755	597.7%	2,849	3.87%	1.93%
2013	1,683,174	54,735	97,682	1,286,434	140,558	456,003	1,882,995	5,132	3,723,718	663,136	561.5%	2,754	3.80%	1.82%
2012	1,347,397	61,305	102,862	1,442,439	148,656	457,106	2,048,201	5,254	3,565,019	716,005	497.9%	2,643	3.73%	1.64%
2011	1,165,745	68,760	112,085	1,528,440	154,595	451,788	2,134,823	5,351	3,486,764	771,318	452.1%	2,606	3.84%	1.60%
2010	1,157,574	77,755	121,169	1,648,185	161,955	446,382	2,256,522	5,426	3,618,446 (a)	837,452	432.1%	2,655	4.05%	1.43%
2009	887,734	90,735	130,085	1,752,600	169,250	442,108	2,363,958	5,482	3,477,994 (a)	818,797	424.8%	2,557	3.99%	1.35%

(a) For years prior to 2011, debt amounts do not include premiums and discounts.

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Total County and NIFA Debt Service (as of September 15, 2019)

Date	County Bonds ^{1,2}			NIFA Bonds ³			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
12/31/2019	40,875,000	47,949,751	88,824,751	123,500,000	9,945,640	133,445,640	164,375,000	57,895,391	222,270,391
12/31/2020	126,060,174	116,193,466	242,253,640	117,556,000	15,639,788	133,195,788	243,616,174	131,833,254	375,449,428
12/31/2021	131,367,736	109,889,400	241,257,136	90,085,000	11,414,579	101,499,579	221,452,736	121,303,979	342,756,715
12/31/2022	140,669,858	103,238,368	243,908,226	78,689,000	8,056,427	86,745,427	219,358,858	111,294,795	330,653,653
12/31/2023	133,574,981	96,660,483	230,235,464	59,719,000	4,867,813	64,586,813	193,293,981	101,528,295	294,822,276
12/31/2024	135,294,104	90,200,080	225,494,184	46,465,000	2,646,387	49,111,387	181,759,104	92,846,467	274,605,571
12/31/2025	136,522,788	83,101,440	219,624,228	19,465,000	830,682	20,295,682	155,987,788	83,932,122	239,919,910
12/31/2026	129,911,911	76,768,867	206,680,778	-	-	-	129,911,911	76,768,867	206,680,778
12/31/2027	135,741,034	70,751,269	206,492,303	-	-	-	135,741,034	70,751,269	206,492,303
12/31/2028	128,019,718	62,868,837	190,888,555	-	-	-	128,019,718	62,868,837	190,888,555
12/31/2029	125,563,841	56,165,575	181,729,416	-	-	-	125,563,841	56,165,575	181,729,416
12/31/2030	111,528,000	50,187,259	161,715,259	-	-	-	111,528,000	50,187,259	161,715,259
12/31/2031	95,853,000	44,636,473	140,489,473	-	-	-	95,853,000	44,636,473	140,489,473
12/31/2032	89,558,000	39,528,244	129,086,244	-	-	-	89,558,000	39,528,244	129,086,244
12/31/2033	94,133,000	34,913,536	129,046,536	-	-	-	94,133,000	34,913,536	129,046,536
12/31/2034	85,033,000	30,258,214	115,291,214	-	-	-	85,033,000	30,258,214	115,291,214
12/31/2035	83,935,000	25,827,816	109,762,816	-	-	-	83,935,000	25,827,816	109,762,816
12/31/2036	63,810,000	21,684,446	85,494,446	-	-	-	63,810,000	21,684,446	85,494,446
12/31/2037	61,475,000	18,467,852	79,942,852	-	-	-	61,475,000	18,467,852	79,942,852
12/31/2038	49,345,000	15,772,933	65,117,933	-	-	-	49,345,000	15,772,933	65,117,933
12/31/2039	46,440,000	13,454,910	59,894,910	-	-	-	46,440,000	13,454,910	59,894,910
12/31/2040	44,075,000	11,248,003	55,323,003	-	-	-	44,075,000	11,248,003	55,323,003
12/31/2041	46,235,000	9,078,045	55,313,045	-	-	-	46,235,000	9,078,045	55,313,045
12/31/2042	48,500,000	6,800,912	55,300,912	-	-	-	48,500,000	6,800,912	55,300,912
12/31/2043	37,685,000	4,741,485	42,426,485	-	-	-	37,685,000	4,741,485	42,426,485
12/31/2044	11,820,000	3,557,625	15,377,625	-	-	-	11,820,000	3,557,625	15,377,625
12/31/2045	12,415,000	2,962,625	15,377,625	-	-	-	12,415,000	2,962,625	15,377,625
12/31/2046	13,035,000	2,337,625	15,372,625	-	-	-	13,035,000	2,337,625	15,372,625
12/31/2047	13,695,000	1,681,375	15,376,375	-	-	-	13,695,000	1,681,375	15,376,375
12/31/2048	14,385,000	991,875	15,376,875	-	-	-	14,385,000	991,875	15,376,875
12/31/2049	7,390,000	267,625	7,657,625	-	-	-	7,390,000	267,625	7,657,625
12/31/2050	-	-	-	-	-	-	-	-	-
Total	\$ 2,393,946,145	\$ 1,252,186,415	\$ 3,646,132,560	\$ 535,479,000	\$ 53,401,316	\$ 588,880,316	\$ 2,929,425,145	\$ 1,305,587,731	\$ 4,235,012,876

1. Payments under County guarantees in connection with NHCC debt are not included in the chart.

2. Includes debt service payable on the bonds issued to EFC without regard to the subsidy provided by the State. Such subsidy is expected to be at least 33 1/3% of interest for the life of the obligations.

3. Interest rates on the NIFA 2008 Series A-C variable rate bonds are calculated using the fixed rate swap.

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COUNTY OF NASSAU, NEW YORK STATEMENT OF CONSTITUTIONAL TAXING POWER

(In Thousands)

<u>Year Roll Completed</u>	<u>Full Valuation of Real Estate</u> ^(d)
2019	\$236,228,932 ^(e)
2018	217,543,898
2017	207,499,977
2016	212,185,368
2015	<u>204,607,718</u>
Total	\$1,078,065,893
Five-Year Average Full Valuation	\$215,613,179
Tax Limit ^(a)	\$4,312,264
Total Exclusions ^(b)	219,829
Total Taxing Power for 2019 Levy	4,532,093
Tax Levy 2019 ^(c)	650,121
Tax Levy Subject to Tax Limit	430,292
Percentage of Taxing Power Exhausted	9.98%

- (a) The State Constitution limits the tax on real estate to one and one-half per centum of the average five-year full valuation, and provides that the State Legislature may prescribe a method to increase this limitation to not to exceed two per centum. The tax limit was raised to two per centum by provisions of the County Law and a resolution adopted by the County Board of Supervisors, predecessor to the County Legislature.
- (b) Interest on and principal of indebtedness supported by real property taxes for fiscal year 2019 is excluded from the calculation of real estate taxes limited under the provisions of Article VIII, Section 10 of the State Constitution.
- (c) Includes the tax levies for the General Fund, the Police Headquarters Fund, the Fire Prevention Fund, Environmental Bond Fund and the Community College Fund.
- (d) Full valuation figures for 2015 through 2018 are verified by the Office of the State Comptroller.
- (e) Full valuation for 2019 is based on preliminary data from the County and the Office of the State Comptroller.

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Nassau County Projected Debt Baseline

<u>Results</u>	<u>Projected</u> <u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>1/1/2023</u>
¹⁾ Population	1,358,343	1,358,343	1,358,343	1,358,343	1,358,343
²⁾ Full Valuation (000)	236,228,932	242,134,655	248,188,022	254,392,722	260,752,540
³⁾ Direct (Main) & Indirect Debt (000)	3,014,744	2,954,413	2,927,028	2,895,364	2,881,495
³⁾ Direct (Consolidated) & Indirect Debt (000)	3,864,511	3,775,516	3,707,612	3,646,179	3,605,272
Net Direct Debt - Main Funds (000)	3,014,744	2,954,413	2,927,028	2,895,364	2,881,495
Debt Service (Main Funds)	357,763,410	361,979,209	350,642,573	348,793,670	324,523,085
⁴⁾ Expenditures (Major Funds)	3,053,249,207	3,110,122,559	3,180,082,757	3,252,797,038	3,309,180,506
<u>Credit Ratios</u>					
Overall Debt per Capita	\$2,845	\$2,780	\$2,730	\$2,684	\$2,654
Overall Debt as % of Full Valuation	1.64%	1.56%	1.49%	1.43%	1.38%
<u>Main Fund Ratios</u>					
Net Direct Debt per Capita	\$2,219	\$2,175	\$2,155	\$2,132	\$2,121
Debt Service as % of Expenditures	11.72%	11.64%	11.03%	10.72%	9.81%
Net Direct Debt as % of Full Value	1.28%	1.22%	1.18%	1.14%	1.11%

(1) Based on U.S. Census Bureau Decennial Census and 2018 Population Estimate

(2) Based on 2019 preliminary data from the Office of the State Comptroller, and growth rate of 2.5% thereafter

(3) Projected debt based on MYP borrowing assumptions. Excludes short-term notes

Main Funds = General, Fire Commission, Police Headquarters, Police District, EBA and the College

Consolidated = Main Funds plus Sewer and Storm Water Resources District, Sewer and Storm Water Finance Authority, EFC, NHCC,

Tobacco Authority & OTB

(4) Based on MYP. Excludes interdepartmental transfers

**DEBT GLOSSARY**

Arbitrage. The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of tax-exempt municipal securities.

Balloon Maturity. A later maturity within an issue of bonds, which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes issued by a governmental unit, usually for capital projects, that are typically repaid from the proceeds of the issuance of long-term bonds.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of the bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period. Interest is commonly capitalized for the construction period of the project.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

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

Credit Enhancement. Credit support purchased by the issuer or buyer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Coverage. Net revenue available for debt service divided by debt service.

Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds priced for sale at a substantial discount from their face or par value.

Derivatives. A financial product whose value is derived from some underlying asset value.



Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders, which form the designation policy: Group Net orders, Net Designated orders, and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensation to senior managers for out-of-pocket expenses including underwriter's counsel, DTC (Depository Trust Company) charges, CUSIP (Committee on Uniform Securities Identification Procedures) fees, investor roadshow, dealer fees, and day-loan charges.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. Financing a project with operating funds as opposed to bond proceeds.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate, unless the Issuer meets one of the exceptions set forth therein. The tax-exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Selling Group. The group of securities dealers who participate in an offering not as underwriters but rather who receive securities, less the selling concession from the managing underwriter, for distribution at the public offering price.



Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations, and market transactions.

Underwriter. A dealer who purchases new issues of municipal securities from the issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security, which changes at intervals according to an index or a formula or other standard of measurement.



INVESTMENT AND CASH MANAGEMENT POLICIES

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

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

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

Occasionally, the County Legislature adopts resolutions setting forth the County’s investment policy in accordance with the above statutory limitations, which policy currently substantially mirrors the list above. The primary objectives of the County’s investment activities are, in priority order, to (1) conform with all applicable federal, State and other legal requirements (legality); (2) adequately safeguard principal (safety); (3) provide sufficient liquidity to meet all operating requirements (liquidity); and (4) obtain a reasonable rate of return (yield).

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

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

All monies collected by any officer or employee of the County are required to be deposited in such banks as have been authorized in accordance with the County Charter. It is the policy of the County

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that all moneys collected by any officer or employee of the County shall be immediately transferred to the County Treasurer except as is otherwise provided by law. The County routinely prepares cash flow projections, which identify funds that are available for investing and the County's short-term borrowing requirements.



**APPENDIX D
MULTI YEAR FINANCIAL PLAN
FISCAL 2020-2023**

Overview

The Multi-Year Financial Plan for Fiscal 2020-2023 (MYP) is in balance. We are providing for carefully targeted new investments to improve and expand the services we deliver to residents and businesses in the upcoming year, while we are holding down expenses and focusing our efforts on cost reduction, efficiency and sharing services.

For the second consecutive year, we are proposing a no-property-tax increase budget. We are continuing to exercise spending discipline while providing County residents with the quality services they demand and deserve. The 2020 Budget pays for the services we are delivering with money we are collecting.

The FY2020 budget is \$3.56 billion. The budget in FY 2020 grows by \$72 million, or 2% above the current FY2019 projection, below the forecast level of inflation of 2.1% in 2020. Excluding Interfund resources for services provided between Departments, the budget in FY2020 grows by \$57 million, or 1.9%.

While the local economy continues to grow, we are closely watching national data and trends for any signs of slowing. We will continue to vigilantly monitor the national and local economies and in the event of a slowdown, we are prepared to act to maintain budget balance.

REVENUE

Our total revenue projection for FY 2020 is \$3.6 billion. The County receives limited support from the State and Federal Governments to support its operations. County-generated resources are the source of 89.7% of all County revenue, with the State providing 6.3% and the Federal Government providing only 4.0%.

Federal Aid – Federal Aid to Nassau County has dropped significantly since FY 2010.

\$ in Millions

Fiscal Year	Federal Aid	Inc/(Dec)
2010	\$208	
2011	\$177	(\$31)
2012	\$166	(\$11)
2013	\$125	(\$41)
2014	\$133	\$8
2015	\$141	\$8
2016	\$148	\$7
2017	\$133	(\$15)
2018	\$135	\$2
2019	\$138	\$3

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2020	\$142	\$4
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We will work with our partners in Washington, DC to ensure that Nassau County receives its fair share of federal funding.

State Aid – State funding to Nassau County is anticipated to remain relatively flat in 2020 following a projected jump in 2019 due to additional aid for Raise the Age and Early Intervention.

\$ in Millions

Fiscal Year	State Aid	Inc/(Dec)
2010	\$171	
2011	\$183	\$12
2012	\$207	\$24
2013	\$202	(\$5)
2014	\$199	(\$3)
2015	\$211	\$12
2016	\$215	\$4
2017	\$214	(\$1)
2018	\$212	(\$2)
2019	\$222	\$10
2020	\$224	\$2

We will work with our partners in Albany to ensure that Nassau County receives its fair share of State funds.

County Revenues – The County’s \$2.7 billion of County-generated revenues are composed of three main sources: Sales Tax Revenues, Property Tax Revenues, and Fees.

Sales Tax	\$1.3 Billion
Property Tax	\$0.8 Billion
Fees	\$0.4 Billion
All Other	\$0.3 Billion
TOTAL	\$2.7 Billion

Sales Tax – Sales Tax is the largest component of County Revenue, and it is a volatile revenue source, dependent not just on the overall economic health of the County, but also that of the State and ultimately the Nation and the World. The Sales Tax Revenues are extremely sensitive to the County’s overall economy, growing in good times and shrinking when times are tougher. We are forecasting sales tax growth of 1.9% in 2020.



\$ in Billions

FISCAL YEAR	SALES TAX	Inc/(Dec)
2010	\$0.984	
2011	\$1.025	\$0.041
2012	\$1.078	\$0.053
2013	\$1.140	\$0.062
2014	\$1.095	(\$0.045)
2015	\$1.107	\$0.012
2016	\$1.124	\$0.017
2017	\$1.150	\$0.026
2018	\$1.199	\$0.049
2019	\$1.238	\$0.039
2020	\$1.277	\$0.039

Between FY2013 and FY2014, the Sales Tax revenue declined by \$45 million. Sales Tax revenue was \$1.14 billion in FY2013 and remained below that level in FY2014 through FY2016. It was not until FY2017, four full fiscal years later, that Sales Tax revenue exceeded the FY2013 level.

Property Tax – The Property Tax Revenues of the County grow at a sluggish pace. From FY 2011 through FY 2020, the actual Property Tax revenues will have grown by only 5.7%. That equates to an average increase of 0.8% per year, while inflation growth averages 1.8% for the same time-period.

Fees - Fee revenues are dependent on the activities of County residents, and frequently depend on uncontrollable circumstances. Some fees are dependent on the weather such as greens fees at County golf courses; and other fees are dependent on the level of interest of County residents such as Park usage fees.

EXPENSES

The County’s expenses are projected at \$3.6 billion in FY 2020. Salaries and Wages and Fringe Benefits for employees are 42% of all County expenses. Direct expenses are 15% of County expenses, while Debt Service is 13% of all expenses. All other expenses including OTPS, Local Government Assistance, Utilities and Transportation are 29%.

Labor Negotiations

We continue to negotiate with our labor unions to secure contracts that meet the needs of the County’s taxpayers while respecting the County workforce. Accordingly, we have reduced the authorized headcount in the budget to reflect a reduction of 66 vacant positions; however, we have not reduced the corresponding funding associated with these vacancies in FY2020.

Tax Certiorari

Between January 2018 and March 2019, the County paid \$150 million of its tax certiorari liability, paying back property owners that were due tax refunds from settlements on their assessed values, some dating back over a decade. This feat is a result of a comprehensive financial strategy to



eliminate the over \$300 million in tax cert liability inherited from prior administrations. The strategy requires the County to remain current on tax certiorari claims, while borrowing for older claims. In the 2020 budget, the County is allocating funds including \$30 million from the County's general fund and \$40 million in Disputed Assessment Funds for this initiative.

Modernizing County Operations

Centralized Accounts Receivable - We will create a new centralized accounts receivable function in the Office of the Treasurer which will take on these duties on behalf of all departments, resulting in: increased collection, standardized processing, timely posting, improved customer service and reduced costs.

Electronic Payment Processing for Vendors - We are implementing electronic payment processing for County vendors. With the expansion of payment options like Venmo and Apple Pay, Nassau County needs an updated system. This initiative will improve the efficiency of collections and provide the County with better control and management of cash.

Enterprise Resource Planning (ERP) System - We are working jointly with the County Comptroller to replace the County's antiquated financial system. We have released an RFP for the planning portion of this multi-year project which is critical to the County's future. When the new system is complete, it will enable more efficient management of the County's finances.

Peoplesoft – The County has waited for almost a decade for the launch of this project and we have committed the necessary time and resources to launch this system. There are additional phases of work to be done and we will be working to complete this project quickly. This initiative will modernize the County's human resources management replacing multiple outdated software packages with a single, more user-friendly system.

Improving County Services

Housing – We are increasing funding in 2020 to the Office of Housing to support critical staffing for this program and address a funding gap between the grant received from New York State and the cost to administer the program.

Transit – The County is making additional investments in NICE bus to address increasing expenses, including the expansion of services and routes.

Health Department – The 2020 budget includes an additional \$1.5 million to ensure that children with special needs receive early intervention services so that they do not fall behind their peers. We have also invested additional funds to enhance food safety.

Social Services – The 2020 budget provides \$5 million in additional funds for growing expenses for day-care and emergency shelters.



Law Enforcement –Nassau County continues to be one of the safest communities in the Country. The County continues to invest in law enforcement and public safety.

Police Department - The 2020 budget includes funding for the full complement of Detectives.

Crossing Guards – The 2020 budget funds additional part-time crossing guards.

Sheriff's Department - This year we had two Correction Officer classes, one being the largest Correction Officer graduation in over ten years. In 2020, we are adding 3 Assistant Cooks and approving the hiring of 3 Mechanics.

Probation Department - The budget continues to add additional probation officers and, in response to Raise the Age, additional staff members at the Juvenile Detention Facility.

Fire Marshal's Office - We have invested an additional \$500,000 to add more Fire Marshals. These eight additional Fire Marshals will speed the process for building permits and enhance safety by conducting more inspections.

Office of Emergency Management - We continue to invest in staffing critical positions that better prepare the County in the event of an emergency.

District Attorney- We have invested in additional positions and additional funding of \$3.6 million to meet the needs of the New York State newly mandated criminal justice reform.

Infrastructure Investments

NY Islanders - Bringing the Islanders back to Nassau County has been a major priority of the Curran Administration. While we await the team's new arena at Belmont, we have a guarantee that the team will play no less than twenty home games at the Coliseum this season and next.

Crime Lab - This summer, the Crime Lab moved to the new state-of-the-art facility. We have begun to hire additional qualified employees to enable the Lab to begin the accreditation process in the Firearm/Ballistics discipline.

Small Claims Assessment Review (SCAR) - There were over 8,000 claims adjudicated at SCAR this year, and we are expecting a significant increase in 2020. SCAR must be able to handle all of the cases it hears in time for the County to finalize its tax roll, or else the County faces significant refund liability. In order to prudently address the risk of increased SCAR filings, the County has included approximately \$2 million in the FY 2020 Budget to expand staffing to handle the anticipated increase in SCAR cases.

New Police Training Facility - The FY 2020 budget continues to fund the construction of the new 89,000-square-foot new multi-purpose Nassau County Training and Intelligence Center expected to be complete in 2021. This facility will be financed with County bonds, to be paid back over the time the County will benefit from this investment. The required payments on these bonds are provided in this operating budget.



Police Precincts - The 2020 budget provides funds to fully staff the 6th and 8th Precincts.

New Family Courts - We are investing in a new Court Facility and Family Justice Center to ensure that Nassau County families are serviced in a modern facility which enables them to address their challenges in a respectful and dignified setting. Managing this construction effort as well as staffing and ensuring quality work will be a DPW priority and focus.

Western Bays Water Quality Improvement Initiative - With support from New York State, we are moving forward with over \$500 million in projects to improve water quality and remove nitrogen laden wastewater discharges with the Western Bays Water Quality Improvement Initiative. This will clean our waterways, restore marshland, improve storm resilience, improve shell-fishing, and provide our residents with a better quality of life. This initiative includes the conversion of the Long Beach Water Pollution Control Plant to a pumping station with connection to the Bay Park Sewage Treatment Plant (BPSTP), which will have enhanced nitrogen removal technology. This project is currently in the design phase. The BPSTP's treated effluent will be connected to the County's Cedar Creek Water Pollution Control Facility's ocean outfall. The project to convert the Long Beach plant into a pump station is expected to be completed by the end of 2022 and the conveyance of treated effluent to the Cedar Creek outfall will be completed by 2024.

Road Resurfacing - In 2019, DPW took an aggressive approach to roadway infrastructure investment, maintenance and improvement. The 2020 plan includes paving 200 lane miles.

County Parks - As part of our ongoing efforts to improve our public green spaces and county's ability to generate revenue through quality food and beverage services, we've released RFPs for new concession services at our park facilities. The County is also releasing an RFP for naming rights and advertising at County park facilities. In addition, the County is extending an RFP deadline for the County-owned Carlton on the Park, a premier catering and event venue, to maximize revenue-producing opportunities for not just the County, but also the successful proposer who ultimately operates the restaurant and catering facility, and their subcontractors who assist them.

Increased Collaboration

Grants and Shared Services - This past summer the County Executive hosted the initial meeting of the 2019 Shared Services Panel Meeting. The goal of the Panel is to bring together Nassau County and municipal leaders to identify and implement new ways to save taxpayers money through shared and more efficient services between local governments within the County. To maximize potential savings the County has brought in the State University of New York's Rockefeller Institute of Government to help develop and implement the County-Wide Shared Services Plan. The saving generated may be eligible for a one-time match from the State which has \$225 million available for such purposes.



Business Friendly County - Nassau County has eliminated the 239-F construction fee for nonprofit development projects. The fee had been a hindrance to nonprofits looking to develop or expand in Nassau County. Eliminating this fee is another step to make Nassau County more business friendly and increase opportunities for economic development.

Promoting Opportunities for Minority Communities – The 2020 budget increases funding for the Office of Minority Affairs, as well as the Office of Hispanic Affairs and the newly formed Office of Asian American Affairs. This additional funding will enable the County’s first disparity study in over a decade and make possible the establishment of meaningful MWBE contracting goals.

Language Access – The 2020 budget continues to fund the County-wide Language Access Plan, increasing the number of translators on hand. This will help ensure that County departments have competent translation services available to residents with limited English proficiency.

State Mandates

The State of New York requires Nassau County to provide many services on a mandatory basis.

Criminal Justice Reforms – New York State passed criminal justice legislation that includes significant bail reform, pretrial detention, and mandates an expedited production of evidence. These reforms will have impacts in many departments throughout the County. The 2020 budget efficiently meets the requirements of these new mandates, investing in technology and adjusting staffing.

Raise the Age - On October 1, 2018, the first phase of the Raise the Age law took effect in New York State, as the state no longer automatically charges all 16-year-olds as adults. In October 2019, the law phases in for 17-year-olds. Raise the Age has created an increase in the volume in the detention of juveniles at the County Juvenile Detention Center (JDC), impacting the budgets of several departments including Corrections, Probation, and District attorney. The 2020 budget anticipates and addresses these changes.

Census/Early Voting - Nassau County will advance the funds necessary to purchase voting machines which will enable early voting.

**Multi-Year Financial Plan Assumptions**

The 2020–2023 Multi-Year Financial Plan includes several changes to revenue and expense assumptions to reflect the trends and challenges noted above. On the expense side the plan includes the following adjustments:

1. Changes in Debt Service Payments driven by the 2019 Bond Issuance.
2. MYP is consistent with the bargaining positions the County has taken at the bargaining table which support a sustainable budget.
3. Tax Cert budgeted at \$30M, same as 2019 Budget
4. Suits and Damages budgeted at \$30M, same as 2019 Budget
5. Overtime Budgeted to decrease by \$4.8M from 2019 Budget in the Corrections Center, taking into account the Criminal Justice Reform resulting in lower number of inmate population.
6. \$1.7 million increase in inmate healthcare cost in the Corrections Center
7. Increase of \$1.0 million in Early Intervention expenses
8. Funding of two Police Department classes and two Corrections Center classes.
9. Contractual and General Expense increases of \$20 million over the 2019 Budget
10. Emergency Vendor Payment increases driven by per day rate increases for Institutionalized Special Education services
11. Purchased Services increases driven by increases in day care rates
12. Recipient Grant expenses are assumed to fall back to prior year figures in out years despite a reduction in 2019

The net impact, after gap closing measures, of these changes results in a projected net positive balance of \$0.7 million in 2021, \$1.7 million in 2022, and \$3.5 million in 2023.

APPENDICES - APPENDIX D



**Table 1: 2020–2023
Pre-Gap Closing Plan**

MAJOR FUNDS					
EXP/REV	OBJECT	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	904,059,751	939,098,158	974,070,427	1,010,482,846
	AB - FRINGE BENEFITS	610,220,656	645,815,074	674,204,892	703,960,376
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,149,862	3,149,862	3,149,862	3,149,862
	DD - GENERAL EXPENSES	37,821,943	37,821,943	37,821,943	37,821,943
	DE - CONTRACTUAL SERVICES	285,308,450	288,696,015	288,697,422	288,698,858
	DF - UTILITY COSTS	33,990,976	33,171,016	33,434,326	33,788,226
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	143,698,791	148,964,959	151,992,191	154,751,922
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	GG - PRINCIPAL	119,869,999	137,300,000	152,975,000	154,150,000
	HH - INTERFUND CHARGES	23,295,916	23,295,916	23,295,916	23,295,916
	MM - MASS TRANSPORTATION	45,134,383	45,134,383	45,134,383	45,134,383
	NA - NCIFA EXPENDITURES	2,000,000	2,000,000	2,000,000	2,000,000
	OO - OTHER EXPENSES	240,810,591	211,291,350	195,017,407	173,988,004
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
TOTAL EXPENSES EXCLUDING INTERDEPARTMENTAL CHARGES		3,110,122,559	3,180,575,724	3,250,762,143	3,304,378,410
	INTERDEPARTMENTAL CHARGES	450,370,453	440,538,069	438,717,078	416,416,539
TOTAL EXPENSES INCLUDING INTERDEPARTMENTAL CHARGES		3,560,493,012	3,621,113,793	3,689,479,221	3,720,794,949
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,740,082	18,740,082	18,740,082	18,740,082
	BD - FINES & FORFEITS	113,150,165	113,150,165	113,150,165	113,150,165
	BE - INVEST INCOME	9,725,000	9,725,000	9,725,000	9,725,000
	BF - RENTS & RECOVERIES	33,459,283	33,459,283	33,459,283	33,459,283
	BG - REVENUE OFFSET TO EXPENSE	20,713,099	20,712,599	20,714,974	20,710,224
	BH - DEPT REVENUES	229,881,150	229,881,150	229,881,150	229,881,150
	BO - PAYMENT IN LIEU OF TAXES	47,883,296	47,883,296	47,883,296	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	2,700,000	2,700,000	2,700,000	2,700,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	79,483,649	83,626,001	87,525,021	92,372,416
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	142,404,310	140,889,321	140,835,634	140,777,205
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,275,784	224,275,784	224,275,784	224,275,784
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,184,488,012	1,208,177,772	1,232,341,328
	TB - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	821,723,596	821,723,596	821,723,596	821,723,596
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	30,460,282	30,460,282	30,460,282	30,460,282
TOTAL REVENUES EXCLUDING INTERDEPARTMENTAL REVENUES		3,110,122,559	3,131,134,087	3,160,882,936	3,192,086,315
	INTERDEPARTMENTAL REVENUES	450,370,453	440,538,069	438,717,078	416,416,539
TOTAL REVENUES INCLUDING INTERDEPARTMENTAL REVENUES		3,560,493,012	3,571,672,156	3,599,600,014	3,608,502,854
PROJECTED GAP		-	(49,441,637)	(89,879,208)	(112,292,095)



**Table 2: 2020–2023
After-Gap Closing Plan
(Major Funds)
(In millions)**

MYP 2020 - 2023 Plan			
	2021 Plan	2022 Plan	2023 Plan
Current Baseline Surplus / (Gap)	(49.4)	(89.9)	(112.3)
<u>Gap Closing Options</u>			
<u>Expense/Revenue Actions</u>			
Building Consolidation	5.0	5.0	7.0
Workforce Management	5.0	10.0	15.0
ERP Implementation	0.5	1.0	1.0
County's District Energy Facility	1.0	1.0	1.5
Income and Expense	15.0	15.0	15.0
Belmont Arena and Hub Sales Tax Benefit	7.7	12.8	14.8
Other Savings Initiatives	14.9	45.8	60.5
<u>NYS Actions</u>			
E-911 Reimbursement	1.0	1.0	1.0
Gap Closing Options	50.1	91.6	115.8
Surplus/ (Deficit) After Gap Closing Actions	0.7	1.7	3.5



**Table 3: 2020–2023
After-Gap Closing Plan
(Major Funds)**

MAJOR FUNDS					
EXP/REV	Object	2020 PROPOSED	2021 PLAN	2022 PLAN	2023 PLAN
EXP	AA - SALARIES, WAGES & FEES	904,059,751	933,598,158	963,070,427	994,482,846
	AB - FRINGE BENEFITS	610,220,656	645,815,074	674,204,892	703,960,376
	AC - WORKERS COMPENSATION	31,157,100	31,157,100	31,157,100	31,157,100
	BB - EQUIPMENT	3,149,862	3,149,862	3,149,862	3,149,862
	DD - GENERAL EXPENSES	37,821,943	32,821,943	32,821,943	30,821,943
	DE - CONTRACTUAL SERVICES	285,308,450	272,796,015	241,897,422	226,698,858
	DF - UTILITY COSTS	33,990,976	33,171,016	33,434,326	33,788,226
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	5,250,000	5,250,000
	FF - INTEREST	143,698,791	148,964,959	151,992,191	154,751,922
	GA - LOCAL GOVT ASST PROGRAM	75,065,514	76,541,824	78,047,661	79,583,614
	GG - PRINCIPAL	119,869,999	137,300,000	152,975,000	154,150,000
	HH - INTERFUND CHARGES	23,295,916	23,295,916	23,295,916	23,295,916
	MM - MASS TRANSPORTATION	45,134,383	45,134,383	45,134,383	45,134,383
	NA - NCIFA EXPENDITURES	2,000,000	2,000,000	2,000,000	2,000,000
	OO - OTHER EXPENSES	240,810,591	211,291,350	195,017,407	173,988,004
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	137,000,000	138,370,000	139,753,700	141,151,237
	SS - RECIPIENT GRANTS	51,130,000	51,130,000	51,130,000	51,130,000
	TT - PURCHASED SERVICES	69,724,579	70,421,825	71,126,043	71,837,303
	WW - EMERGENCY VENDOR PAYMENTS	53,225,000	53,757,250	54,294,823	54,837,771
	XX - MEDICAID	238,209,048	238,209,048	238,209,048	238,209,048
Total Expenses Excluding Interdepartmental Charges		3,110,122,559	3,154,175,724	3,187,962,143	3,219,378,410
	Interdepartmental Charges	450,370,453	440,538,069	438,717,078	416,416,539
Total Expenses Including Interdepartmental Charges		3,560,493,012	3,594,713,793	3,626,679,221	3,635,794,949
REV	BA - INT PENALTY ON TAX	36,912,500	36,912,500	36,912,500	36,912,500
	BC - PERMITS & LICENSES	18,740,082	18,740,082	18,740,082	18,740,082
	BD - FINES & FORFEITS	113,150,165	113,150,165	113,150,165	113,150,165
	BE - INVEST INCOME	9,725,000	9,725,000	9,725,000	9,725,000
	BF - RENTS & RECOVERIES	33,459,283	33,459,283	33,459,283	33,459,283
	BG - REVENUE OFFSET TO EXPENSE	20,713,099	20,712,599	20,714,974	20,710,224
	BH - DEPT REVENUES	229,881,150	244,881,150	244,881,150	244,881,150
	BO - PAYMENT IN LIEU OF TAXES	47,883,296	47,883,296	47,883,296	47,883,296
	BQ - CAPITAL RESOURCES FOR DEBT	2,700,000	2,700,000	2,700,000	2,700,000
	BS - OTB PROFITS	20,000,000	20,000,000	20,000,000	20,000,000
	BW - INTERFUND REVENUE	79,483,649	83,626,001	87,525,021	92,372,416
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	142,404,310	140,889,321	140,835,634	140,777,205
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	224,275,784	224,275,784	224,275,784	224,275,784
	TA - SALES TAX COUNTYWIDE	1,161,262,757	1,192,188,012	1,220,977,772	1,247,141,328
	TB - SALES TAX PART COUNTY	115,409,606	110,569,016	112,780,396	115,036,004
	TL - PROPERTY TAX	821,723,596	821,723,596	821,723,596	821,723,596
	TO - OTB 5% TAX	1,938,000	1,938,000	1,938,000	1,938,000
	TX - SPECIAL TAXES	30,460,282	31,460,282	31,460,282	31,460,282
Total Revenues Excluding Interdepartmental Charges		3,110,122,559	3,154,834,087	3,189,682,936	3,222,886,315
	Interdepartmental Charges	450,370,453	440,538,069	438,717,078	416,416,539
Total Revenues Including Interdepartmental Charges		3,560,493,012	3,595,372,156	3,628,400,014	3,639,302,854
Projected Gap		-	658,363	1,720,792	3,507,905



**Table 4: 2020–2023 Comparison of 2019 GAP vs
2020 Proposed Budget
(Major Funds)**

Major Funds				
EXP/REV	OBJECT	2019 PROJECTION	2020 PROPOSED	VARIANCE
EXP	AA - SALARIES, WAGES & FEES	878,207,914	904,059,751	25,851,837
	AB - FRINGE BENEFITS	599,161,287	610,220,656	11,059,369
	AC - WORKERS COMPENSATION	34,962,349	31,157,100	(3,805,249)
	BB - EQUIPMENT	2,308,751	3,149,862	841,111
	DD - GENERAL EXPENSES	34,944,659	37,821,943	2,877,284
	DE - CONTRACTUAL SERVICES	276,493,266	285,308,450	8,815,184
	DF - UTILITY COSTS	34,085,187	33,990,976	(94,211)
	DG - VAR DIRECT EXPENSES	5,250,000	5,250,000	-
	FF - INTEREST	130,120,713	143,698,791	13,578,078
	GA - LOCAL GOVT ASST PROGRAM	73,327,940	75,065,514	1,737,574
	GG - PRINCIPAL	106,280,000	119,869,999	13,589,999
	HD - DEBT SERVICE CHARGEBACKS	335,026,769	342,359,793	7,333,024
	HF - INTER-DEPARTMENTAL CHARGES	100,438,311	108,010,660	7,572,349
	HH - INTERFUND CHARGES	23,095,916	23,295,916	200,000
	MM - MASS TRANSPORTATION	44,792,592	45,134,383	341,791
	NA - NCIFA EXPENDITURES	2,475,000	2,000,000	(475,000)
	OO - OTHER EXPENSES	253,448,691	240,810,591	(12,638,100)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	140,200,000	137,000,000	(3,200,000)
	SS - RECIPIENT GRANTS	50,380,000	51,130,000	750,000
	TT - PURCHASED SERVICES	68,777,086	69,724,579	947,493
	WW - EMERGENCY VENDOR PAYMENTS	52,260,729	53,225,000	964,271
	XX - MEDICAID	242,521,767	238,209,048	(4,312,719)
EXP TOTAL		3,488,558,927	3,560,493,012	71,934,085
REV	OA - CAPITAL PROCEEDS	2,000,000	-	(2,000,000)
	B1 - GIFTS	9,874	-	(9,874)
	BA - INT PENALTY ON TAX	34,612,500	36,912,500	2,300,000
	BC - PERMITS & LICENSES	19,634,879	18,740,082	(894,797)
	BD - FINES & FORFEITS	112,021,379	113,150,165	1,128,786
	BE - INVEST INCOME	10,187,850	9,725,000	(462,850)
	BF - RENTS & RECOVERIES	35,558,396	33,459,283	(2,099,113)
	BG - REVENUE OFFSET TO EXPENSE	17,461,599	20,713,099	3,251,500
	BH - DEPT REVENUES	221,611,304	229,881,150	8,269,846
	BJ - INTERDEPT REVENUES	100,438,311	108,010,660	7,572,349
	BO - PAYMENT IN LIEU OF TAXES	45,983,681	47,883,296	1,899,615
	BQ - CAPITAL RESOURCES FOR DEBT	3,568,170	2,700,000	(868,170)
	BS - OTB PROFITS	20,000,000	20,000,000	-
	BV - DEBT SERVICE CHARGEBACK REVENUE	335,026,769	342,359,793	7,333,024
	BW - INTERFUND REVENUE	81,029,019	79,483,649	(1,545,370)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	138,340,223	142,404,310	4,064,087
	IF - INTERFUND TRANSFERS	696,617	-	(696,617)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	222,123,947	224,275,784	2,151,837
	TA - SALES TAX COUNTYWIDE	1,119,475,689	1,161,262,757	41,787,068
	TB - SALES TAX PART COUNTY	118,337,389	115,409,606	(2,927,783)
	TL - PROPERTY TAX	817,983,131	821,723,596	3,740,465
	TO - OTB 5% TAX	2,100,000	1,938,000	(162,000)
	TX - SPECIAL TAXES	30,512,842	30,460,282	(52,560)
REV TOTAL		3,488,713,569	3,560,493,012	71,779,443
	PROJECTED DIFFERENCE	154,642	-	(154,642)



Discussion of Gap Closing Options

The following items will assist the Administration in achieving greater financial stability.

Building Consolidation

The County's past workforce reduction has opened possibilities for centralization and downsizing of office space. The County has hired Smith & DeGroat Real Estate to review the County's real estate assets for potential sale of excess property, consolidation of office space, lease renewal terms, etc. The County will also realize utility and maintenance savings from better consolidated space.

Workforce Management

The Curran administration will optimize workforce levels while ensuring that the County provides essential services for all Nassau County residents.

ERP Implementation

The new enterprise resource planning (ERP) system will streamline core business processes that will lead to efficiencies and savings. This initiative is currently underway and the first phase (Personnel and Payroll) is anticipated to be operational by the end of 2019.

County's District Energy Facility

The agreement between Nassau County and Engie NA, the current operator of the County's 57 mega-watt cogeneration plant in Uniondale, is continuing under a short-term extension. The County is finalizing negotiations that will provide significant savings and opportunities for growth in the HUB.

Income and Expense

The County believes that the Court of Appeals will rule in favor of the Income and Expense Law. This Law is intended to require commercial property owners to provide income statements for properties with a commercial rent and will produce a minimum of \$15.0 million in recurring revenue beginning in 2020.

Belmont Arena and Hub Sales Tax Benefit

The County will realize additional sales tax revenue during and after the construction phase of the new Belmont Arena for the New York Islanders and the HUB development project. The MYP projects additional local sales tax from entertainment, lodging and various other sources.

Other Actions

The County will evaluate revenue generating and expense reduction initiatives that will result in a net savings to operations. These initiatives include achieving interdepartmental and/or interjurisdictional efficiencies, streamlining operations and improved grant management. Additionally, an area of focus will be on use of technology to promote doing business in and with Nassau County on more business-friendly terms. Includes anticipated personnel related savings.

**E-911 Reimbursement**

The State approved an amendment to County law that increased the surcharge on certain telecommunication equipment and telephone service supplier customers in relation to providing an enhanced 911 (E911) emergency telephone system in the County. This enabled the County to raise revenue needed to cover costs associated with providing this technology within the County.



APPENDIX E

GLOSSARY

– A –

ACCRUAL BASIS ACCOUNTING

Most commonly used accounting method. Reports income when earned and expenses when incurred regardless of when cash is ultimately received or disbursed. The County reports fund revenues and expenses on the modified accrual basis of accounting and government-wide revenues and expenses on the accrual basis of accounting. See MODIFIED ACCRUAL BASIS OF ACCOUNTING

ACCRUAL BOND

A bond that does not pay periodic interest payments, but may accrue interest that is added to the principal balance and is typically paid at maturity. This bond also sells at a deep discount to its face value and matures at its face value.

ACTIVITY

A County agency, department, or program effort that contributes to the attainment of a specific set of performance objectives.

ACTUAL

Financial activity that has taken place.

AD VALOREM

A tax, duty, or fee that varies based on the value of the product, service, or property on which it is levied.

AD VALOREM TAXES

Commonly referred to as property taxes levied on both real and personal property in accordance with the property's assessed valuation and tax rate.

AGENCY

An administrative unit of government.

AGENCY FUND

Fund used to account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by a municipality acting in the capacity of an agent, for distribution to other governmental units or other organizations.

AMERICANS WITH DISABILITIES ACT (ADA)

Federal Law passed in 1990 that prohibits discrimination in such areas as employment, services, and facilities based on an individual's disability.

**ANNUALIZATION**

Estimating the full-year impact of recorded charges during a year.

APPRAISAL RATIO

The ratio between the appraised value of property and its market value or the appraised value as a percentage of the market value. For example, a house appraised at \$80,000 with a current market value of \$100,000 has an appraisal ratio of 80% (80,000/100,000).

APPROPRIATION

A legal authorization or allocation that permits officials to incur obligations against, and to make expenses for, defined purposes.

APPROPRIATION BALANCE

Appropriation remaining after the subtraction of expenses, encumbrances, and other commitments. The same as AUTHORIZATION

APPROPRIATED FUND BALANCE

Funds transferred from the unreserved Fund Balance to the Budget as revenue.

ARBITRAGE

The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate than the yield on the bond, resulting in interest revenue in excess of interest costs.

ASSESSMENT ROLL

The official list prepared by the Department of Assessment that contains the legal description of each parcel or item of property and its assessed valuation. This term denotes the total valuation of all taxable property in the County.

ASSESSED VALUATION

The valuation of real estate and certain personal property by the Department of Assessment as a basis for levying property taxes.

ASSET

Resources that have monetary value owned or held by the County.

ATTRITION

A method of achieving a reduction in personnel by not filling positions that have become vacant due to resignation, reassignment, transfer, retirement, or means other than layoffs.

AUTHORIZATION

See APPROPRIATION



AUTHORIZED POSITIONS

Employee positions approved in the Adopted Budget.

– B –

BALANCED BUDGET

The amount of budgeted expenses is equal to the amount of budgeted revenues and other available funding sources. By law, the County must submit a balanced Operating Budget each year.

BASELINE

The baseline is a projection of the revenues, outlays, and other budget amounts that would ensue in the future under assumed economic conditions and participation rates, without any change in existing policy. The baseline can be computed for one or more years; the budget totals; particular accounts and programs; and different assumptions about future conditions. Baseline budget projections are used in preparing the Budget Resolution and in estimating deficit reductions in reconciliation bills and other legislation.

BEGINNING FUND BALANCE

The accumulated Fund Balance on hand from the prior year-end, at the beginning of the new year.
See FUND BALANCE

BENCHMARKING

The process of critically evaluating program or service activities, functions, operations, and processes (qualitatively and quantitatively) to achieve a desired level of performance. The objective of benchmarking is to introduce and sustain best practices by making valid comparisons with other processes or organizations, resulting in a continual improvement of performance.

BOND

A debt instrument issued for a period of more than one year to raise capital by borrowing. The government obtaining the bond promises to pay a defined sum of money (principal) at a specified future date (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest).

BOND INDEBTEDNESS FUND

The County created the Bonded Indebtedness Reserve Fund in 2005 to set aside funds for debt service not funded by the operating budget.

BOND ORDINANCE

Document authorizing a bond issue.

**BOND REFINANCING**

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

BREACH

The amount by which new budget authority or outlays within a category of discretionary appropriations for a fiscal year is above the cap on new budget authority or outlays for that category for the year.

BUDGET

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

BUDGET (OPERATING)

An estimate of adopted revenues and expenses for a specific fiscal period.

BUDGETARY BASIS

The basis of accounting used to estimate the revenues and expenses in the Budget.

BUDGET CALENDAR

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

BUDGET EXAMINER

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

BUDGET MESSAGE

General discussion of the Budget by the County Executive presented orally and in writing to the County Legislature. This message contains an explanation of the principal budget issues, outlines adopted financial policies, provides the reasons for significant budgetary changes, and presents recommendations from the County Executive.

BUSINESS PROCESS IMPROVEMENT

An activity that measures a current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results, and then identifying improvement opportunities based on the data collected, process improvements are implemented and the



performance of the new process measured. This activity, when repeated, is also known as continuous process improvement.

BUSINESS PROCESS REENGINEERING (BPR)

The fundamental rethinking and radical redesign of current processes to achieve dramatic, noticeable improvements in service delivery responsive to customer needs and/or significant reductions in cost.

– C –

CAP

Term commonly used to refer to legal limits on budget authority and outlays for each fiscal year.

CAPITAL BUDGET

The first year of the Capital Program that includes appropriations for capital improvement projects and revenue required to support those projects.

CAPITAL IMPROVEMENT PLAN (CIP)

The four-year adopted plan that includes the initial budget year and subsequent three “out-years.” The County updates the Plan annually to include expanded or new capital projects. It specifies adopted projects and an estimation of resources available to fund project expenses.

CAPITAL PROJECT

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly increases the useful life of an asset. Can also refer to building and construction of a new County asset.

CASH BASIS

A basis of accounting in which recognition of transactions occurs only when cash is received or disbursed.

COLLECTIVE BARGAINING AGREEMENT (CBA)

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.

CONSUMER PRICE INDEX (CPI)

A statistical measure of changes in prices of a typical market basket of goods and services that households purchase over time, which analysts use to gauge the level of inflation. The CPI includes user fees such as for water and sewer services and sales and excise taxes paid by consumers, but does not include income taxes and investments such as stocks, bonds, and life insurance. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample market basket of goods and services costs today with what the same sample market basket



cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

CONTINGENCY

An appropriation of funds to provide for unforeseen events that may occur such as State or Federal mandates, revenue shortfalls, and other similar events.

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals, or other non-County governmental agencies.

COST-OF-LIVING ADJUSTMENT (COLA)

An increase in salaries to offset the adverse effect of inflation on one's standard of living.

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

A letter from the County Executive containing the Budget Message and summarizing critical aspects of the Budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes, and priorities that are encompassed within the County's Budget.

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g. a contribution to a non-mandated County grant-funded program). See GRANT MATCH

– D –

DEBT

Liability or obligation in the form of bonds, loans, or notes owed to another person(s), private organization, or government that must be paid by a specific date (maturity).

DEBT LIMIT

The maximum amount of debt that a government is allowed to incur as provided by law.

DEBT SERVICE

Payment of principal and interest on borrowed money (e.g., bond issuance) according to a predetermined payment schedule.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

**DEDICATED TAX**

A tax levied to support a specific government program or purpose.

DEFEASANCE

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

DEFICIT (NEGATIVE FUND BALANCE)

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

DEPARTMENT

An operating unit of the County that usually provides a range of programs and services within specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions, units, bureaus, etc.

DEPRECIATION

Allocation of the cost of a capital asset or capital improvement for wear and tear over its estimated useful service life.

DISCRETIONARY EXPENSES/EXPENDITURES

County expenditures that are subject to annual review by the County Executive and the County Legislature, which can be increased, decreased, or eliminated based on County priorities.

DISCRETIONARY GRANTS

Grant funds that the County receives, primarily from the Federal Government and New York State, which are annually subject to review by those governments and can be increased, decreased, or eliminated.

DISPUTED ASSESSMENT FUND

This fund was created in 2014 to lower the commercial tax certiorari refunds the County pays annually. The purpose of this fund is to have a more equitable allocation for taxes between residential and commercial property owners.

DOWNGRADE

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



– E –

EFFECTIVENESS

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. An effective performance measure answers the following question: *Did a County or a department program and/or service achieve its intended objective(s)?*

EFFICIENCY

The extent to which inputs (salaries, overhead, etc.) are minimized for a given level of output (programs/services) or outputs are maximized for a given level of inputs. An efficiency performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

ENDING FUND BALANCE

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

ENTERPRISE FUND

Fund type established to finance and account for the total costs of selected government facilities and services that is predominantly self-supporting by user charges.

ESTIMATE

Annualized projection of an expense or revenue.

EXPENSE

Charges for goods or services.

– F –

FAITH AND CREDIT

A pledge of a government's taxing power to repay debt obligations.

FEES

A charge imposed on the beneficiary or recipient of a service provided by the County. Its purpose is to help recover some or all of the costs incurred by the County in providing the service.

FIDUCIARY FUND

Fund used to account for resources that are held by a municipality as a trustee or agent for individuals, organizations or other governments that cannot be used to support a municipality's own programs. The County utilizes its Agency & Trust Fund for that purpose.

**FISCAL POLICY**

Government's policy with respect to revenues, expenses, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the County budgets and related funding.

FISCAL YEAR

A government's twelve-month period designated as the operating year for accounting and budgeting purposes. Nassau County's fiscal year is January 1 through December 31.

FIXED ASSETS

Assets of a long-term nature intended to continue to be held or used. Examples are buildings, land, machinery, furniture, and other equipment.

FRINGE BENEFITS

Non-salary compensation the County provides to employees such as health insurance, pension plans, dental insurance, etc.

FULL-TIME EQUIVALENT (FTE) POSITION

A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working 20 hours per week would be the equivalent to .5 of a full-time position for a 40-hour workweek.

FUND

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated to perform a specific activity or purpose. Each fund is separate and maintains individual records of income and expenses. By law, expenses cannot exceed budgeted appropriations.

FUND BALANCE

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

FUND TYPE

In governmental accounting, there are three broad types of funds with specific funds within each. These are

- Governmental
 - General
 - Special Revenue
 - Debt Service
 - Capital Projects
- Proprietary



- Enterprise
- Internal Service
- Fiduciary
 - Agency

– G –

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A widely accepted set of rules, standards, conventions, and procedures for reporting financial information as established by the Financial Accounting Standards Board or the Governmental Accounting Standards Board.

GENERAL FUND

The primary fund used by the County for which the use of revenues and expenses are not legally restricted. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive’s Office.

GENERAL OBLIGATION BOND (GO BOND)

Type of municipal bond where principal and interest are secured by the faith and credit of the issuer and usually supported by the issuer’s taxing power.

GOAL

A broad operational statement of what a program is expected to achieve sometime in the future, thus providing a general description of the desired end state.

GOVERNMENT ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34)

A Government Accounting Standards Board pronouncement that requires two types of financial statements: government financial statements and fund financial statements. In addition, a Management’s Discussion and Analysis Statement (MD&A) is required.

GRANT

Funding by a government (Federal or State) or private organization to support a particular function and/or purpose. A grant is either non-discretionary (awarded based on a formula) or discretionary (competitive). Grant funds are not recorded in the Operating Budget; rather, they are supplementally appropriated. See SUPPLEMENTAL APPROPRIATION

GRANT MATCH

Cash or in-kind services required to match grantors’ shares of grant program costs.



– H –

HELP AMERICA VOTE ACT (HAVA)

An Act established as a program to provide funds to states to replace punch card voting systems, establish the Election Assistance Commission, and assist in the administration of Federal elections. It also provides assistance with the compliance of certain Federal election laws and programs and establishes minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections and other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of all full-time, part-time, and seasonal positions.

HOURLY

Employee classification whose compensation is based on an hourly rate.

– I –

IMPACT FEES

A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection).

INCEPTION-TO-DATE

The period during which financial activity has occurred for a multi-year capital project or grant. Such period begins with the initial authorization of funding by the County Legislature, which rarely coincides with the County's fiscal year.

INCREMENTAL COST OF CAPITAL

The average cost incurred for each additional unit of debt issued.

INDIRECT COST

A cost necessary for the functioning of the government as a whole, such as utilities, but which cannot be directly assigned to one service or program area.

INFRASTRUCTURE

Government facilities on which the continuance and growth of a community depend, such as roads, bridges, and similar assets that are immovable.

INITIATIVE

A programmatic change in or addition to current practices and/or processes intended to generate cost savings or new revenue.



INPUTS

Resources allocated for the execution of activities and work processes so that stated goals, objectives, and outcomes can be achieved.

INTEREST

The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal.

INTEREST INCOME

Income earned on investments.

INTERFUND TRANSFER

A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority (ies).

INTERNAL SERVICE FUND

A fund established to provide services between County departments on a cost reimbursement basis. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact.

INVESTMENT-GRADE BOND

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

ISSUE

A bond offered for sale.

– J –

JUDGMENT

An amount to be paid or collected by a government, other entity, or individual as the result of a court decision.

JUNK BOND

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



– L –

LAPSING APPROPRIATION

An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provided by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT

The boundary that defines the constituency of an elected County official (Legislator). The Nassau County Legislature has 19 Legislative Districts.

LEVY

The levy is the amount raised by taxes by the County to help support its operations.

LIABILITY

Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE ITEM BUDGET

A budget that lists each expense and revenue category (e.g., salary, equipment, travel, etc.) separately along with the dollar amount budgeted for each specified category.

LIQUIDITY

The ease with which an asset can be sold for cash.

LITIGATION FUND

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

LOCAL LAW

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

LONGEVITY

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

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

– M –

MANDATED PROJECT/PROGRAM

A project or program that Nassau County must provide according to Federal, State, or local law, a court order, or the Nassau County Charter.

MANDATORY EXPENSES/EXPENDITURES

Expenditures that the County must incur according to Federal, State, or local law, a court order, or the Nassau County Charter. Such expenses are not subject to annual review by the County, State, or Federal governments or the courts and can only be adjusted or eliminated by a change in the law or court order. Antonym see DISCRETIONARY EXPENSE/EXPENDITURE

MATURITY

The date on which the principal or stated value of an investment or debt obligation is due.

METROPOLITAN STATISTICAL AREA (MSA)

A county or group of contiguous counties that contain at least one city with a population of 50,000 or more, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of over one million, which meets various internal economic and social requirements, is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components, each of which is recognized as a Primary Metropolitan Statistical Area (PMSA). For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA CMSA.

MISSION STATEMENT

A broad, high-level statement of purpose for an agency/department. A mission statement defines a County department's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the department and the planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Governmental funds are accounted for on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., both measurable and available to finance expenditures of the fiscal period). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with GAAP: general long-term obligation principal and interest are reported only when due, vacation and sick leave when paid, pension costs when due, and judgments and claims when settled.

**MULTI-YEAR FINANCIAL PLAN (MYP)**

The County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

– N –

NASSAU COUNTY INTERIM FINANCE AUTHORITY (NIFA)

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

NASSAU HEALTH CARE CORPORATION (NHCC)

A Public Benefit Corporation established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers.

NEW YORK STATE PROPERTY TAX REFUND FUND (TXF)

The New York State Property Tax Refund Fund (TXF) established in 2017 contains funds for the payment of commercial and residential property tax refunds primarily for the towns, special districts and all but one of the school districts in the County, as well as the County portion. The amount budgeted in this Fund is the amount of refunds paid by the County in the current and/or previous year(s). This fund derives its revenues primarily from a designated portion of the County property tax collections.

NET YIELD

Net return on an investment after deducting all expenses.

NON-AD VALOREM FINANCING

The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes.

NON-LAPSING FUND

A fund whose unencumbered appropriation balance remains available for expense after the end of the year. A non-lapsing fund remains open and available for use until budgetary action expends, transfers, or closes the authorized appropriation. Grants and capital funds normally operate in this way.

NON-PROGRAMMED COST

The share of the project funded by outside sources that are not recognized as revenues of the County.



– O –

OBJECT CODE

A designation that identifies specific expense or revenue items.

OBJECTIVE

A defined method to accomplish an established goal. A true objective is in specific, well-defined, and measurable terms achievable within a specified period.

OPERATING BUDGET

The annual spending plan for the daily, recurring costs of the County.

OPERATING BUDGET IMPACT

A financial or programmatic effect that an approved project will have on the Operating Budget either while the project is a work-in-progress or upon completion. The impact on the Operating Budget can be negative, positive, or neutral.

OPERATING FUNDS

Resources derived from recurring revenue sources and used to finance on-going operating expenses and pay-as-you-go capital projects.

ORDINANCE

An ordinance is a form of legislation, which the County may adopt. Pursuant to the Charter, no money shall be appropriated, bond issue or other loan authorized, assessment levied, office created, salary fixed, franchise or privilege granted, real property of the County alienated, fine or penalty established, except by ordinance. It has more legal formality than a Resolution but less than a Local Law. See RESOLUTION and LOCAL LAW

ORDINANCE (EMPLOYEE)

A County employee who is not a member of a union.

ORIGINAL BUDGET

The Adopted Budget as approved by the Legislature.

OUTPUTS

Goods produced and services performed by the County that are delivered to its constituents.

– P –

PAY-AS-YOU-GO BASIS

A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt.

**PERFORMANCE-BASED BUDGETING**

The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives.

PERFORMANCE MANAGEMENT

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals.

PERFORMANCE MEASURE

A specific quantitative or qualitative assessment of results obtained through a program or activity.

PERFORMANCE MEASUREMENT

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

PERIOD OF PROBABLE USEFULNESS (PPU)

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

PERSONAL SERVICES

Services, often grant funded, that the County provides to individuals based on group attributes such as homelessness, drug abuse, disability, etc.

POLICY

A principle used to guide a managerial, operational, or financial decision.

PRESENT VALUE

The current value of one or more future cash flows, discounted at an appropriate interest rate.

PRINCIPAL

The original amount borrowed or amount outstanding through a loan, bond issue, or other form of debt.

PRIOR YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PRODUCTIVITY

Average real output per unit of input.

**PROGRAM**

A discrete service or group of related services provided by an organizational unit designed to achieve the County's goals and objectives.

PROGRAM ENHANCEMENT

A proposal to amend a department's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue generating, or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the County's Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide County decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

PROJECT NUMBER

A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

PROJECT TITLE

A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project.

PROPRIETARY FUND

A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges, or contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

– R –

RATE

A value describing one quantity in terms of another. Example: Rate of interest.

RATING AGENCIES

Companies that assess risk levels of bonds or debt instruments and are registered with the U.S. Securities and Exchange Commission as a nationally recognized statistical rating organization. A Rating Agency will assign a relative rating that is intended to identify the likelihood of default or nonpayment. Typically, the lower the risk of nonpayment, the lower the interest paid. Some of the top rating agencies are Standard & Poor's Ratings Services, Moody's Investors Service, and Fitch Ratings.

REAL ASSET

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment.



REAL CAPITAL

Capital, such as equipment and machinery that is used to produce goods.

REFUNDING BONDS

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.

REMAINING MATURITY

The amount of time left until a bond becomes due.

RESERVES

A portion of fund equity legally restricted (set-aside) for a specified purpose or not available for appropriation and subsequent spending.

RESOLUTION

A Resolution is a form of legislation, which the County may adopt. It has less legal formality than an Ordinance or Local Law. See Ordinance and Local law.

RESOURCES

Total dollars available for appropriation that include estimated revenues, fund transfers, and beginning fund balances.

RESTRUCTURING

Major organizational changes aimed at greater efficiency and adaptation to changing economies, markets, and stakeholder expectations.

REVENUE

The taxes, fees, charges, special assessments, grants, State and Federal Aid, and other funds collected and received by the County to support its services and/or capital improvement projects.

REVOLVING FUND

A special type of fund established to promote improved financial reporting and administrative convenience.

RISK

A probability estimate of loss or less-than-expected returns.

– S –

SATISFACTION OF DEBT

Document issued by a lender upon complete repayment of debt.

**SERVICE REQUESTS**

A category of performance measurement that represents the number or frequency of requests for service received by a County department or program from other departments or non-County agencies or clients, customers, taxpayers, and/or stakeholders (e.g., number of people applying for public assistance, calling 911, requesting a seasonal pool pass, number of budget transfers requested by County departments during the fiscal year, etc.)

SINKING FUND

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to ensure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SMART GOVERNMENT INITIATIVE

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency.

SPECIAL DISTRICT

A designated geographical area established to provide a specialized service usually petitioned by the residents and approved by the Legislature.

SPECIAL REVENUE FUND

Fund used to account for revenues received that have specific purposes for which they can be used.

STAKEHOLDERS

People, organizations, or groups with an interest or “stake” in an activity of the County.

STRAIGHT-LINE DEPRECIATION

Reducing the value of an asset, minus its salvage value by the same (fixed) amount every year over its estimated useful life. For example, if a vehicle costs \$20,000 with a salvage value of \$2,000 and an estimated useful life of three years, it will be depreciated at a rate of \$6,000 per year.

STRATEGIC PLAN

Similar to a corporate plan but not restricted to organizational boundaries. A strategic plan gives direction and cohesion to activities over a specified period.

SUPPLEMENTAL APPROPRIATION

Additional appropriation made by the governing body after the budget year has started. Usually submitted by County departments for approval by the County Legislature for grants, forfeiture money, special taxes, and other sources not anticipated or known at the start of the budget year.

SURPLUS

The amount by which total revenues exceed total expenses in a given period, usually the County’s fiscal year.



SWORN POLICE OFFICERS

All non-civilian members of the Police Department who are members of the Policeman's Benevolent Association (PBA), Detectives Association, Inc. (DAI), and Superior Officers Association (SOA).

- T -

TAX

Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.)

TAX CERTIORARI

Grievances filed by Nassau County property owners contesting the assessment of their properties.

TAX LEVY

The resultant product when the tax base is multiplied by a tax rate per \$100.

TAX RATE

The amount of tax levied for each \$100 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy.

TRANSFER IN/OUT

Amount transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST FUND

A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust.



– U –

UNENCUMBERED BALANCE

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

UNRESERVED FUND BALANCE

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UPGRADE

A positive change in ratings for an issuing entity or a security such as a credit bureau's upgrading of a bond.

USEFUL LIFE

The expected length of time that a depreciable asset is in service.

USER CHARGES/FEEES

A fee paid by an individual for direct receipt of a public service.

– V –

VALUATION

The process of determining the value of an asset.

VARIABLE COST

A cost that increases or decreases based on changes in activity.

VARIABLE RATE DEBT (VRD)

Debt that bears interest that changes or varies at predetermined intervals (e.g., daily, monthly) selected by the issuer.

VARIANCE

Difference between budgeted and actual amounts.

– W –

WEIGHTED

For a value, modified in order to reflect proportional relevance.

WORKING CAPITAL

Current assets minus current liabilities.

**WORKLOAD**

A performance measurement category that compares output to demand (e.g., people served, transactions processed, complaints addressed, etc.). Answers the following question posed by the data reported in a workload measure: *What is the number of transactions performed per employee for a particular program or service activity?*

– Y –

YEAR-END

Use of the term is in reference to the end of the fiscal year, for Nassau County, December 31.

YEAR-TO-DATE (YTD)

For the period that starts at the beginning of the fiscal year (January 1 for Nassau County) to the current date.

YIELD

The rate earned on an investment based on the cost of the investment.

YIELD TO MATURITY

Yield realized on a bond that is held until the maturity date. It is greater than the current yield if the bond is selling at a discount and less than the current yield if the bond is selling at a premium.

– Z –

ZERO COUPON BOND

A bond that does not pay periodic interest payments, sells at a deep discount to its face value, and matures at its face value. The same as Accrual Bond.