

NASSAU COUNTY
NEW YORK



EDWARD P. MANGANO
COUNTY EXECUTIVE

THIRD CONSECUTIVE NO PROPERTY TAX INCREASE BUDGET



ADOPTED BUDGET

SUMMARY OF FISCAL 2013

NOVEMBER 27, 2012

ORDINANCE 239-2012

Restricts Spending While Delivering Essential Services

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TABLE OF CONTENTS

I.	TRANSMITTAL LETTER FROM THE COUNTY EXECUTIVE	i
II.	COUNTY MISSION, VISION AND VALUES STATEMENT	1-1
III.	EXECUTIVE SUMMARY	1-3
IV.	COUNTYWIDE EXPENSES AND REVENUES	2-1
V.	FUND SUMMARY	3-1
VI.	DESCRIPTION OF EXPENSE AND REVENUE CODES	4-1
VII.	OPERATING DEPARTMENTS & AGENCIES	
	• ORGANIZATIONAL CHART	5-1
	• ASSESSMENT, DEPARTMENT OF	5-3
	• ASSESSMENT REVIEW COMMISSION	5-8
	• CIVIL SERVICE COMMISSION	5-12
	• CONSTITUENT AFFAIRS, OFFICE OF	5-18
	• CONSUMER AFFAIRS, OFFICE OF	5-21
	• COORDINATING AGENCY FOR SPANISH AMERICANS (CASA)	5-26
	• COUNTY ATTORNEY, OFFICE OF THE	5-29
	• COUNTY CLERK, OFFICE OF THE	5-33
	• COUNTY COMPTROLLER, OFFICE OF THE	5-37
	• COUNTY EXECUTIVE, OFFICE OF THE	5-40
	• COURTS	5-43
	• DISTRICT ATTORNEY	5-44
	• ELECTIONS, BOARD OF	5-47
	• EMERGENCY MANAGEMENT, OFFICE OF	5-50
	• FIRE COMMISSION	5-55
	• FRINGE BENEFITS DEPARTMENT	5-61
	• HEALTH DEPARTMENT	5-62
	• HOUSING & COMMUNITY DEVELOPMENT, OFFICE OF	5-70
	• HUMAN RESOURCES, DEPARTMENT OF	5-74
	• HUMAN RIGHTS, COMMISSION ON	5-77
	• HUMAN SERVICES, DEPARTMENT OF	5-80
	• INFORMATION TECHNOLOGY, DEPARTMENT OF	5-90
	• INVESTIGATIONS, COMMISSIONER OF	5-94
	• LABOR RELATIONS, OFFICE OF	5-96

TABLE OF CONTENTS



• LEGISLATURE, OFFICE OF THE COUNTY	5-99
• MANAGEMENT & BUDGET, OFFICE OF	5-101
• MEDICAL EXAMINER, OFFICE OF THE	5-108
• MINORITY AFFAIRS, OFFICE OF	5-115
• PARKS, RECREATION AND MUSEUMS, DEPARTMENT OF	5-120
• POLICE DEPARTMENT	5-126
• PROBATION DEPARTMENT	5-135
• PUBLIC ADMINISTRATOR	5-142
• PUBLIC WORKS, DEPARTMENT OF	5-144
• RECORDS MANAGEMENT	5-152
• SHARED SERVICES, DEPARTMENT OF	5-155
• SHERIFF/CORRECTIONAL CENTER, OFFICE OF THE	5-159
• SOCIAL SERVICES, DEPARTMENT OF	5-165
• TRAFFIC AND PARKING VIOLATIONS AGENCY	5-173
• TREASURER, OFFICE OF THE	5-180
• VETERANS SERVICE AGENCY	5-184

VIII. FUNDS

• CAPITAL FUND	6-1
• COMMUNITY COLLEGE FUND	6-5
• DEBT SERVICE FUND	6-6
• ENVIRONMENTAL BOND FUND	6-8
• GRANT FUND	6-9
• OPEN SPACE FUND	6-10
• NASSAU COUNTY PUBLIC UTILITY AGENCY FUND	6-11
• RED LIGHT CAMERA FUND	6-12
• SEWER AND STORM WATER DISTRICT FUND	6-13

IX. APPENDICES

• APPENDIX A: ECONOMIC AND DEMOGRAPHIC PROFILE	7-1
A summary of the key economic, demographic, and other relevant information for Nassau County.	
• APPENDIX B: FUND STRUCTURE	7-19
A description of the funds that Nassau County uses to allocate revenues and expenses.	

TABLE OF CONTENTS



- **APPENDIX C: FINANCIAL POLICIES** **7-23**
A detailed description of the County's financial policies including the basis of accounting; budget policy and development; the relationship between capital and Operating Budgets; fund balance and reserve policy; debt policy (including a debt service glossary); and investment and cash management policies.

- **APPENDIX D: GLOSSARY** **7-58**
A list that explains or defines words and/or expressions used in the Adopted Budget.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Nassau County

New York

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation Award to Nassau County, New York for its annual fiscal year beginning January 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

**TRANSMITTAL LETTER FROM THE
COUNTY EXECUTIVE**



EDWARD P. MANGANO
COUNTY EXECUTIVE



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

September 17, 2012

Dear Residents,

My Administration recognizes that we live in challenging times that have caused economic hardships for us all. That is why I spent the first three years of my term instilling fiscal discipline that has led to responsible budgeting choices by cutting taxes and eliminating wasteful duplicative services.

Without raising property taxes, my Administration addressed a \$311 million deficit we inherited from the prior administration while keeping pace with mandated double-digit increases in pension and health care costs, unfunded mandates, a stagnant economy and poor past municipal practices. We addressed fiscal challenges of historic proportions and have moved forward by implementing significant spending reductions and landmark reforms that together have laid the groundwork for recurring structural savings. Nassau County's fiscal problems evolved over decades and are being addressed responsibly as Nassau continues to deliver essential services.

FREEZING PROPERTY TAXES FOR A THIRD CONSECUTIVE YEAR

The 2013 Adopted Budget protects families and seniors by freezing property taxes for a third consecutive year while also paving the way for continued economic growth. This economic growth is evident as recent reports indicate Nassau's housing market is on the rise, with the median home price up 4.8% compared to the same period in 2011 and unemployment rates are below the national and state average. My Administration has assisted in achieving this success as freezing property taxes and repealing the Home Energy Tax have saved taxpayers nearly \$340 million from the financial plan of the prior administration.

CREATING AND RETAINING PRIVATE SECTOR JOBS

From returning 15,000 jobs to the former United States Navy-Grumman Corporation property in Bethpage to forming an aggressive and hard-charging economic development team, I am dedicated to creating more jobs and opportunities in Nassau County for our generation and future generations. Since 2010, my Administration in partnership with the Nassau County Industrial Development Agency has secured commitments from local businesses to create and retain over 3,000 jobs in the County. Economists project these jobs to generate over \$2 billion in economic activity in Nassau County. These new jobs and their related economic impact are helping keep property taxes down in Nassau County.

RESTRICTING SPENDING AND DELIVERING ESSENTIAL SERVICES

Aggressive fiscal management and a continued commitment to spending restraint are evident as this budget reflects over \$290 million in spending cuts made by my Administration. In fact, in 2013 the County has 20% fewer positions - including 33% fewer management positions - than in 2010 when I took office. Great savings have also been achieved by cutting wasteful spending. Examples include: departmental consolidations; successful public-private partnerships for Nassau's bus system and inmate health care services at the jail; police precinct realignment; elimination of nearly 100 vehicles; telephone and fax line removals; photocopy machine consolidations; and the introduction of competition to lower natural gas rates.

HISTORIC REFORMS TO THE ASSESSMENT SYSTEM

Nassau County has the only dysfunctional assessment system of its kind in the United States of America. Governed by a unique New York State law and protected by prior politician's lack of will to tackle the dysfunction, the assessment system has generated \$1.6 billion in debt and a \$100 million in errors annually for the last decade. My Administration, with the support of the Republican Caucus in the Legislature, passed landmark reforms that ensure:

- Residents saved over \$58 million, plus interest, over the past two years thanks to my Administration's ability to end the accumulation of residential tax assessment debt. Accordingly, future generations have ZERO residential debt liability for the 2012-13 assessment roll.
- Resident's homes are assessed at the correct value before paying taxes and no longer have to pay money they do not owe to the County of Nassau, towns and school districts.
- Nassau County saves \$4.3 million a year in labor employee processing savings.

In addition to these landmark reforms, I have solicited experts to build on our reforms, analyze current technology to maximize efficiencies and review different approaches to setting values.

NASSAU COUNTY IS ON A SMARTER, MORE EFFICIENT PATH

Nassau's structural problems were created over a decade. While our work is not yet finished, our reforms over the past two years have set forward a path of recurring savings without the need for recurring property tax hikes.

My Administration tackled historical fiscal challenges head on by making the tough decisions needed to produce structural recurring savings. From reducing the workforce by 20% to implementing successful public-private partnerships, my Administration has taken steps to rein in over \$290 million in wasteful spending. We have consolidated police administration, achieved energy savings and merged departments – all while continuing to deliver essential services for the people of Nassau County. The gains made over the past two years must never be undone as we should never return to the days in which Nassau taxed too high, spent too much and reformed too little.

Sincerely,



Edward P. Mangano
County Executive

COUNTY MISSION, VISION AND VALUES STATEMENT



COUNTY MISSION, VISION AND VALUES

MISSION

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

VISION

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

COUNTY VALUES

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

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

Constituent Loyalty – to provide the most efficient services

Conscientious – to approach issues in a fair and thoughtful manner

Accountable – to accept responsibility regardless of outcomes

Resourceful – to achieve outstanding performance and reach creative solutions

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

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

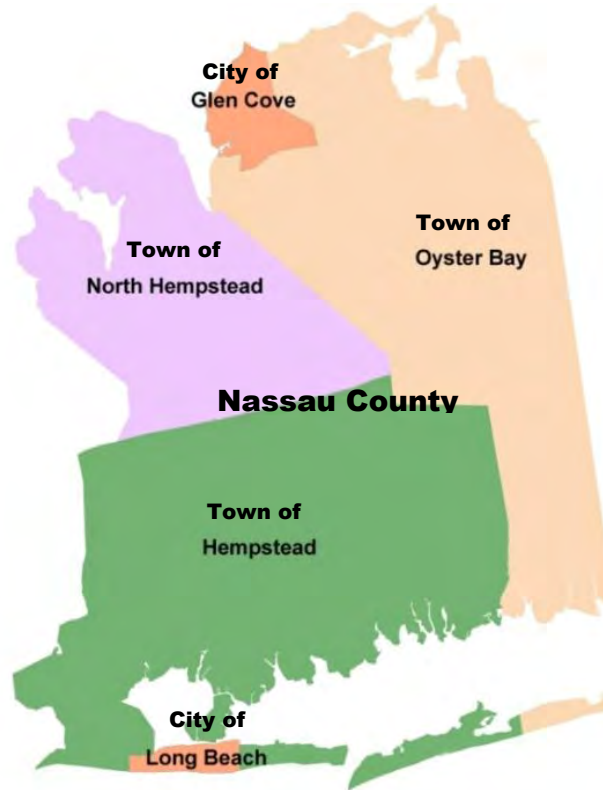
COUNTY MISSION, VISION & VALUES STATEMENT



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY



The 2013 Adopted Budget represents the third consecutive No-Property Tax Increase Budget of the Mangano Administration. Since taking office on January 1, 2010, County Executive Mangano has made significant progress toward fixing Nassau’s finances and advocating for County taxpayers by not raising property taxes. County Executive Mangano has made and continues to make holding the line on property taxes and expenditure reductions top priorities. Freezing County property taxes, coupled with the elimination of the home energy tax, has saved taxpayers nearly \$340 million from the financial plan of the prior administration. The Mangano Administration has accomplished this while still maintaining essential health and public safety services.

County Executive Mangano also led efforts to repeal the MTA Payroll Tax. Recently, the Nassau County Supreme Court ruled the MTA Payroll Tax unconstitutional. This economy stifling tax costs Nassau County employers \$100 million a year, as well as \$3 million for the County.

The 2013 Adopted Budget reduces spending from the 2012 Adopted Budget despite record-setting pension increases, rapidly escalating costs for employee and retiree health insurance, and

EXECUTIVE SUMMARY



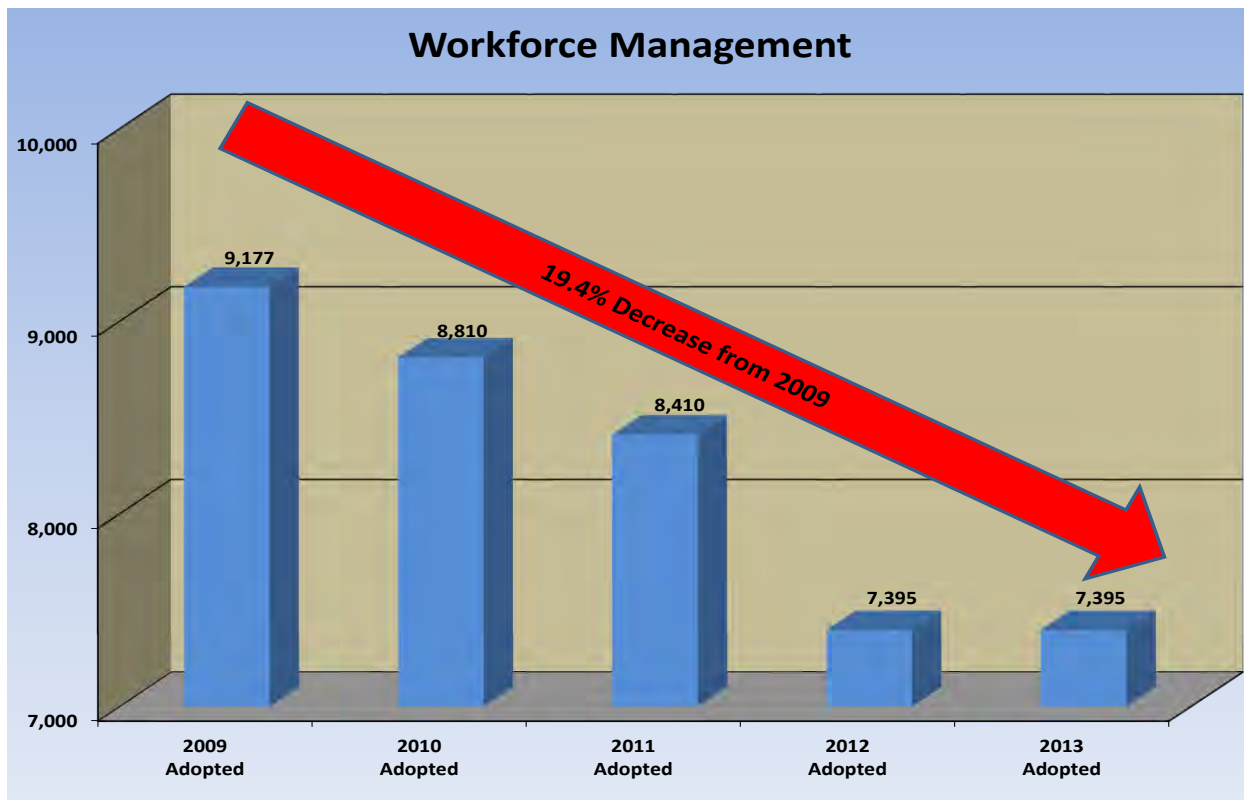
significantly increasing costs for programs mandated by New York State. County Executive Mangano has accomplished this by successfully cutting costs during the first three years of his Administration. Some of the many accomplishments that have resulted in significant savings include:

- Reducing the County's budgeted workforce by 20% to the lowest level since the 1950s
- Consolidating police precincts from eight to four
- Eliminating the County Guaranty for tax certiorari judgments and settlements
- Creating a Public-Private Partnership for the delivery of bus services
- Creating a Public-Private Partnership for the delivery of healthcare services at the Correctional Center

It is notable that since 2010, County Executive Mangano has fostered a government with less spending and fewer employees, including appointed positions, while maintaining essential services. Compared to 2009, Nassau County spends \$10 million less on contracts and has 20% fewer employees.

The 2013 Adopted Budget continues to control and reduce expenditures. The County successfully reduced its workforce in 2010, 2011 and 2012 and will maintain these reductions in 2013. Approximately 1,800 budgeted positions have been eliminated since 2009, a labor savings of approximately \$240 million.

The chart below illustrates the workforce reduction since 2009.



Costly labor contracts for union employees that extend until 2016 necessitated this workforce reduction. These agreements contain salary increases that are approximately twice the rate of inflation. In March 2011, the Nassau County Interim Finance Authority (NIFA) exercised its control power and implemented a wage freeze. The coupling of workforce reduction with the wage freeze has enabled the County to avoid the large increases in salaries and wages that would have resulted from the labor contracts.

In 2012, County Executive Mangano ordered the first administrative reorganization of the Police Department since the 1970s. Advances in technology and communications have enabled the County to consolidate police precincts from eight to four. This consolidation saves Nassau taxpayers \$20 million annually. In addition, the Community Policing Plan:

- Maintains all 177 patrol cars in their current neighborhoods
- Moves 48 more police officers to patrol positions for a total of 88 more officers assigned to patrol since 2010
- Redistributes administrative workloads more evenly among the four new precincts

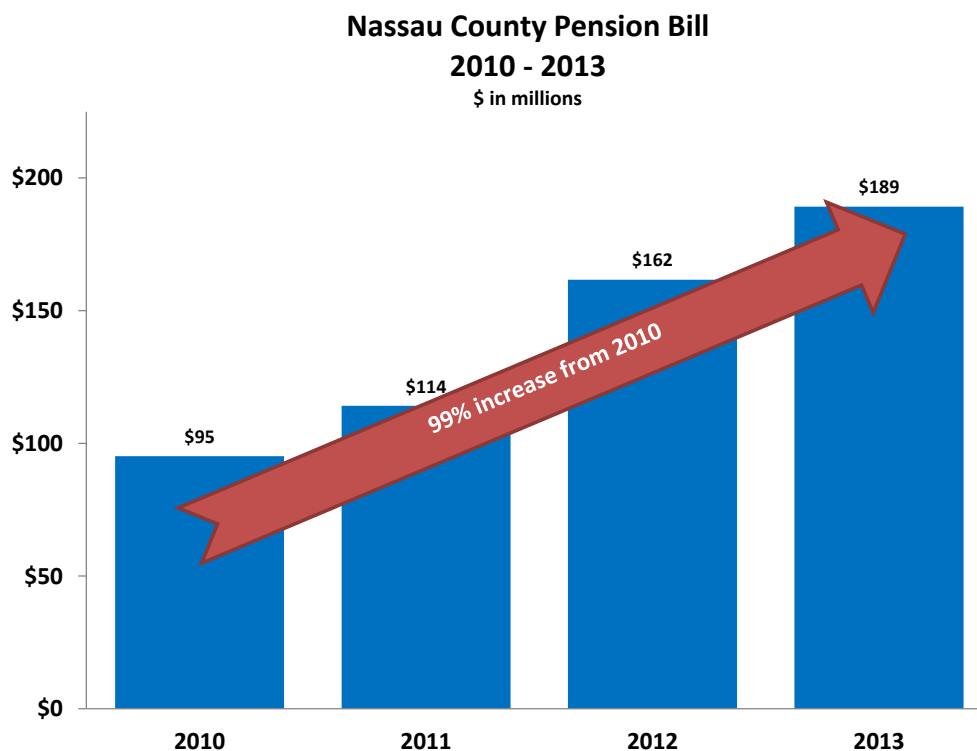
On January 1, 2012, the Mangano Administration entered into a successful Public-Private Partnership with Veolia Transportation to deliver bus service to Nassau residents at a cost that is \$33 million less than what the MTA would have charged the County and provides significant operational benefits. Previously, the MTA failed to achieve approximately 15% of scheduled



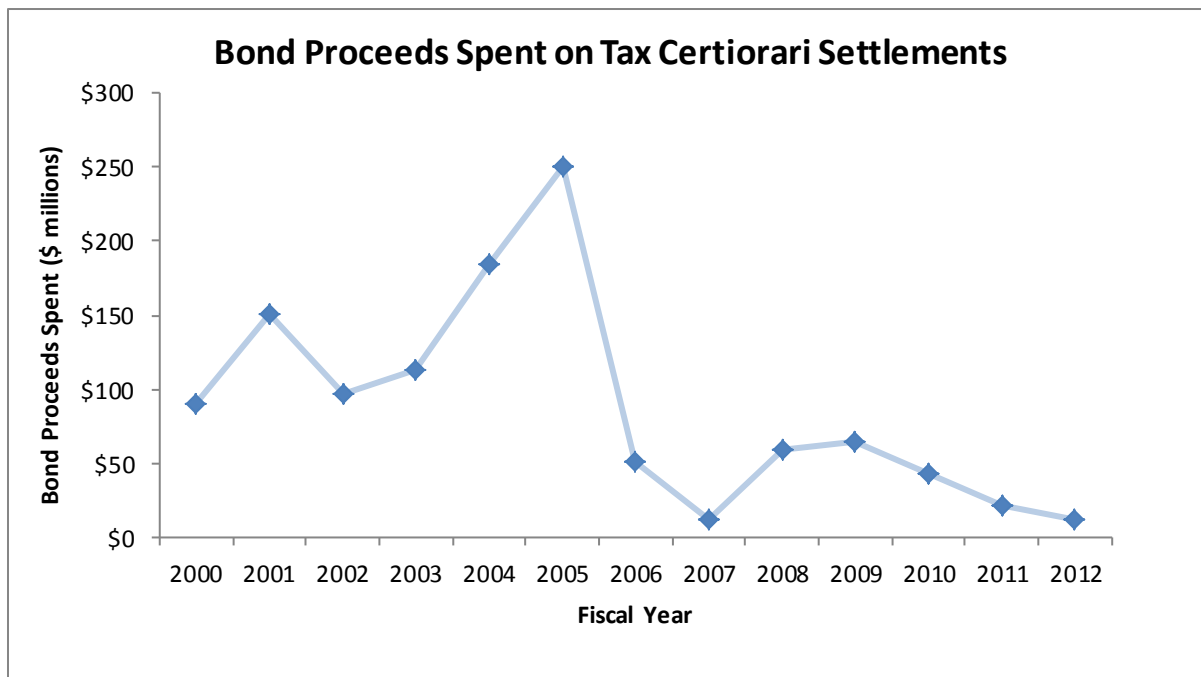
daily bus deployment. The Public-Private Partnership with Veolia Transportation has maximized deployment and has improved on-time performance.

The Mangano Administration also generated savings for taxpayers by privatizing the delivery of inmate healthcare services at the Nassau County Correctional Center. The initiative with Armor Correctional Health Services commenced in May 2011 and is generating annual savings of \$7 million.

The funding of employee fringe benefits presents a major challenge to the County. The two major fringe benefit cost drivers are employee pension and health insurance costs. Health insurance rates in the budget are projected to rise by 8% in 2013, an increase of \$15 million from 2012 projected costs, bringing the total cost for family coverage to over \$20,000. The chart below illustrates the growth in pension contributions, which has doubled over the past three years.



The Mangano Administration has made reforming Nassau’s property tax assessment system a top priority. With more than 100,000 tax grievances annually, Nassau’s assessment system has historically generated approximately \$100 million in property tax refunds annually. This cost stems from Nassau County’s failure over the past decade to settle property tax grievances prior to finalizing the tax roll. Because of this inefficient system, Nassau County has borrowed \$2.3

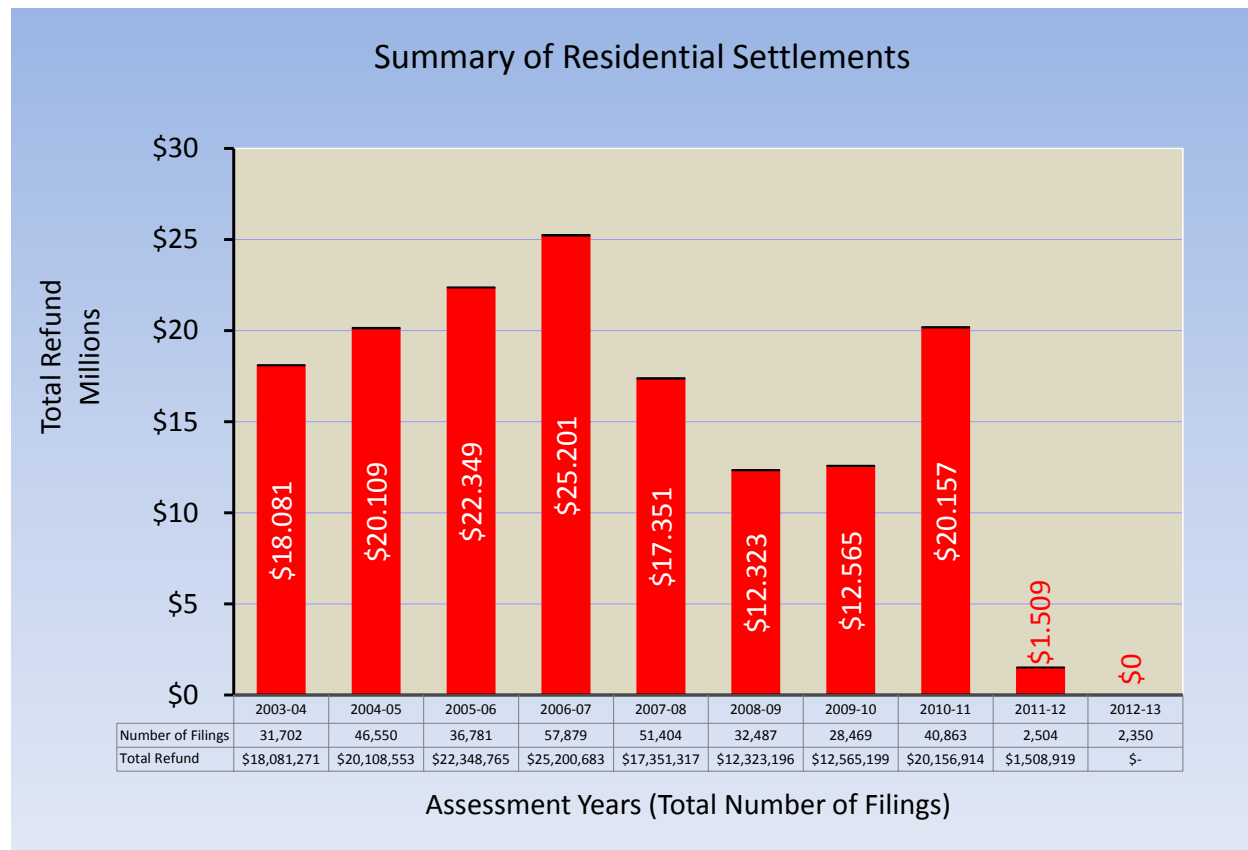


Borrowings for tax certiorari settlements cost taxpayers \$150 million annually in debt service payments. When coupled with the annual settlements of \$100 million per year in new claims, tax certiorari has been a \$250 million annual problem for the County.

Nassau County was in the unique and untenable position of paying 100% of all tax certiorari judgments and settlements, including the substantial majority that relates to school and town taxes. As such, of the approximately \$100 million paid annually, only about 15% relates to refunds of taxes levied by the County.

In October 2010, the Legislature passed County Executive Mangano’s plan to eliminate the “County Guaranty” of tax certiorari liabilities for other taxing jurisdictions. This plan does not go into effect until 2013, thereby allowing time for the reforms to take effect and reduce liability for all. In doing so, County Executive Mangano has provided a path whereby the County would only be responsible for refunds of taxes it actually received in error.

In addition, the implementation of residential and commercial settlement programs has reduced and will continue to reduce liability for the County, towns and school districts. This successful initiative has resulted in the County resolving all residential grievances prior to the finalization of the 2012-2013 tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, homeowners no longer pay property taxes they do not owe the County. The chart below depicts the County’s success in eliminating residential liability.



Most notable is that the Department of Assessment and the Assessment Review Commission achieved these savings with 91 fewer positions than authorized in 2010.

The County Executive also signed an Executive Order providing certainty to homeowners and businesses by moving Nassau County from an annual to a four-year cyclical assessment system. This new system will allow the Administration to reduce further wasteful costs created by the broken system.

County Executive Mangano takes great pride in noting that County government is more streamlined, efficient and effective. The County has successfully met the fiscal challenges by reducing its expenses and workforce to historically low levels. The County is continuing to see the signs of economic recovery with stronger than budgeted sales tax results and recent increases in home valuations. Finally, responding at a time of greatest need, the County is assisting its residents by freezing their property taxes while continuing to provide all vital health and safety services.

The County has weathered storms, both literally and figuratively. Nassau County and its residents have had to endure—within a 14 month span—the wrath of hurricanes Irene and Sandy, with the latter being a “storm of the century.” Hurricane Sandy ravaged neighborhoods

EXECUTIVE SUMMARY



with a record storm surge that breached the barrier islands, leveled homes, caused roads to collapse, overwhelmed bridges, and severely damaged critical infrastructure. The high winds and flooding took down trees that created wide-spread and prolonged power outages to ninety percent of Long Island Power Authority customers. The damage wrought by Sandy led to gasoline shortages that forced a temporary rationing program that conjured images of the 1970s oil crisis. The storms and their aftereffects have rattled many residents and businesses and devastated others; however, the process of recovering has begun and these experiences have provided an opportunity to the County and its residents to rebuild stronger and safer for a more prosperous future.

EXECUTIVE SUMMARY



COUNTY-WIDE EXPENSES AND REVENUES

COUNTYWIDE EXPENSES AND REVENUES



The 2013 Adopted Budget for the five major operating funds is \$2.8 billion, \$3.0 billion with the Sewer and Storm Water Resources District. The General Fund comprises the largest component of the total Major Operating Funds Budget totaling \$1.7 billion or 61%. Funding for Police services is \$692.1 million, 25% of major operating fund expenses.

Fiscal 2013 Expenses by Fund (Excludes Interdepartmental Transfers)

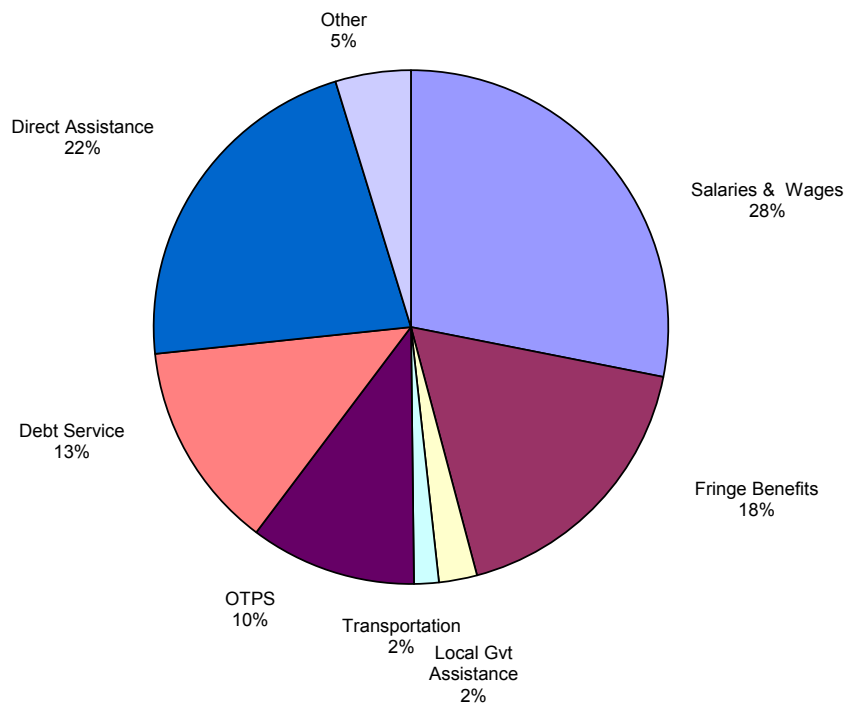
Fund	2013 Adopted Budget
General Fund	\$ 1,715,152,187
Debt Service Fund	\$ 363,613,337
Police District Fund	\$ 345,535,558
Police Headquarters Fund	\$ 346,569,842
Fire Prevention Fund	\$ 20,506,301
Total Major Operating Funds	\$ 2,791,377,225
Sewer & Storm Water Resources District Fund	\$ 167,792,468
Total Major Operating Funds & Sewers	\$ 2,959,169,693



EXPENSES

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

Figure 4.1: Expenses of Major Operating Funds



Note: Excludes interdepartmental transfers.

The largest expense of the five major operating funds is Salaries and Wages, which totals \$784.6 million. This includes items such as base wages, overtime and termination compensation. Workforce reductions (a 20% decrease in headcount including a 33% reduction in appointed employees from 2009 authorized levels), combined with a NIFA imposed wage freeze have enabled the County to reduce funding for salaries and wages significantly.

Total Fringe Benefits costs including workers' compensation for the Major Funds in the 2013 Adopted Budget are \$495.6 million. Pension costs have nearly doubled over the past three years with 2013 gross costs for the Major Funds totaling \$179.8 million prior to taking advantage of the lower amortization method offered under the New York State Employee Retirement System's Contribution Stabilization Program. Health Insurance costs for the Major Funds are expected to reach \$263.8 million in 2013, an increase of \$15.1 million from the projected 2012 amount. These costs continue to place an enormous burden on the taxpayers of Nassau County as well all municipalities throughout New York State. Direct Assistance costs account for 22% of

COUNTYWIDE EXPENSES AND REVENUES



total Major Fund expenses. 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. The County's share of these expenses is usually matched by Federal and/or State reimbursement.

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

HEADCOUNT PROJECTIONS

The 2013 Adopted Budget supports 7,395 full-time staff. This represents a decrease of 20%, including a 33% reduction in appointed employees, from 2009 authorized levels and is the lowest workforce level in decades. The table on the following page compares full-time staffing levels authorized in the preceding four years to the 2013 Adopted Budget.

COUNTYWIDE EXPENSES AND REVENUES



Full-Time Staffing 2013 - Major Operating Funds

Full-Time Staffing 2013 - Major Operating Funds						
Department	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	2012 Adopted Budget	On Board 10/31/2012	2013 Adopted Budget
AC - DEPARTMENT OF INVESTIGATIONS	2	1	0	0	0	0
AR - ASSESSMENT REVIEW COMMISSION	41	42	43	29	29	29
AS - ASSESSMENT DEPARTMENT	252	232	216	169	158	160
AT - COUNTY ATTORNEY	155	157	135	112	106	106
BH - DEPT. OF MH, CD AND DD SERVICES ¹	86	74	62	0	0	0
BU - OFFICE OF MANAGEMENT AND BUDGET	40	34	27	24	23	25
CA - OFFICE OF CONSUMER AFFAIRS	44	36	33	32	27	27
CC - SHERIFF / CORRECTIONAL CENTER	1317	1,281	1,235	1,227	1,149	1,152
CE - COUNTY EXECUTIVE	35	35	26	21	19	20
CF - OFFICE OF CONSTITUENT AFFAIRS	53	47	44	43	38	39
CL - COUNTY CLERK	106	106	103	103	84	84
CO - COUNTY COMPTROLLER	99	92	88	87	75	86
CS - CIVIL SERVICE	61	57	55	53	51	53
DA - DISTRICT ATTORNEY ³	375	371	369	361	374	375
EL - BOARD OF ELECTIONS	115	126	129	143	145	139
EM - EMERGENCY MANAGEMENT	6	7	7	7	8	10
FC - FIRE COMMISSION	112	110	107	101	96	97
HE - HEALTH DEPARTMENT	239	220	210	203	167	169
HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	6	7	3	2	12	12
HP - PHYSICALLY CHALLENGED ¹	7	5	4	0	0	0
HR - COMMISSION ON HUMAN RIGHTS	10	9	9	8	8	8
HS - HUMAN SERVICES	0	0	0	96	76	80
IT - INFORMATION TECHNOLOGY	158	133	121	81	78	85
LE - COUNTY LEGISLATURE	97	95	95	94	89	97
LR - OFFICE OF LABOR RELATIONS	6	5	5	5	4	4
MA - MINORITY AFFAIRS	8	6	6	7	5	5
ME - MEDICAL EXAMINER	50	46	53	58	64	74
PA - PUBLIC ADMINISTRATOR	7	7	7	7	6	6
PB - PROBATION	239	215	216	236	197	198
PD - POLICE DEPARTMENT	3476	3,420	3,306	3,216	3,017	3,025
PE - DEPARTMENT OF HUMAN RESOURCES	17	16	9	9	8	9
PK - PARKS, RECREATION AND MUSEUMS	173	151	148	172	151	151
PL - PLANNING	21	23	22	0	0	0
PR - SHARED SERVICES	24	21	17	16	11	11
PW - PUBLIC WORKS DEPARTMENT ²	706	634	526	471	415	422
RE - OFFICE OF REAL ESTATE SERVICES ²	9	9	7	10	0	0
RM - RECORDS MANAGEMENT (GEN FUND)	13	13	12	12	12	14
SA - COORD AGENCY FOR SPANISH AMERICANS	8	8	4	5	5	4
SC - SENIOR CITIZENS AFFAIRS ¹	39	31	34	0	0	0
SS - SOCIAL SERVICES	870	829	820	816	636	644
TR - COUNTY TREASURER	42	41	37	35	29	33
TV - TRAFFIC & PARKING VIOLATIONS AGENCY	38	45	47	46	43	43
VS - VETERANS SERVICES AGENCY	8	8	8	3	5	6
YB - NASSAU COUNTY YOUTH BOARD ¹	7	5	5	0	0	0
Sub Total	9,177	8,810	8,410	8,120	7,420	7,502
* Non-allocated Reductions	0	0	0	(725)	0	(107)
Grand Total	9,177	8,810	8,410	7,395	7,420	7,395

The Department of Youth Board, Senior Citizens Affairs and Physically Challenged and the Department of Mental Health, Chemical Dependency and Developmental Disabilities Services have merged to form the Department of Human Services.¹

The Departments of Real Estate, Planning and Public Works are consolidated.²

The District Attorney includes 20 Full-Time positions (AAFIA - District Attorney Law Assistant) in the 2013 Proposed Budget that were previously categorized as Seasonal positions.³

COUNTYWIDE EXPENSES AND REVENUES

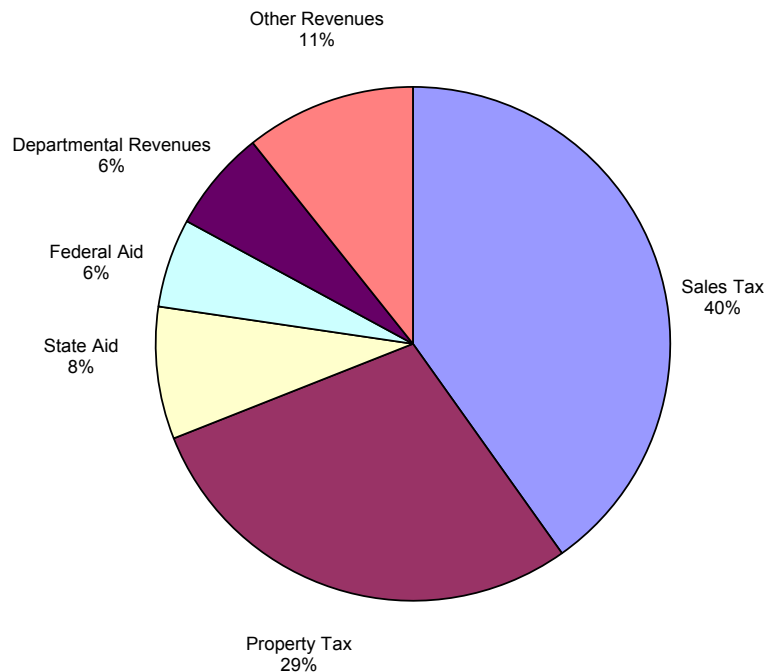


REVENUES

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

Note: Excludes interdepartmental transfers.

Figure 4.2: Revenues of Major Operating Funds



SALES TAX

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

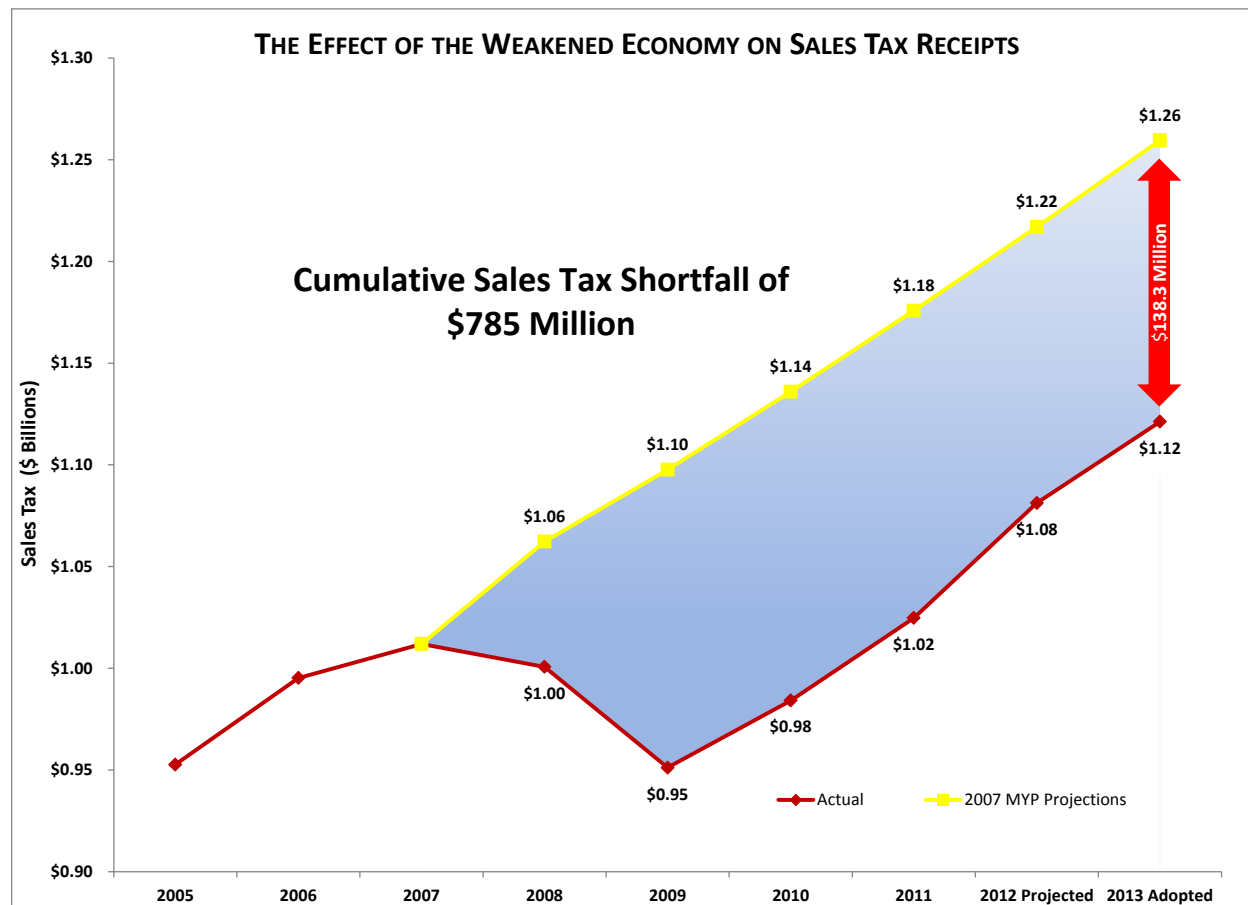
The County's portion of Sales Tax collections is anticipated to generate \$1.121 billion in 2013. This estimate assumes a 3.7% growth rate over the current 2012 projection of \$1.081 billion.

COUNTYWIDE EXPENSES AND REVENUES



Sales Tax is the largest revenue source for the County, comprising 40% of total revenues. While Sales Tax has improved over the past three years, the chart below delineates how much the County has lost due to the economic recession.

**Cumulative Sales Tax Loss from Recession (Fiscal 2008-2013)
Based on Actual Receipts**



Had Nassau County continued with its historical 3.5% growth rate in Sales Tax revenue, the County would have collected an additional \$785 million over the past six years and would have an additional \$138 million of projected Sales Tax revenue in 2013.

COUNTYWIDE EXPENSES AND REVENUES



PROPERTY TAX

Property Tax is the second largest revenue source for the County, totaling 29% of all revenues. The 2013 Adopted Budget for property tax is \$804.8 million and is the third consecutive No-Property Tax increase budget presented by the Mangano Administration.

State and Federal Aid

State and Federal Aid comprise \$232.4 million and \$156.1 million respectively of the County's revenues in the 2013 Adopted Budget, versus \$229.5 million and \$158.5 million respectively in the 2012 projection. The vast majority of these reimbursements are attributed to Health and Human Services entitlement programs, and \$56.4 million of State Operating Assistance (STOA).

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

COUNTYWIDE EXPENSES AND REVENUES



FUND SUMMARY

FUND SUMMARY



MAJOR FUNDS INCLUDING SEWER RESOURCE DISTRICT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	857,086,783	706,005,931	829,292,531	803,773,828
	AB - FRINGE BENEFITS	441,578,694	493,030,082	447,907,198	481,562,894
	AC - WORKERS COMPENSATION	24,365,644	30,399,332	27,399,332	25,536,733
	BB - EQUIPMENT	1,569,193	1,805,329	1,875,628	1,914,688
	DD - GENERAL EXPENSES	41,274,187	44,851,464	45,223,980	47,758,709
	DE - CONTRACTUAL SERVICES	141,828,435	237,632,965	238,957,136	248,906,800
	DF - UTILITY COSTS	46,392,867	48,373,675	47,296,493	47,963,574
	DG - VAR DIRECT EXPENSES	5,040,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	69,934,822	103,006,375	80,499,996	94,421,531
	GA - LOCAL GOVT ASST PROGRAM	61,748,472	62,852,361	64,328,992	66,944,894
	GG - PRINCIPAL	87,698,500	85,688,702	74,207,501	76,308,999
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS INTERFUND CHARGES	56,867,283	56,053,457	51,548,334	53,578,275
	JA - CONTINGENCIES RESERVE	44,942	0	0	0
	LB - TRANS TO GEN FUND	567,423	0	698,200	0
	LH - TRANS TO PDH SUITS & DAMAGES	55,331,990	0	0	0
	MM - MASS TRANSPORTATION	47,802,366	42,217,100	42,217,100	43,264,576
	NA - NCIFA EXPENDITURES	2,900,000	2,025,000	2,025,000	1,776,000
	OO - OTHER EXPENSE	285,655,327	406,932,830	326,326,435	335,507,422
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,153,400	172,975,000	167,975,000	169,950,000
	SS - RECIPIENT GRANTS	70,139,264	74,645,000	65,740,000	67,165,000
	TT - PURCHASED SERVICES	63,228,337	57,944,683	59,822,000	59,316,405
	WW - EMERGENCY VENDOR PAYMENTS	65,903,611	64,396,824	64,400,000	62,430,000
	XX - MEDICAID	242,329,528	248,838,445	248,838,445	253,089,365
Expenses Excluding Interdepartmental Transfers		2,851,441,068	2,957,674,555	2,904,579,301	2,959,169,693
Interdepartmental Transfers		391,173,159	500,451,800	476,580,046	421,862,546
Expenses Including Interdepartmental Transfers		3,242,614,227	3,458,126,355	3,381,159,347	3,381,032,239
REV	AA - FUND BALANCE	35,537,547	18,327,668	18,327,668	58,966,865
	BA - INT PENALTY ON TAX	28,164,974	28,500,000	28,500,000	28,800,000
	BC - PERMITS & LICENSES	13,427,889	12,764,132	12,121,532	14,468,568
	BD - FINES & FORFEITS	52,543,102	51,249,708	47,140,704	62,539,710
	BE - INVEST INCOME	3,408,019	4,767,900	2,726,216	3,294,900
	BF - RENTS & RECOVERIES	82,459,507	16,965,401	37,256,224	27,625,518
	BG - REVENUE OFFSET TO EXPENSE	12,793,882	22,149,254	14,678,154	11,184,418
	BH - DEPT REVENUES	116,588,927	211,945,813	200,678,648	192,623,990
	BI - CAP BACKCHARGES	6,048,054	10,537,864	2,650,000	2,099,910
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	7,368,866	8,661,865	8,661,865	9,646,819
	BQ - CAPITAL RESOURCES FOR DEBT	23,016,889	103,138,378	28,740,000	27,394,875
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	291,390	2,251,394	2,251,394	2,251,394
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	69,135,473	74,139,205	76,650,286	71,428,988
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	177,075,124	165,063,957	158,485,852	156,116,499
	IF - INTERFUND	163,603,419	100,872,046	101,570,246	101,116,109
	SA - STATE AID REIMBURSEMENT OF EXPENSES	183,200,451	234,814,429	229,539,957	232,408,316
	TA - SALES TAX CO SALES TAX COUNTYWIDE	952,884,662	970,802,675	995,830,302	1,031,663,514
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,511	85,385,709	85,423,241	89,582,099
	TL - PROPERTY TAX	795,120,071	804,331,558	804,331,558	804,788,915
	TO - OTB 5% TAX	3,873,814	3,229,600	3,229,600	3,232,286
	TX - SPECIAL TAXES SPECIAL TAXES	26,610,681	27,776,000	27,776,000	27,936,000
Revenues Excluding Interdepartmental Transfers		2,825,017,252	2,957,674,555	2,886,569,447	2,959,169,693
Interdepartmental Transfers		391,153,031	500,451,800	476,580,046	421,862,546
Total Revenues Including Interdepartmental Transfers		3,216,170,283	3,458,126,355	3,363,149,493	3,381,032,239

FUND SUMMARY



MAJOR FUNDS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	838,099,081	686,673,715	810,988,812	784,644,942
	AB - FRINGE BENEFITS	431,346,841	481,416,054	437,959,808	470,084,548
	AC - WORKERS COMPENSATION	24,365,644	30,399,332	27,399,332	25,536,733
	BB - EQUIPMENT	1,309,068	1,481,429	1,551,728	1,590,788
	DD - GENERAL EXPENSES	30,556,837	30,310,790	30,693,306	32,221,435
	DE - CONTRACTUAL SERVICES	121,776,571	213,612,365	214,936,536	221,181,700
	DF - UTILITY COSTS	38,749,871	37,624,375	36,547,193	36,828,674
	DG - VAR DIRECT EXPENSES	5,040,000	5,000,000	5,000,000	5,000,000
	FF - INTEREST	62,584,411	93,863,296	71,356,917	86,103,480
	GA - LOCAL GOVT ASST PROGRAM	61,748,472	62,852,361	64,328,992	66,944,894
	GG - PRINCIPAL	69,620,000	69,011,202	57,530,001	61,874,999
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS INTERFUND CHARGES	27,250,835	19,332,746	19,332,746	20,463,524
	JA - CONTINGENCIES RESERVE	44,942	0	0	0
	LB - TRANS TO GEN FUND	567,423	0	698,200	0
	LH - TRANS TO PDH SUITS & DAMAGES	55,331,990	0	0	0
	MM - MASS TRANSPORTATION	47,802,366	42,217,100	42,217,100	43,264,576
	NA - NCIFA EXPENDITURES	2,900,000	2,025,000	2,025,000	1,776,000
	OO - OTHER EXPENSE	285,147,707	385,837,230	305,230,835	308,910,162
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,153,400	172,975,000	167,975,000	169,950,000
	SS - RECIPIENT GRANTS	70,139,264	74,645,000	65,740,000	67,165,000
	TT - PURCHASED SERVICES	63,228,337	57,944,683	59,822,000	59,316,405
	WW - EMERGENCY VENDOR PAYMENTS	65,903,611	64,396,824	64,400,000	62,430,000
	XX - MEDICAID	242,329,528	248,838,445	248,838,445	253,089,365
Expenses Excluding Interdepartmental Transfers		2,727,996,199	2,793,456,947	2,747,571,951	2,791,377,225
Interdepartmental Transfers		391,173,159	500,451,800	476,580,046	421,862,546
Expenses Including Interdepartmental Transfers		3,119,169,358	3,293,908,747	3,224,151,997	3,213,239,771
REV	AA - FUND BALANCE	0	0	0	10,000,000
	BA - INT PENALTY ON TAX	28,164,974	28,500,000	28,500,000	28,800,000
	BC - PERMITS & LICENSES	12,568,674	12,029,332	11,386,732	13,733,768
	BD - FINES & FORFEITS	52,543,102	51,249,708	47,140,704	62,539,710
	BE - INVEST INCOME	2,974,978	3,626,400	2,379,784	3,074,900
	BF - RENTS & RECOVERIES	81,393,644	16,894,401	37,202,691	27,554,518
	BG - REVENUE OFFSET TO EXPENSE	12,793,882	21,984,354	14,678,154	11,184,418
	BH - DEPT REVENUES	114,814,757	171,941,513	160,674,348	178,191,690
	BI - CAP BACKCHARGES	5,597,254	9,887,864	2,000,000	2,099,910
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	7,368,866	8,661,865	8,661,865	9,646,819
	BQ - CAPITAL RESOURCES FOR DEBT	22,473,705	103,138,378	28,740,000	27,394,875
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	291,390	0	0	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	69,135,473	74,139,205	76,650,286	71,428,988
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	176,963,081	165,063,957	158,485,852	156,116,499
	IF - INTERFUND	55,899,413	0	698,200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	183,181,776	234,814,429	229,539,957	232,408,316
	TA - SALES TAX CO SALES TAX COUNTYWIDE	952,884,662	970,802,675	995,830,302	1,031,663,514
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,511	85,385,709	85,423,241	89,582,099
	TL - PROPERTY TAX	795,120,071	804,331,558	804,331,558	804,788,915
	TO - OTB 5% TAX	3,873,814	3,229,600	3,229,600	3,232,286
	TX - SPECIAL TAXES SPECIAL TAXES	26,610,681	27,776,000	27,776,000	27,936,000
Revenues Excluding Interdepartmental Transfers		2,676,518,708	2,793,456,947	2,723,329,274	2,791,377,225
Interdepartmental Transfers		391,153,031	500,451,800	476,580,046	421,862,546
Total Revenues Including Interdepartmental Transfers		3,067,671,739	3,293,908,747	3,199,909,320	3,213,239,771

FUND SUMMARY



GENERAL FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	394,420,960	274,194,930	361,792,663	358,881,579
	AB - FRINGE BENEFITS	221,789,706	243,258,092	214,578,680	229,407,097
	AC - WORKERS COMPENSATION	14,914,616	19,614,935	17,114,935	16,686,919
	BB - EQUIPMENT	870,009	1,074,777	1,145,076	1,088,235
	DD - GENERAL EXPENSES	22,751,118	23,241,020	23,629,536	23,286,839
	DE - CONTRACTUAL SERVICES	108,496,608	201,300,365	202,624,536	204,098,166
	DF - UTILITY COSTS	34,805,986	33,927,375	32,850,193	32,841,910
	DG - VAR DIRECT EXPENSES	5,040,000	5,000,000	5,000,000	5,000,000
	GA - LOCAL GOVT ASST PROGRAM	61,748,472	62,852,361	64,328,992	66,944,894
	HC - NHC ASSN EXP NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HH - INTERFD CHGS INTERFUND CHARGES	27,250,835	19,332,746	19,332,746	20,463,524
	JA - CONTINGENCIES RESERVE	44,942	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	55,331,990	0	0	0
	MM - MASS TRANSPORTATION	47,802,366	42,217,100	42,217,100	43,264,576
	NA - NCIFA EXPENDITURES	2,900,000	2,025,000	2,025,000	1,776,000
	OO - OTHER EXPENSE	82,045,574	135,295,266	75,331,994	86,461,678
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,153,400	172,975,000	167,975,000	169,950,000
	SS - RECIPIENT GRANTS	70,139,264	74,645,000	65,740,000	67,165,000
	TT - PURCHASED SERVICES	63,228,337	57,944,683	59,822,000	59,316,405
	WW - EMERGENCY VENDOR PAYMENTS	65,903,611	64,396,824	64,400,000	62,430,000
	XX - MEDICAID	242,329,528	248,838,445	248,838,445	253,089,365
Expenses Excluding Interdepartmental Transfers		1,703,967,322	1,695,133,919	1,681,746,896	1,715,152,187
Interdepartmental Charges		318,240,046	413,055,511	388,578,348	361,354,987
Expenses Including Interdepartmental Transfer		2,022,207,368	2,108,189,430	2,070,325,244	2,076,507,174
REV	AA - FUND BALANCE	0	0	0	10,000,000
	BA - INT PENALTY ON TAX	28,164,974	28,500,000	28,500,000	28,800,000
	BC - PERMITS & LICENSES	8,907,824	8,300,832	7,658,232	10,005,268
	BD - FINES & FORFEITS	51,623,437	49,499,708	46,140,704	59,789,710
	BE - INVEST INCOME	2,888,863	3,331,500	2,310,864	2,780,000
	BF - RENTS & RECOVERIES	80,347,704	16,694,401	36,837,071	27,488,378
	BG - REVENUE OFFSET TO EXPENSE	12,793,882	18,499,454	14,678,154	11,184,418
	BH - DEPT REVENUES	82,369,031	136,250,013	129,282,848	141,646,322
	BI - CAP BACKCHARGES	5,482,952	8,075,464	2,000,000	2,099,910
	BO - PAY LIEU TAX PAYMENT IN LIEU OF TAXES	7,368,866	8,661,865	8,661,865	9,646,819
	BQ - CAPITAL RESOURCES FOR DEBT	0	93,071,000	18,071,000	20,535,875
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	291,390	0	0	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	47,816,315	45,202,386	45,202,533	45,340,736
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	171,122,416	158,236,049	151,657,944	149,288,591
	IF - INTERFUND	567,423	0	698,200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	183,438,025	234,035,429	228,760,957	231,629,316
	TA - SALES TAX CO SALES TAX COUNTYWIDE	952,884,662	970,802,675	995,830,302	1,031,663,514
	TB - PART COUNTY SALES TAX PART COUNTY	71,864,511	85,385,709	85,423,241	89,582,099
	TL - PROPERTY TAX	169,302,069	120,039,282	120,039,282	117,107,798
	TO - OTB 5% TAX	3,873,814	3,229,600	3,229,600	3,232,286
	TX - SPECIAL TAXS SPECIAL TAXES	3,524,267	3,875,000	3,875,000	4,035,000
Revenues Excluding Interdepartmental Transfers		1,884,632,425	1,991,690,367	1,928,857,797	1,995,856,040
Interdepartmental Charges		82,845,294	116,499,063	116,499,063	80,651,134
Total Revenues Including Interdepartmental Transfers		1,967,477,719	2,108,189,430	2,045,356,860	2,076,507,174

FUND SUMMARY



DEBT SERVICE FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	FF - INTEREST	62,584,411	93,863,296	71,356,917	86,103,480
	GG - PRINCIPAL	69,620,000	69,011,202	57,530,001	61,874,999
	OO - OTHER EXPENSE	202,348,189	222,219,146	225,081,741	215,634,858
EXP Total		334,552,600	385,093,644	353,968,659	363,613,337
REV	BQ - CAPITAL RESOURCES FOR DEBT	14,574,722	6,438,378	7,040,000	4,240,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	287,002,407	345,015,739	321,143,986	328,600,404
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	28,160,751	28,476,219	20,621,365	25,609,625
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,814,720	5,163,308	5,163,308	5,163,308
REV Total		334,552,600	385,093,644	353,968,659	363,613,337

FUND SUMMARY



FIRE COMMISSION FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	10,442,596	9,678,789	10,464,193	9,935,212
	AB - FRINGE BENEFITS	4,093,378	4,676,084	4,322,008	4,811,786
	BB - EQUIPMENT	1,566	26,600	26,600	29,000
	DD - GENERAL EXPENSES	83,860	76,700	70,700	222,903
	DE - CONTRACTUAL SERVICES	4,243,252	4,275,100	4,275,100	5,507,400
	LB - TRANS TO GEN FUND	567,423	0	0	0
Expenses Excluding Interdepartmental Transfers		19,432,075	18,733,273	19,158,601	20,506,301
Interdepartmental Transfers		2,470,648	2,994,086	2,999,691	2,632,022
Expenses Including Interdepartmental Transfers		21,902,723	21,727,359	22,158,292	23,138,323
REV	BE - INVEST INCOME	18	6,200	20	6,200
	BF - RENTS & RECOVERIES	58,205	0	2,448	0
	BG - REVENUE OFFSET TO EXPENSE	0	28,700	0	0
	BH - DEPT REVENUES	6,046,194	6,147,300	6,147,300	7,579,868
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	104,600	104,600	104,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	141,769	190,000	190,000	190,000
	TL - PROPERTY TAX	15,656,537	15,250,559	15,250,559	15,257,655
Revenues Excluding Interdepartmental Transfers		21,902,723	21,727,359	21,694,927	23,138,323
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		21,902,723	21,727,359	21,694,927	23,138,323

FUND SUMMARY



POLICE DISTRICT FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Proposed Budget
EXP	AA - SALARIES, WAGES & FEES	227,351,422	210,050,204	225,250,488	211,024,804
	AB - FRINGE BENEFITS	106,142,492	120,142,218	112,173,103	116,615,526
	AC - WORKERS COMPENSATION	6,264,455	7,264,619	6,764,619	5,880,966
	BB - EQUIPMENT	222,542	152,052	152,052	223,538
	DD - GENERAL EXPENSES	4,015,131	3,824,750	3,824,750	4,982,034
	DE - CONTRACTUAL SERVICES	422,727	834,900	834,900	840,500
	DF - UTILITY COSTS	1,326,372	1,239,200	1,239,200	1,354,564
	OO - OTHER EXPENSE	502,267	16,461,616	3,047,100	4,613,626
Expenses Excluding Interdepartmental Transfers		346,247,408	359,969,559	353,286,212	345,535,558
Interdepartmental Transfers		23,443,299	24,197,825	24,423,248	24,636,818
Expenses Including Interdepartmental Transfers		369,690,707	384,167,384	377,709,460	370,172,376
REV	BC - PERMITS & LICENSES	2,753,180	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	919,665	1,750,000	1,000,000	2,750,000
	BE - INVEST INCOME	73,117	271,400	58,500	271,400
	BF - RENTS & RECOVERIES	629,616	200,000	207,031	0
	BG - REVENUE OFFSET TO EXPENSE	0	1,460,000	0	0
	BH - DEPT REVENUES	3,691,002	4,911,700	2,511,700	3,883,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	2,407,000	2,407,000	1,171,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	83,528	0	10,365,788	0
	TL - PROPERTY TAX	364,492,546	369,984,527	369,984,527	358,716,376
Revenues Excluding Interdepartmental Transfers		372,642,654	383,813,127	389,363,046	369,620,276
Interdepartmental Transfers		280,084	354,257	354,257	552,100
Revenues Including Interdepartmental Transfers		372,922,738	384,167,384	389,717,303	370,172,376

FUND SUMMARY



POLICE HEADQUARTERS FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	205,884,103	192,749,792	213,481,469	204,803,347
	AB - FRINGE BENEFITS	99,321,265	113,339,660	106,886,017	119,250,139
	AC - WORKERS COMPENSATION	3,186,573	3,519,778	3,519,778	2,968,848
	BB - EQUIPMENT	214,951	228,000	228,000	250,015
	DD - GENERAL EXPENSES	3,706,728	3,168,320	3,168,320	3,729,659
	DE - CONTRACTUAL SERVICES	8,613,983	7,202,000	7,202,000	10,735,634
	DF - UTILITY COSTS	2,617,513	2,457,800	2,457,800	2,632,200
	LB - TRANS TO GEN FUND	0	0	698,200	0
	OO - OTHER EXPENSE	251,678	11,861,202	1,770,000	2,200,000
Expenses Excluding Interdepartmental Transfers		323,796,794	334,526,552	339,411,584	346,569,842
Interdepartmental Transfers		35,350,395	34,960,096	35,334,477	33,238,719
Expenses Including Interdepartmental Transfers		359,147,189	369,486,648	374,746,061	379,808,561
REV	BC - PERMITS & LICENSES	907,670	900,000	900,000	900,000
	BE - INVEST INCOME	12,980	17,300	10,400	17,300
	BF - RENTS & RECOVERIES	358,120	0	156,141	66,140
	BG - REVENUE OFFSET TO EXPENSE	0	1,996,200	0	0
	BH - DEPT REVENUES	22,708,530	24,632,500	22,732,500	25,082,500
	BI - CAP BACKCHARGES	114,302	1,812,400	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,222,000	1,222,000	1,448,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	173,953	356,000	356,000	374,027
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,025,946	1,664,600	1,664,600	1,664,600
	IF - INTERFUND	55,331,990	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(398,018)	589,000	589,000	589,000
	TL - PROPERTY TAX	245,668,918	299,057,190	299,057,190	313,707,086
	TX - SPECIAL TAXES SPECIAL TAXES	23,086,414	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		348,990,805	356,148,190	350,588,831	367,749,653
Interdepartmental Transfers		10,156,384	13,338,458	13,338,458	12,058,908
Revenues Including Interdepartmental Transfers		359,147,189	369,486,648	363,927,289	379,808,561

FUND SUMMARY



SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	18,987,703	19,332,216	18,303,718	19,128,886
	AB - FRINGE BENEFITS	10,231,853	11,614,028	9,947,390	11,478,346
	BB - EQUIPMENT	260,126	323,900	323,900	323,900
	DD - GENERAL EXPENSES	10,717,350	14,540,674	14,540,674	15,537,274
	DE - CONTRACTUAL SERVICES	20,051,865	24,020,600	24,020,600	27,725,100
	DF - UTILITY COSTS	7,642,996	10,749,300	10,749,300	11,134,900
	FF - INTEREST	7,350,411	9,143,079	9,143,079	8,318,051
	GG - PRINCIPAL	18,078,500	16,677,500	16,677,500	14,434,000
	HH - INTERFD CHGS INTERFUND CHARGES	29,616,448	36,720,711	32,215,588	33,114,751
	OO - OTHER EXPENSE	507,620	21,095,600	21,095,600	26,597,260
EXP Total		123,444,872	164,217,608	157,017,349	167,792,468
REV	BC - PERMITS & LICENSES	859,215	734,800	734,800	734,800
	BE - INVEST INCOME	433,041	1,141,500	346,432	220,000
	BF - RENTS & RECOVERIES	1,065,863	71,000	53,533	71,000
	BG - REVENUE OFFSET TO EXPENSE	0	164,900	0	0
	BH - DEPT REVENUES	1,774,170	40,004,300	40,004,300	14,432,300
	BI - CAP BACKCHARGES	450,800	650,000	650,000	0
	BQ - CAPITAL RESOURCES FOR DEBT	543,184	0	0	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	2,251,394	2,251,394	2,251,394
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	112,043	0	0	0
	IF - INTERFUND	107,704,006	100,872,046	100,872,046	101,116,109
	SA - STATE AID REIMBURSEMENT OF EXPENSES	18,675	0	0	0
Total Revenue Excluding Fund Balance Usage		112,960,997	145,889,940	144,912,505	118,825,603
	Fund Balance Usage	35,537,547	18,327,668	18,327,668	48,966,865
Total Revenue Including Fund Balance Usage		148,498,544	164,217,608	163,240,173	167,792,468

DESCRIPTION OF EXPENSE AND REVENUE CODES



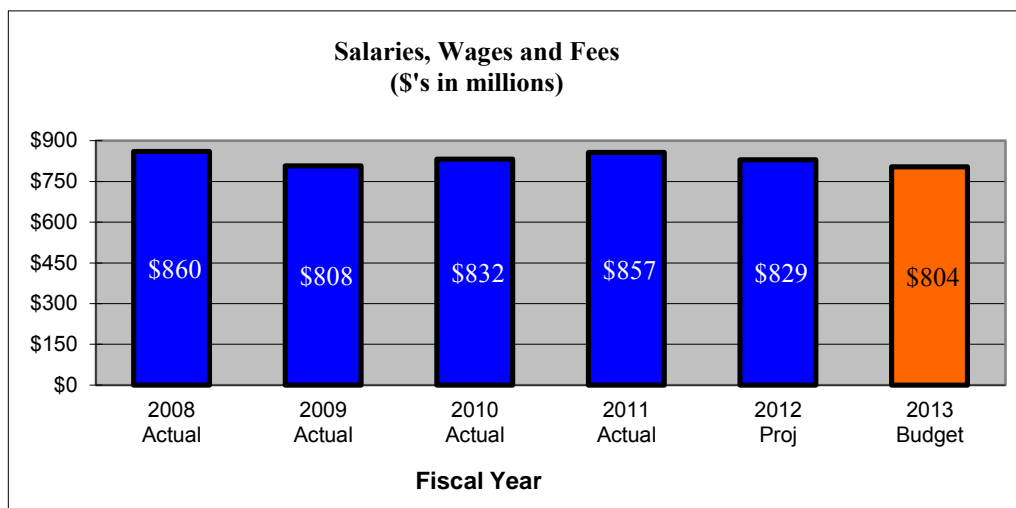
SALARIES, WAGES AND FEES

DEFINITION

Salaries, Wages and Fees are comprised of the base wage a County employee receives for services performed and other forms of compensation such as overtime, shift differential, longevity and payments made to employees for various accumulated time when separating from service.

HISTORICAL TRENDS

Salaries decreased between 2008 and 2009 by approximately \$52 million or 6% primarily due to the bonding of termination compensation in conjunction with a local early retirement incentive program, implementation of a payroll lag, and vacancies in budgeted positions. Between 2009 and 2010, Salaries increased by approximately \$24 million partly due to overtime, the major portion (19.3%) of which was incurred by the Police Department. Salaries increased further in 2011 mainly due to terminal leave compensation incurred in 2011 as well as higher overtime. In 2010 and 2011, the County offered early retirement incentives. Projected salaries for 2012 decreased by \$27.8 million, or 3.2%. The significant decrease in salary expense is due to the successful implementation of various corrective actions, such as the management of overtime and the achievement of the lowest headcount in several decades.



Base wages will typically increase each year because the County's primarily unionized workforce has historically received wage increases consistent with collective bargaining agreements. These agreements contain salary increases that are approximately twice the rate of inflation. To address this issue, County Executive Mangano introduced legislation to extend the County's power to protect its fiscal position through ordered concessions. Unfortunately, the courts have limited the impact of the legislation. To help offset the impact of the labor agreements, the Administration has successfully reduced its workforce in 2010, 2011 and 2012,

DESCRIPTION OF EXPENSE CODES



and will maintain this reduction in 2013. In addition, in March 2011 and March 2012 the Nassau Interim Finance Authority (NIFA) exercised its control power and implemented a wage freeze. The coupling of workforce reduction with a wage freeze has enabled the County to avoid the large increases in Salaries and ages that would have resulted from the labor contracts.

2013 BUDGET

The 2013 Adopted Budget for Salary, Wages and Fees is \$803.8 million, which is \$25.5 million or 3.1% lower than the 2012 projection. This object code is the largest component of the County's 2013 Adopted Budget. The Administration continues to reduce costs, which has required innovative management initiatives to reduce headcount without impacting the services provided to residents. The County has reduced the workforce through layoffs, voluntary separation incentives and attrition.

The Adopted Budget funds the Police Department's overtime expense of \$44 million, which represents 10.6% of the Department's total Salary and Wages expense. Overtime savings will be realized through several management initiatives including elimination of two posts in the Communication Bureau, reduction of minimum staffing in Ambulance Bureau, and elimination of Motorcycle Patrol and redeployment to Highway Patrol. The Marine Bureau will be downsized in the winter months. The Correctional Center's overtime funding is \$16.2 million; the same amount as the 2012 Adopted Budget. The Department anticipates maintaining the same amount of overtime due to cost saving initiatives implemented earlier in 2012, such as the removal of employees from payroll on long-term disability, redeployment of functions, and transportation and court reform initiatives.



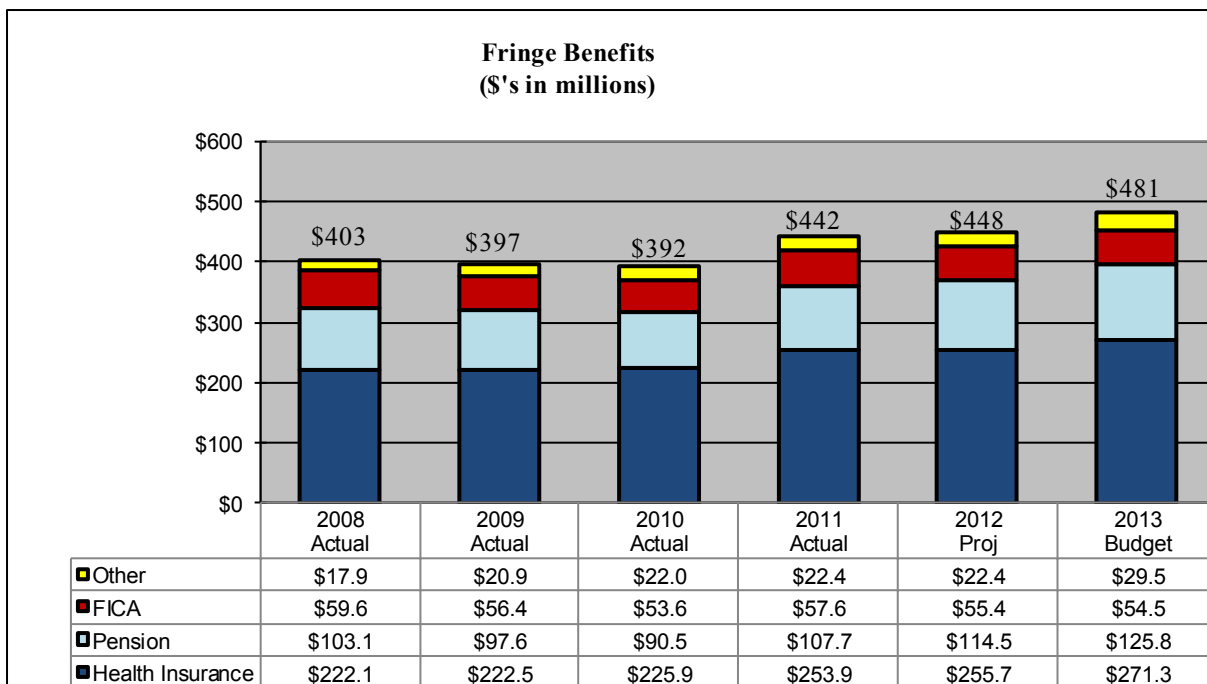
FRINGE BENEFITS

DEFINITION

Fringe Benefit expenses are comprised of health insurance contributions for active employees and retirees, pension contributions for active employees, contributions for the County’s portion of FICA payroll taxes as well as other benefits. Fringe Benefits represent approximately 16% of all expenses in the County budget. Mandated growth in the pension and health insurance categories continues to place a heavy burden on the County’s Operating Budget.

HISTORICAL TRENDS

Total Fringe Benefits increased 9.7% between 2008 and 2011, from \$403 million to \$442 million primarily due to on-going increases in pension and health insurance costs. These costs comprise the largest portion of Fringe Benefits accounting for 83% of the total. (Per the 2012 Projection)



Nassau County participates in the State-run Empire Plan to provide health insurance benefits for its employees and retirees. Health Insurance increased 14.3% between 2008 and 2011, from \$222.1 million to \$253.9 million. The County offers numerous Health Insurance Plans to its Employees and Retirees and, on average, the premium rates for these plans on a composite basis have increased 5.6% per year over this period with the largest increase between 2009 and 2010, where rates increased by 12.4%. As of August 1, 2012, there were 18,919 individuals covered by a Health Insurance Plan, 7,594 Active members and 11,325 Retirees. Among these individuals, 97.6% were covered by some form of an Empire Health Insurance Plan. The average rate for a

DESCRIPTION OF EXPENSE CODES



Family Health Insurance Plan in August 2012 is approximately \$18,700 per year and has increased approximately 24% from 2008 when the annual rate was approximately \$15,100.

Pension expense has increased 4.4% between 2008 and 2011, from \$103.1 million to \$107.7 million. Beginning in fiscal year 2011, the New York State Retirement System offered a new program known as the Contribution Stabilization Program, which authorized participating employers to amortize a portion of their annual pension costs and pay this amortized portion over time. The County elected to participate in the program beginning in fiscal year 2012, resulting in a reduced pension payment made to the retirement system of \$38.8 million or 24% compared to what the payment would have been under the higher gross method. If the County had not availed itself of this option, the payment made in 2012 for the County's pension contribution would have been \$160.2 million or 42% above the actual 2011 level.

Projected Fringe Benefits expense for 2012 is \$447.9 million, only a 1.4% increase when compared with 2011 mainly due to the County taking advantage of the option of paying the lower pension amount described above coupled with a lower premium increase in 2012 for Health Insurance than experienced in previous years. The increases in both health insurance and pension costs are indicative of the increasing strain that Fringe Benefits place on County operations despite significant staffing reductions over the last few years.

2013 BUDGET

Fringe Benefits in the 2013 Adopted Budget total approximately \$481.6 million, a 7.5% increase from the 2012 Projection. Health insurance and pension contributions together comprise approximately 83% of all Fringe Benefits.

The provision for health insurance in the Adopted Budget of approximately \$271.3 million is based on inflating the August 2012 invoice by 8% pursuant to consultation with the New York State Health Insurance Plan (NYSHIP). Health Insurance in the Adopted Budget is comprised of \$130.4 million for employees and \$140.9 million for retirees.

Excluding allotments for Nassau Community College and Grants, pension expense, assuming amortizing the allowable of the increase, in the Adopted 2013 Budget is approximately \$127.7 million or 11.6% higher than the 2012 Projection. This increase is comprised of a 20.6% increase in the Employee Retirement System and a 4.75% increase in the Police & Fire Retirement System.

Of the remaining Fringe Benefit items, the employer match for FICA payroll taxes is the most significant as this component of the 2013 Adopted Fringe Benefit budget is \$54.5 million and represents 11.3% of all Fringe Benefits.



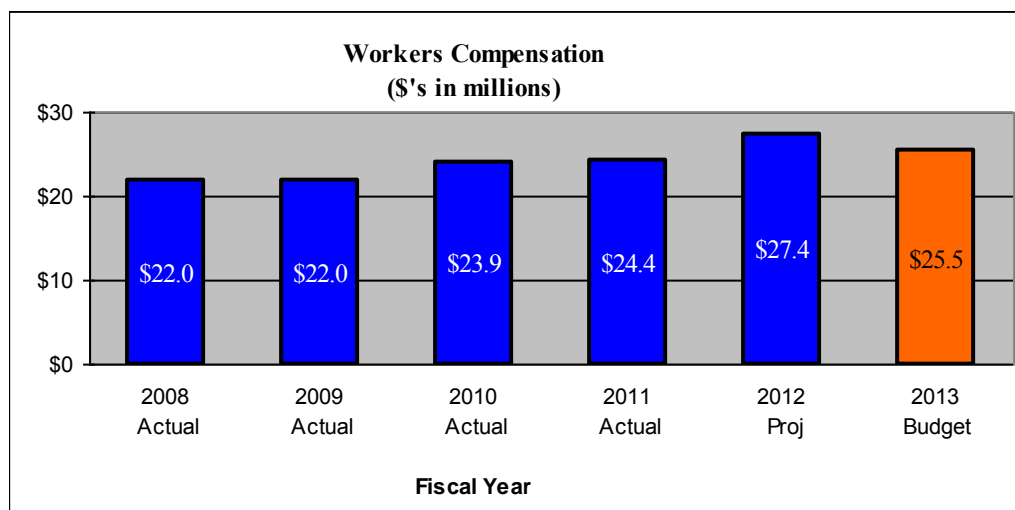
WORKERS' COMPENSATION

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 workers' compensation protection by means of a self-insured program. Workers' Compensation coverage provides protection for both lost wages (indemnity payments) and medical expenses (medical treatments). In addition to coverage related expenses, insurance companies and self-insured programs are also required to make payments to the State in the form of assessments to fund the overall administration of the State Workers' Compensation Board and various programs and funds administered by the Workers' Compensation Board.

HISTORICAL TRENDS

The County had historically budgeted workers' compensation claims under one department in the General Fund. In 2008, the County began to budget workers' compensation at the department level for Police Headquarters, Police District, Correctional Center, and Public Works with all other County departments and agencies budgeted under Risk Management in the Office of Management and Budget. In 2007, the State Legislature passed a Workers' Compensation Reform bill that increased the maximum indemnity payment rate for every year from \$400 per week in 2007 to \$792 in 2012, representing a 98% increase in five years.



In 2012, starting July 1 of each succeeding year, the maximum indemnity rate will be increasing to two-thirds of the New York State Average Weekly Wage (NYSAWW) for the previous calendar year. These new indemnity payment rates only affect those new claims reported on or after July 1 of each of the respective years. Despite the dramatic indemnity increases since 2007 to present, the cost containment services provided by the TPA (Third Party Administrator) have

DESCRIPTION OF EXPENSE CODES



been extremely effective, which is evident since the County has experienced an 11% increase in total expenses since 2008. The implementation of Medical Treatment Guidelines by the Workers' Compensation Board has yielded significant savings over the last 18 months. Medical costs in non-catastrophic claims have contributed greatly to claim costs. The Medical Treatment Guidelines evaluate authorization requests in terms of generally accepted standards of care and require approval from the Board's Medical Director for a variance, based on a demonstration that the requested modality is improving the patient's condition, rather than simply offering palliative relief. Denial of variances has demonstrated significant success in reducing medical costs. Since the implementation of the Guidelines on December 1, 2010, the County has had claims value reductions for medical costs in 2011 from 2010 and extensive reductions in 2012 are expected. Medical costs represent over 25% of workers' compensation expense. The County is aggressively working with the TPA to identify and take advantage of options that are available for the County to manage workers' compensation obligations better. The 2012 Workers' Compensation expense is projected to be \$27.4 million.

2013 BUDGET

The 2013 Adopted Budget for Workers' Compensation is \$25.5 million, which is 6.8% less than projected in 2012. This decline is due to a leveling of the indemnity rate increase and significant success in reducing medical costs. The 2013 Adopted Budget takes into account savings related to a reduction in claim activity, development of additional expense control programs for medical expenses and reduced billing programs.



EQUIPMENT

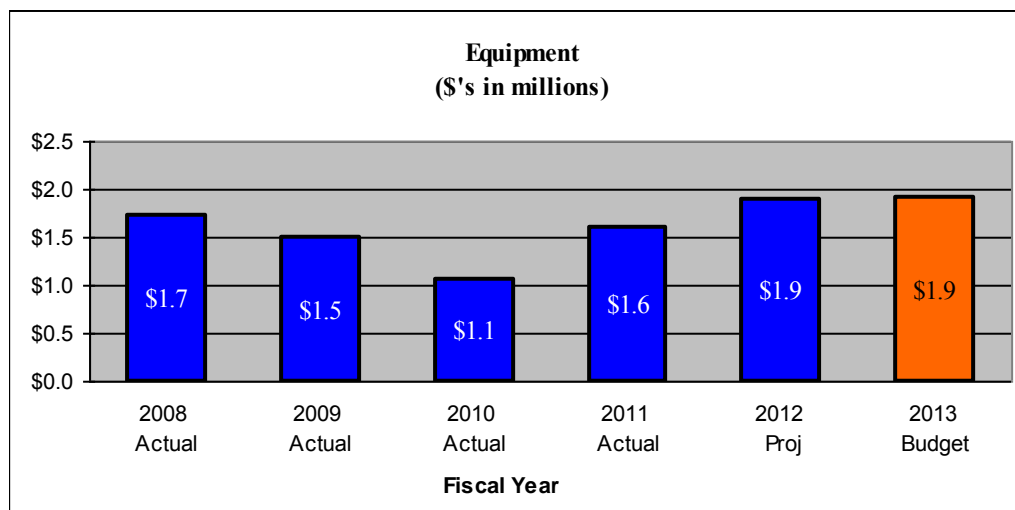
DEFINITION

Equipment represents tangible purchases made by the County to assist and support County agencies and departments in performing and successfully executing their missions. Depending upon the type of item purchased, the associated cost is expensed in the Operating Budget or capitalized in the Capital Budget. Items that are nominal in cost (less than \$1,000) and have a useful life of less than five years are charged to the Operating Budget. Items characterized as equipment include office furniture/furnishings, copying equipment, education/training equipment, and maintenance and repair equipment.

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

HISTORICAL TRENDS

Equipment expenses were relatively flat between 2008 and 2011, which was largely attributable to spending freezes implemented in those years. The 2012 projection of \$1.9 million is primarily a continuation of this trend with the County approving only essential equipment purchases.



2013 BUDGET

The 2013 Adopted Budget for Equipment has no change from the 2012 projection. The largest portion of the Equipment expense budget is contained in the Police Department. This appropriation in the amount of \$473,553 is primarily for automobile and communication related equipment. The Department of Parks, Recreation and Museums accounts for \$456,500 and is

DESCRIPTION OF EXPENSE CODES



primarily for grounds maintenance equipment. The Sewer and Storm Water District Equipment Budget totals \$323,900, the majority of which is comprised of safety and security equipment.



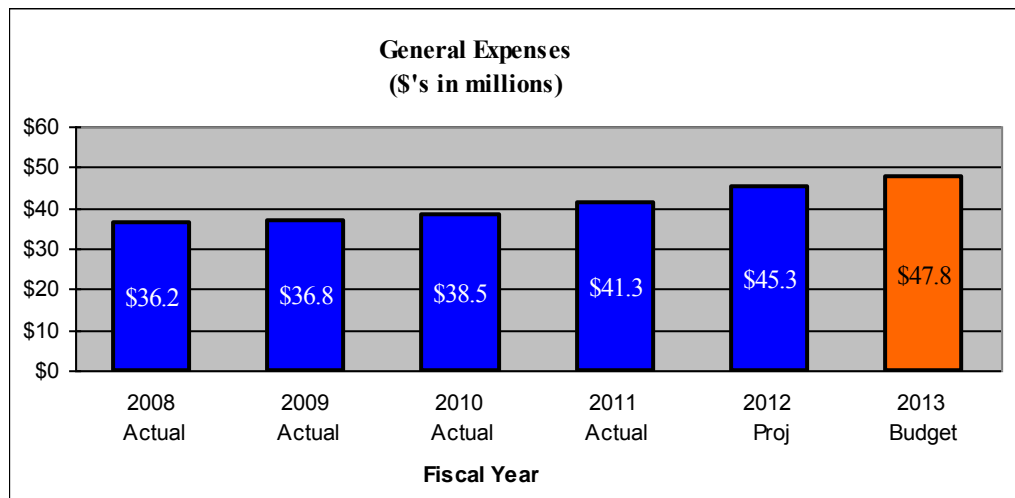
GENERAL EXPENSES

DEFINITION

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

HISTORICAL TRENDS

In 2008, an administrative purchasing limit, which was imposed on Other Than Personal Services (OTPS) spending for all but essential purchases, resulted in a \$5.6 million decrease in spending from 2007 to 2008. The administrative purchasing limit was lifted in 2009. As a result, expenses of about \$41 million in 2011 had returned to the 2007 level. In 2012, the projected General Expenses are \$45.3 million, an increase of about 10% from 2011. The projected increase is mainly due to increased spending in equipment maintenance and rental in the Sewer and Storm Water District Fund.



2013 BUDGET

The 2013 Adopted Budget for General Expenses is \$47.8 million, which is \$2.5 million or about 5.6% higher than the 2012 projection. The increase is due to higher gasoline and diesel prices, which affect both the Department of Public Works and the Police Department. The projected increase in fuel prices is based on current price levels, which are higher than the 2012 projections. It also reflects an anticipated increased need for various automobile parts and supplies in the Police Department to maintain the current fleet properly.

DESCRIPTION OF EXPENSE CODES



The Department of Public Works comprises the largest portion of General Expenses at \$20.8 million, followed by the Police Department at \$8.7 million. There is an ongoing effort by the County to manage expenses, inventory, and services more efficiently and cost effectively.



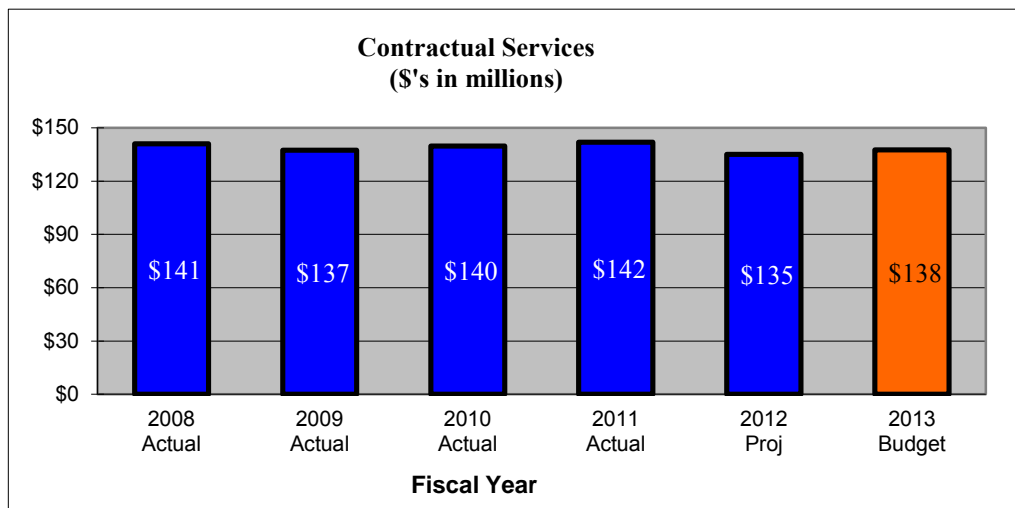
CONTRACTUAL SERVICES

DEFINITION

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

HISTORICAL TRENDS

Contractual Services were essentially flat between 2008 and 2011. In 2012, Contractual Services are projected to be reduced to \$135 million, excluding the Veolia contract. The bus operations were previously provided by the Metropolitan Transportation Authority and coded to a different expense object code.



*Excludes Veolia Contract

2013 BUDGET

The 2013 Adopted Budget for Contractual Services (net of the Veolia contract for NICE services) is \$3.2 million or 2.3% less than actual expenditures in 2008. The 2013 Adopted Budget for Contractual Services Expenses is \$248.9 million or 4.2% higher than the 2012 projection. This includes the Veolia contract, primarily funded with State and Federal dollars. It is important to note that the Veolia contract is also funded by fare box revenues, estimated to be

DESCRIPTION OF EXPENSE CODES



\$47.4 million. The County also provides \$2.5 million in a required funding match for the NICE bus service (\$1.9 million for fixed routes and \$609,500 for the Able-Ride Para Transit routes).

The Sewer and Storm Water District has the second largest Contractual Expense Budget totaling \$27.7 million, which includes \$10 million of sludge disposal contracts.

The Nassau County Correctional Center has approximately \$19 million in budgeted Contractual Services costs of which two contracts total \$18 million. The two are a \$11.3 million contract with Armor Health Services and a \$7 million contract with the Nassau University Medical Center (NUMC), \$2 million of which is for the infirmary and \$5 million is for utilities.



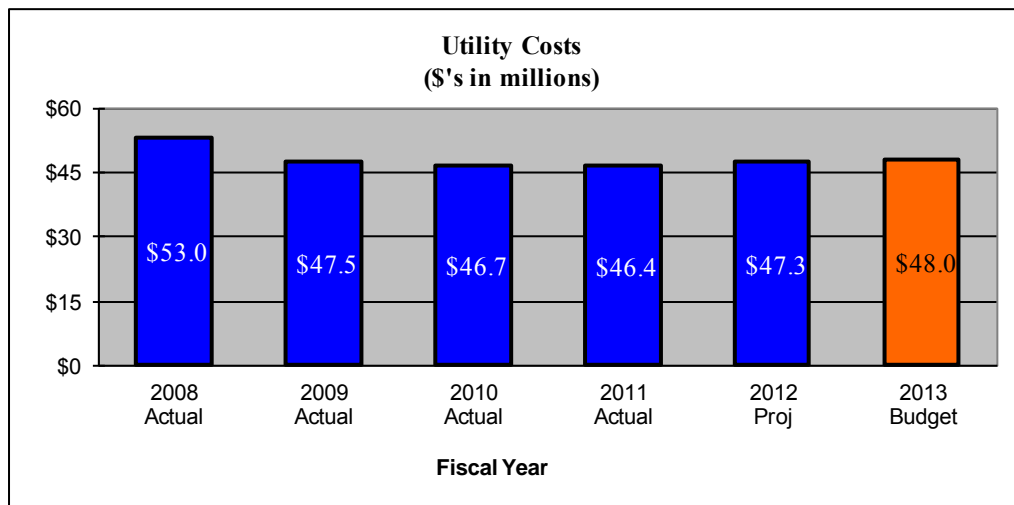
UTILITY COSTS

DEFINITION

Utility Costs generally describe 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 Long Island Power Authority (LIPA) is the main supplier of electricity to the County, while National Grid provides natural gas. The County has a contractual relationship with Veolia Energy (formerly known as Trigen Nassau Energy Corporation) to supply thermal energy to meet the heating and cooling needs of various entities and County-owned facilities in and around the Nassau Hub area in Uniondale. These facilities include Nassau Community College, Nassau University Medical Center, Nassau Veterans Memorial Coliseum, and the Eisenhower Park Aquatic Center.

HISTORICAL TRENDS

Between 2008 and 2010, utility expenses decreased approximately 12% from \$53 million to \$46.7 million. The most significant change came between 2008 and 2009, when utilities decreased approximately 10%, primarily due to lower electricity usage (due to an unusually cool summer), and the Long Island Power Authority (LIPA) issuing credits in the fourth quarter of 2009 to all LIPA customers as a result of declining electric production costs. Utility Costs decreased slightly to \$46.4 million in 2011 and are projected to increase by approximately 2% in 2012.



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Utilities Budget is \$700,000 higher than the 2012 projected expense primarily due to an increase in the financing payments to New York Power Authority (NYPA) for an

DESCRIPTION OF EXPENSE CODES



energy conservation project that converted traffic signals from incandescent bulbs to LED fixtures. Almost 59% or \$28.3 million of all Utility Costs are budgeted in the Department of Public Works. Other significant users are the Sewer and Storm Water District and the Police Department with \$11.1 million and \$4 million respectively.



VARIABLE DIRECT EXPENSES

DEFINITION

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

The contracted services include the following:

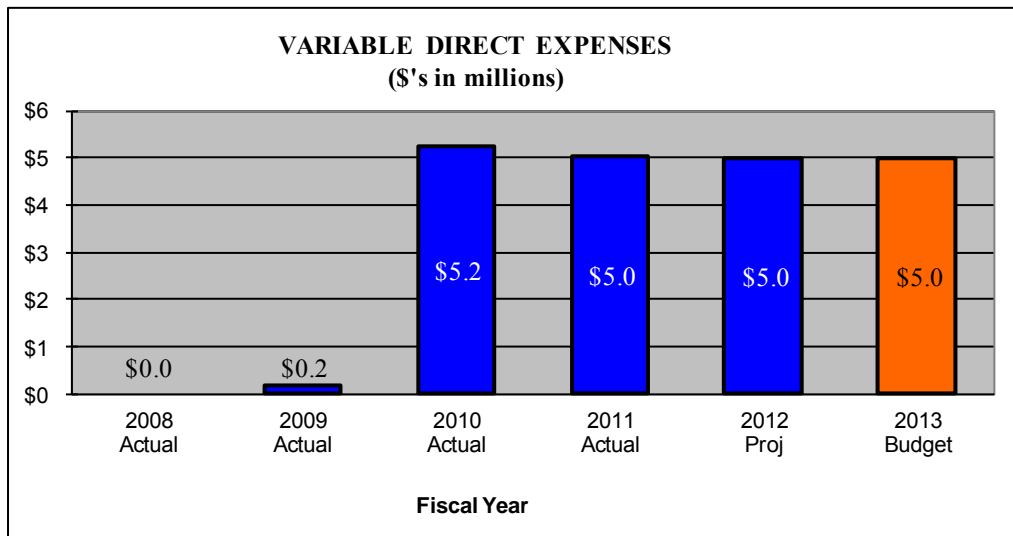
- Dental health education for children under age 21
- Primary and preventative health care: pediatrics, dental care and medical services for persons under age 21 except HIV-positive patients
- Lead poisoning screening for children ages 9 months to 6 years
- Prenatal care including dental services for pregnant women
- Family planning clinical evaluation, patient education, testing and treatment
- Sexually transmitted disease clinical evaluation, patient education, testing and treatment
- Immunization education and vaccine administration
- Chronic disease clinical evaluation, patient education, testing and treatment including mammography and other screening or preventative services for cardiovascular disease, asthma, diabetes or cancer
- HIV counseling, testing, treatment and referral not part of a primary service listed above but including dental services for HIV-positive persons
- Outreach or other Public Health Services rendered through the Institute for Healthcare Disparities

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2010, Variable Direct Expenses totaled \$5.2 million, of which \$5 million was to NHCC for Public Health Service. The NHCC contract is now the only item that is in this object code.



2013 BUDGET

The 2013 Adopted Budget for Variable Direct Expenses is \$5 million. There is no change from the 2012 projection because the Public Health Service Contract with NHCC remains the same.



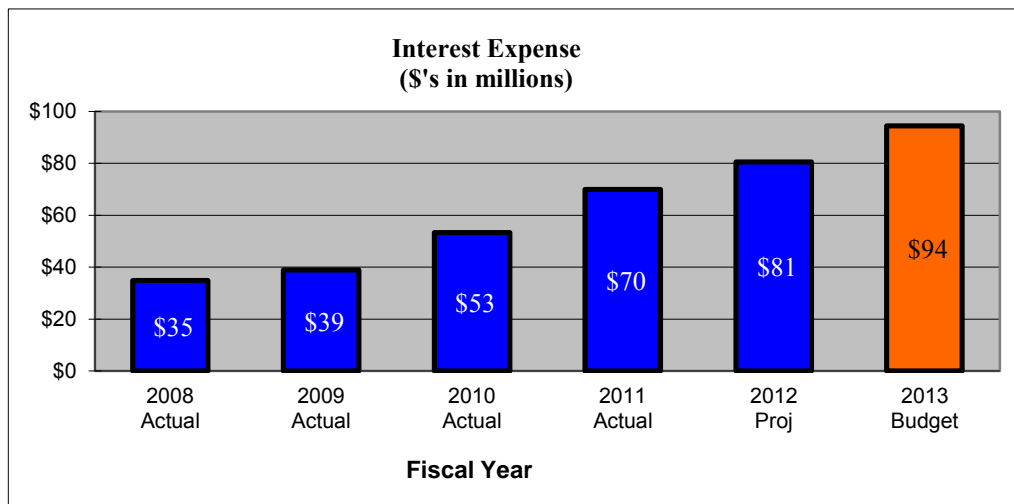
DEBT SERVICE INTEREST

DEFINITION

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

HISTORICAL TRENDS

The County’s debt service interest costs have increased in recent years to a projected \$81 million in 2012. As the County continues to invest in its infrastructure through the issuance of long-term bonds, the amount of interest payments increases each year. See “Debt Service Fund” for a further explanation of total debt service.



2013 BUDGET

The 2013 Adopted Budget includes \$94.4 million in interest payments, a 17.3% increase from the 2012 projection as the County continues to issue debt under its own authority. The total consists of \$86.1 million in the major funds and \$8.3 million in the Sewer and Storm Water Resources District Fund.



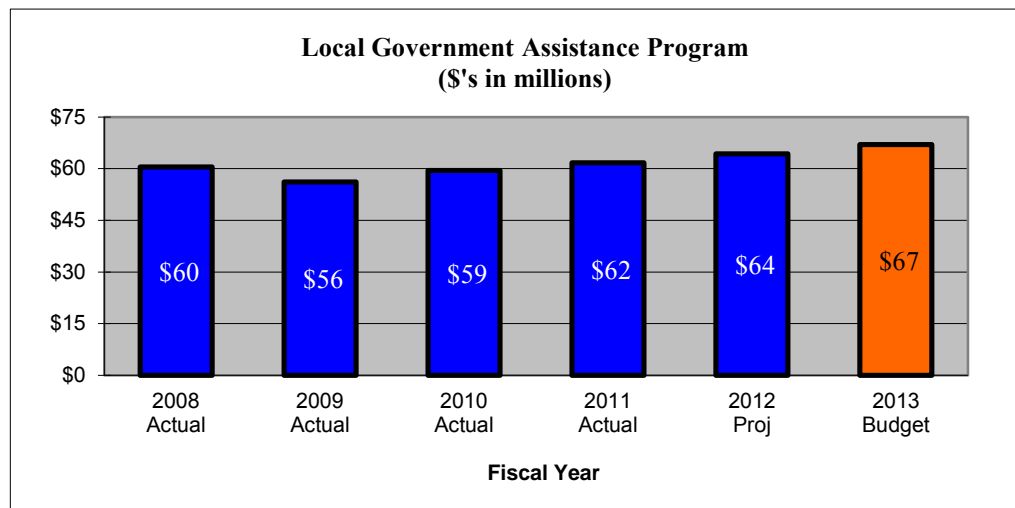
LOCAL GOVERNMENT ASSISTANCE PROGRAM

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, it is authorized to establish a local government assistance program to distribute sales tax collections to the incorporated villages. Since 2007, the County has distributed \$1.25 million to the villages annually.

HISTORICAL TRENDS

Distributions to local governments under the Local Government Assistance Program are based on the County's Sales Tax receipts and will fluctuate accordingly. Between 2008 and 2009, these distributions decreased by 7% due to the national economic downturn, which commenced during the latter part of 2008. In 2010, these distributions increased approximately 5%, reflecting a rebound in the County's Sales Tax receipts. This improvement in County Sales Tax receipts continued into 2011, and 2012 Local Government Assistance is projected to end the year at \$64 million.



2013 BUDGET

The 2013 Adopted Budget for Local Government Assistance is approximately \$67 million, which is about 4.1% greater than the 2012 mid-year projection. The increase is consistent with the County's sales tax growth anticipated for 2013, however, the Aid to Villages portion remains unchanged.



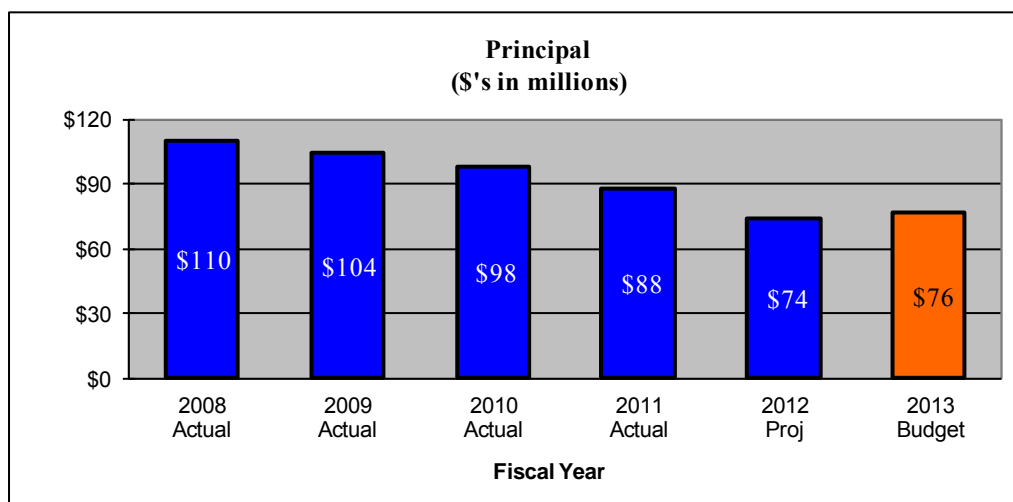
DEBT SERVICE PRINCIPAL

DEFINITION

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

HISTORICAL TRENDS

The County's principal payments have decreased steadily in recent years to a projected \$74 million in 2012 as its outstanding debt amortizes. However, the trend in principal payments should be considered in conjunction with debt service interest costs. Total debt service expense (principal and interest) will increase as the County continues to invest in its infrastructure through the issuance of long-term bonds. See "Debt Service Fund" for a further explanation of total debt service.



2013 BUDGET

The 2013 Adopted Budget includes \$76 million for principal payments, a 2.8% increase, which consists of \$62 million in the major funds and \$14 million in the Sewer and Storm Water Resources District Fund.



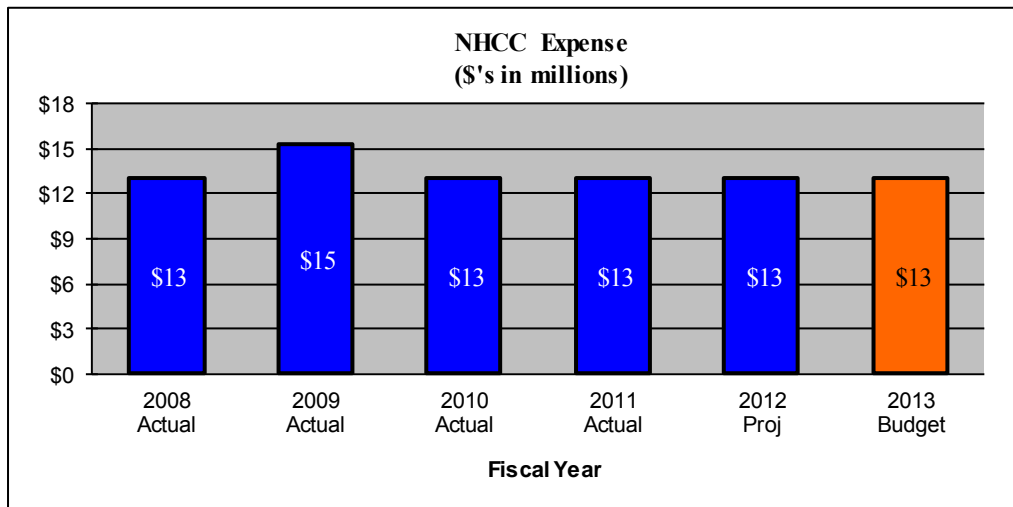
NASSAU HEALTHCARE CORPORATION

DEFINITION

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

HISTORICAL TRENDS

With the exception of 2009, this is an annual \$13 million obligation of the County in accordance with the aforementioned Successor Agreement. There was an additional \$2.3 million incurred in 2009 resulting from the County’s share of a retroactive Medicaid rate adjustment assessed by the New York State Department of Health relating to the years 1996 – 1999.



2013 BUDGET

The 2013 Adopted Budget continues to provide the Nassau Health Care Corporation with \$13 million for the Historic Mission payment.



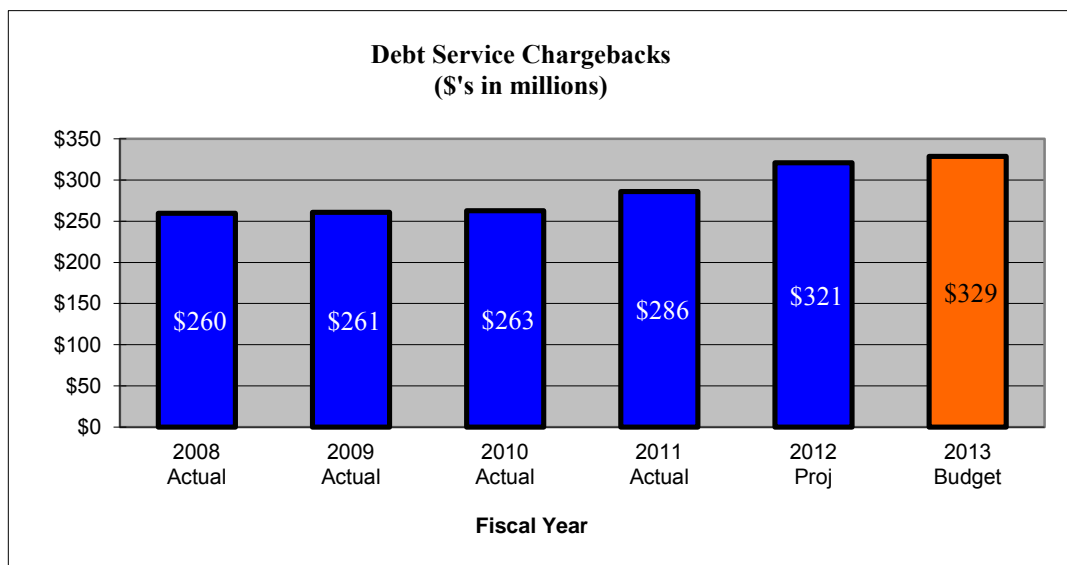
DEBT SERVICE CHARGEBACKS

DEFINITION

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

HISTORICAL TRENDS

Debt Service Chargebacks have steadily increased as the County continues to finance capital improvements and certain other expenses. The projected chargeback amount for 2012 is \$321 million, a 12% increase over 2011. See “Debt Service Fund” for a further explanation of total debt service.



2013 BUDGET

The 2013 Adopted Budget contains \$329 million in Debt Service Chargebacks to the major operating funds. This is a 2.3% increase from the projected 2012 expense due to growth in interest and principal expense on County and NIFA debt.



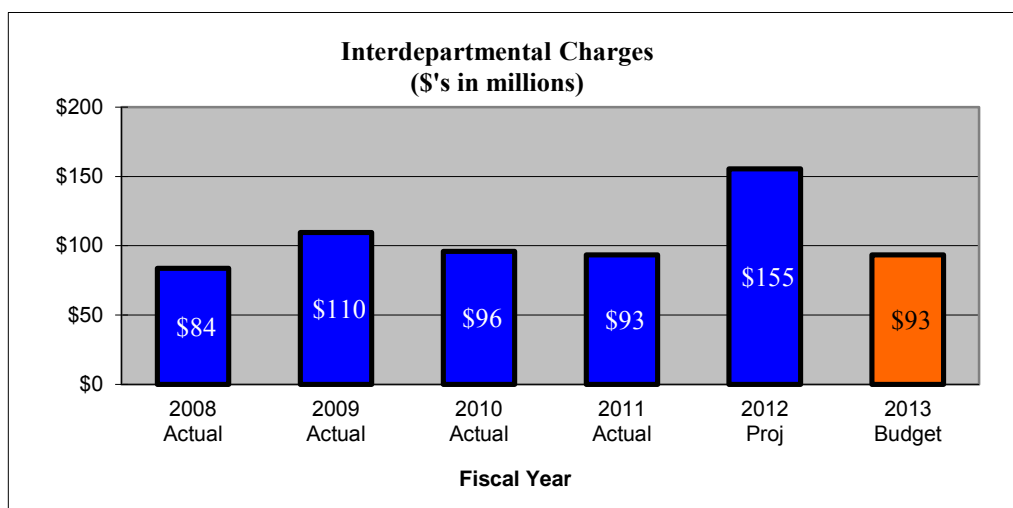
INTERDEPARTMENTAL CHARGES

DEFINITION

Interdepartmental Charges are charges for services performed by one County department for another County department. They also can be charges in connection with departments that collaborate and share resources for the purposes of providing a constituent service or program 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, records management, purchasing, facilities management, fleet services, mail services, and printing and graphic services, Workers' Compensation expenses, and County-related centralized indirect costs. Probation, Human Service and Social Service are examples of departments that collaborate to provide a constituent services or programs. Interdepartmental Charges are in the major fund structure of the County and do not address charges or transfers between the major funds and special districts, such as the Sewer and Storm Water Resource District and/or other distinct County entities, such as the Community College. The trend for Interdepartmental Charges will reflect the changes that occur in the County's shared services environment.

HISTORICAL TRENDS

Between 2008 and 2009, Interdepartmental Charges increased \$26 million or 31% from 2009 due to an increase in the County's centralized functions, particularly in the areas of legal services, facilities management, fleet services, public safety, and health and human services. In 2010, Interdepartmental Charges decreased by \$14 million primarily due to the reorganization of the fleet management functions and cost cutting initiatives implemented by the County. Interdepartmental Charges remained relatively flat in 2011. The 2012 mid-year projected expense is overstated due to recent legislation and policy decisions.



DESCRIPTION OF EXPENSE CODES



2013 BUDGET HIGHLIGHTS

The Fiscal 2013 Adopted Budget for Interdepartmental Charges is \$93.3 million, a 40% decrease from the 2012 projections due to a budget change that moved the Red Light Camera Fund into the General Fund thereby eliminating the need for associated Interdepartmental Charges.

INTERDEPARTMENTAL EXPENSE & REVENUES (in thousands)

BUYER	SELLER DEPARTMENTS													TOTAL
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	VS	CC	SS	BU ²	
BU	0	0	0	0	552	4,767	0	0	0	0	0	0	0	5,319
CC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FC	87	519	0	986	0	0	722	0	0	0	0	0	0	2,313
HE	0	742	0	1,778	0	47	3,128	0	0	0	0	45	411	5,740
HI	0	31	0	25	0	5	105	0	0	0	0	0	0	165
HS	101	521	0	1,284	0	122	1,745	0	0	0	0	64	0	3,838
IT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PK	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PDD	127	0	0	1,850	0	5,259	15,442	0	0	0	0	0	0	22,678
PDH	701	0	0	4,684	0	0	16,830	0	0	0	0	0	0	22,216
PB	0	0	0	681	0	1	208	0	0	0	100	117	0	1,108
PW	0	152	0	0	0	0	11,228	131	0	0	0	0	0	11,511
SS	268	2,613	379	6,201	0	1,857	4,111	551	372	346	150	0	420	16,849
TV	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VS	18	78	0	369	0	1	228	0	0	0	0	0	0	694
TOTAL	1,303	4,655	379	17,858	552	12,059	53,749	681	372	346	250	227	831	93,262

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



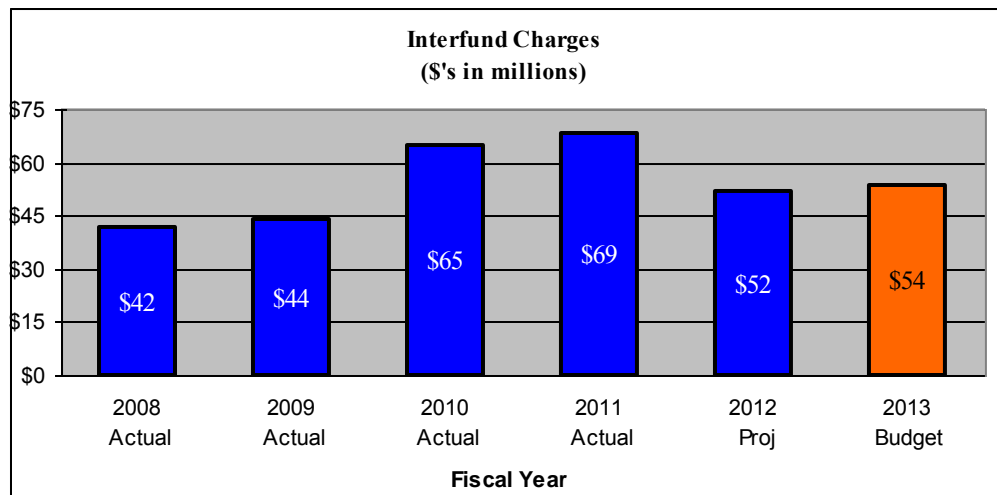
INTERFUND CHARGES

DEFINITION

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

HISTORICAL TRENDS

In 2008, Interfund Charges were attributable to chargebacks from the Department of Public Works to the Sewer and Storm Water Resources District Fund and from the Debt Service Fund to Sewer and Storm Water Resources District Fund. Debt Service for NHCC and OTB accounted for \$16 million in the General Fund. The increase of 6.3% from 2008 to 2009 is due to an increase in the chargeback for the NHCC Guaranteed debt and the Sewer Debt Service chargeback. Fiscal Year 2010 included \$20.6 million transferred from the Red Light Camera Fund to the following agencies: Behavioral Health, Physically Challenged, Senior Citizens and Youth Board. Fiscal 2011 RLC transfers were \$23 million; other chargeback show a nominal increase. During the Adoption of the 2012 Budget, RLC charges were transferred from Interfund Charges Object Code to Interdepartmental Charges Object Code. This is the primary reason that the Interfund Charges are projected to decrease 24.6% to \$523 million in 2012 projection when compared to 2011 actual.



DESCRIPTION OF EXPENSE CODES



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for Interfund Charges contains \$53.6 million, which is a 3.9% increase compared to the 2012 projection. The 2013 Budget includes \$18.5 million for NHCC debt paid by the County and reimbursed by the NHCC, \$17 million for indirect cost, \$14 million for Sewer debt, and \$1.9 million for OTB debt.



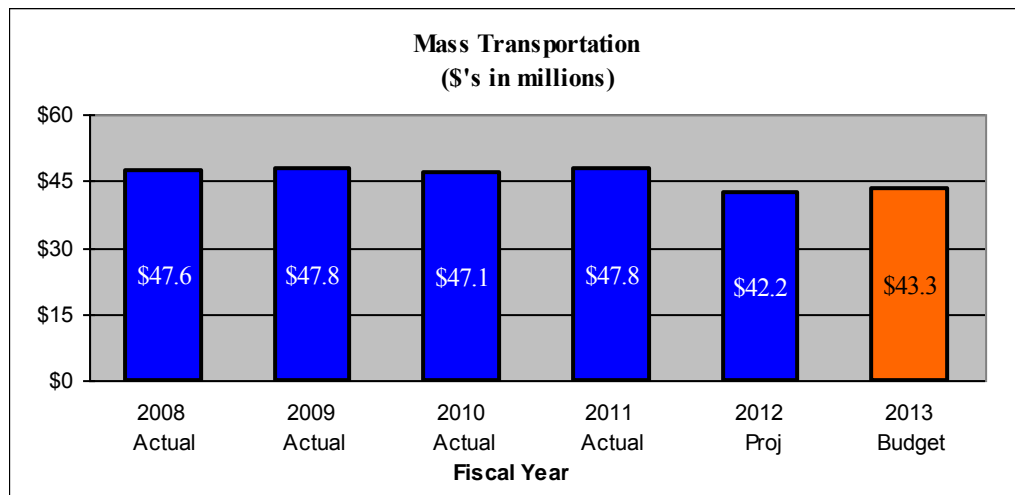
MASS TRANSPORTATION

DEFINITION

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

HISTORICAL TRENDS

Mass Transportation costs were relatively flat between 2008 and 2011, ranging from \$47 million to \$48 million. For 2012, these costs are projected to be \$42.2 million, a \$6.6 million decrease from 2011, which is primarily attributable to the County lowering its payments solely to meet the required subsidy for the Metropolitan Suburban Bus Authority to the minimally required amount of \$2.5 million instead of what previously was \$9 million.



2013 BUDGET

The 2013 Adopted Budget for Mass Transportation is \$43.3 million. The required STOA match for Nassau Inter-County Express (NICE) Bus services consists of \$1.9 million for fixed routes and \$609,500 for the Able-Ride Para transit routes, totaling \$2.5 million. The MTA-LIRR operating assistance totals \$11.6 million (mandated County match towards the STOA program), and \$29.1 million for the mandated LIRR Station Maintenance payment, which increased from \$28.1 million in the 2012 Adopted budget due to a CPI increase according to the agreement with the MTA.



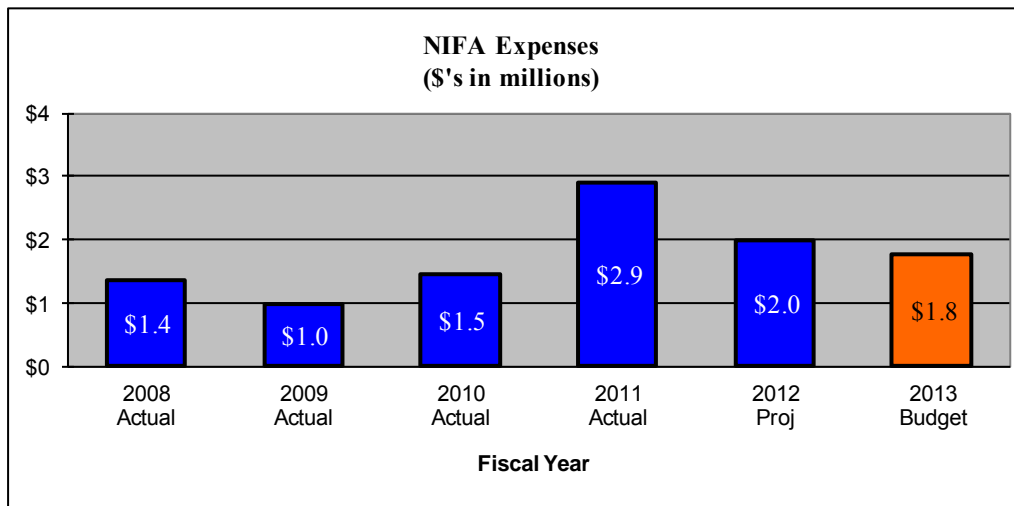
NIFA EXPENDITURES

DEFINITION

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

HISTORICAL TRENDS

NIFA expenditures were \$1.4 million in 2008 before declining to \$1 million in 2009. The 2010 NIFA expenditures were \$1.5 million and increased to \$2.9 million in 2011. This increase of almost 100% is attributable to administrative expenses associated with NIFA becoming a Control Board instead of an Oversight Board. The projection for 2012 is \$2 million.



2013 BUDGET

The Fiscal 2013 Adopted Budget assumes \$1.8 million for NIFA operating expenses, a 12.3% decrease from 2012 projected expense due to a reduction in control period-driven expenses.



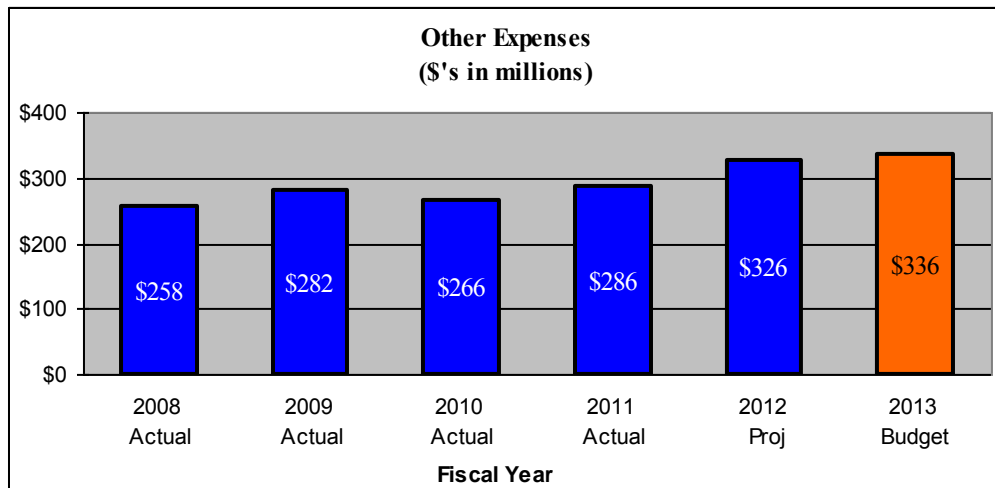
OTHER EXPENSES

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 lawsuits and damages, indigent criminal defense, Nassau Interim Finance Authority sales tax set-asides (see Debt Fund), building rental, insurance, community college tuition chargebacks, County association memberships, etc.

HISTORICAL TRENDS

Total Other Expenses were \$258 and \$282 million in 2008 and 2009, respectively. The major increases in 2009 were \$13 million in suits and damages, \$5.1 million in expense of loans, \$2.4 million in cost of issuance on refunding, and \$1.3 million in resident tuition. After an approximate 6% decline in 2010 to \$266 million, Other Expenses increased to \$286 million in 2011. The major increase in 2011 was \$16 million in NIFA set-asides. In 2012, the County is projecting \$326 million in Other Expenses. The major increases in the 2012 projection are \$20 million in Operations and Management Reserves (O&M) in the Sewer and Storm Water District and \$19 million in NIFA set-asides. The O&M reserve increase reflects the \$20 million budgeted amount compared to the prior year actual of \$0. The reserve is appropriated from fund balance each year pursuant to the Sewer Authority’s financing and acquisition agreement, however, the amount budgeted has never been used.



DESCRIPTION OF EXPENSE CODES



2013 BUDGET HIGHLIGHTS

Other Expenses total \$336 million in the 2013 Adopted Budget, a 2.8% increase from the 2012 projected expense. The largest components of this allocation are \$211.4 million for NIFA sales tax set-asides; \$43.8 million for Suits & Damages; \$26.1 million in O & M reserve in the Sewer and Storm Water Resources District; \$15.2 million for building rentals and insurance; \$13.8 million for indigent criminal defense; \$8.7 million in resident tuition; and Fashion Institute of Technology. In addition, the 2013 Adopted Budget provides \$12.1 million in contingency reserves.

APENDIX OO - OTHER EXPENSE

Fund	Subobject	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projections	2013 Adopted Budget
DSV	88988 EXPENSE OF LOANS	3,124,975	4,235,200	7,040,000	4,240,000
	88989 NIFA SET-ASIDES	199,223,214	217,983,946	218,041,741	211,394,858
	88993 NIFA REFUNDING	0	0	0	0
DSV Total		202,348,189	222,219,146	225,081,741	215,634,858
GEN	49949 PMT CITY OF LONG BEACH	106,233	106,233	106,233	106,233
	52952 LIDO-PT.LOOKOUT FIRE DISTRICT	5,775	5,775	5,775	5,775
	55955 NYS ASSN OF COUNTIES	56,977	58,686	58,686	60,750
	57957 NYS CO EXECUTIVES ASSN	13,345	0	0	0
	66966 LEGAL AID SOC OF NC	5,704,340	5,904,000	5,904,000	6,054,467
	67967 BAR ASSN NC PUB DFDR	7,505,308	6,574,300	6,574,300	7,729,564
	70970 RESIDENT TUITION	3,399,767	4,180,000	4,180,000	4,598,000
	79979 NATIONAL ASSOC OF COUNTIES	30,386	0	0	0
	87985 OTHER PAYMENTS	80,861	0	0	0
	87987 OTHER SUITS & DAMAGES	43,107,628	95,035,000	36,535,000	38,535,875
	93993 INSURANCE ON BLDGS	532,041	532,100	532,100	590,700
	94994 RENT	13,344,824	13,855,900	13,855,900	14,566,314
	97998 CONTINGENCY RESERVE	0	1,463,272	0	10,000,000
	6H60H PT LOOKOUT/LIDO LG BCH BUS RT	75,000	75,000	75,000	75,000
	6Q60Q HIPAA PAYMENTS	0	25,000	25,000	25,000
	7097F FIT RESIDENT TUITION	6,856,535	7,480,000	7,480,000	4,114,000
	8798A OTHER SUITS & DAMAGES-INTEREST	(305)	0	0	0
	8798B ATTORNEY FEES	105	0	0	0
	8798C ATTORNEY GROSS PROCEEDS	1,226,753	0	0	0
GEN Total		82,045,573	135,295,266	75,331,994	86,461,678
PDD	87987 OTHER SUITS & DAMAGES	115,863	3,047,100	3,047,100	3,000,000
	97998 CONTINGENCY RESERVE	0	13,414,516	0	1,613,626
	8798C ATTORNEY GROSS PROCEEDS	386,403	0	0	0
PDD Total		502,266	16,461,616	3,047,100	4,613,626
PDH	87987 OTHER SUITS & DAMAGES	241,678	1,770,000	1,770,000	1,700,000
	97998 CONTINGENCY RESERVE	0	10,091,202	0	500,000
	8798C ATTORNEY GROSS PROCEEDS	10,000	0	0	0
PDH Total		251,678	11,861,202	1,770,000	2,200,000
SSW	32932 OPERATIONS AND MANAGEMENT RESERVES	0	20,557,100	20,557,100	26,058,760
	87987 OTHER SUITS & DAMAGES	507,620	538,500	538,500	538,500
SSW Total		507,620	21,095,600	21,095,600	26,597,260
Grand Total		285,655,326	406,932,830	326,326,435	335,507,422



EARLY INTERVENTION / SPECIAL EDUCATION

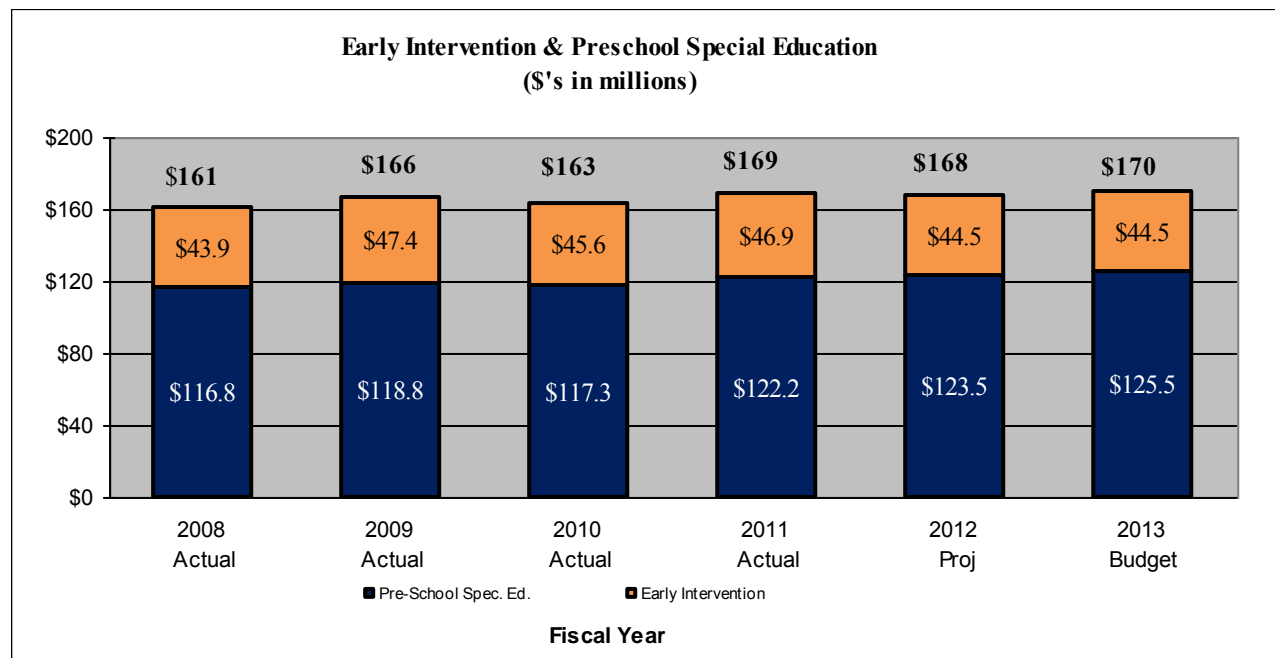
DEFINITION

Section 4410 of the New York State Education Law mandates the Preschool Special Education Program, which provides services to special needs children ages 3–5. The program also oversees financial support for Summer School programs for 5-21 year-olds and a Countywide transportation system for both Early Intervention (ages 0-3) and Preschool (ages 3–5).

Federal and State law mandate the Early Intervention Program, which provides specialized services for eligible developmentally delayed children from 0–3 years of age.

HISTORICAL TRENDS

Between 2008 and 2011, Preschool Special Education and Early Intervention expenses fluctuated because of changes in the configuration of services provided and in rate changes set by the State. The projection for these costs in 2012 is relatively flat with the prior year at \$168 million, reflecting the continued efforts by the County to manage the volume of Preschool services provided and reduced expenditures by changing transportation parameters. Additionally, Early Intervention reimbursement rates that are set by the State have been reduced resulting in lower costs.



DESCRIPTION OF EXPENSE CODE



2013 BUDGET

The 2013 Adopted Budget for total Early Intervention and Preschool Special Education is projected to increase by \$2 million to \$170 million, an increase of 1.2 % primarily due to fluctuating caseloads, third-party reimbursements, and increased service rates where allowable. The County will continue to contain these costs wherever possible.



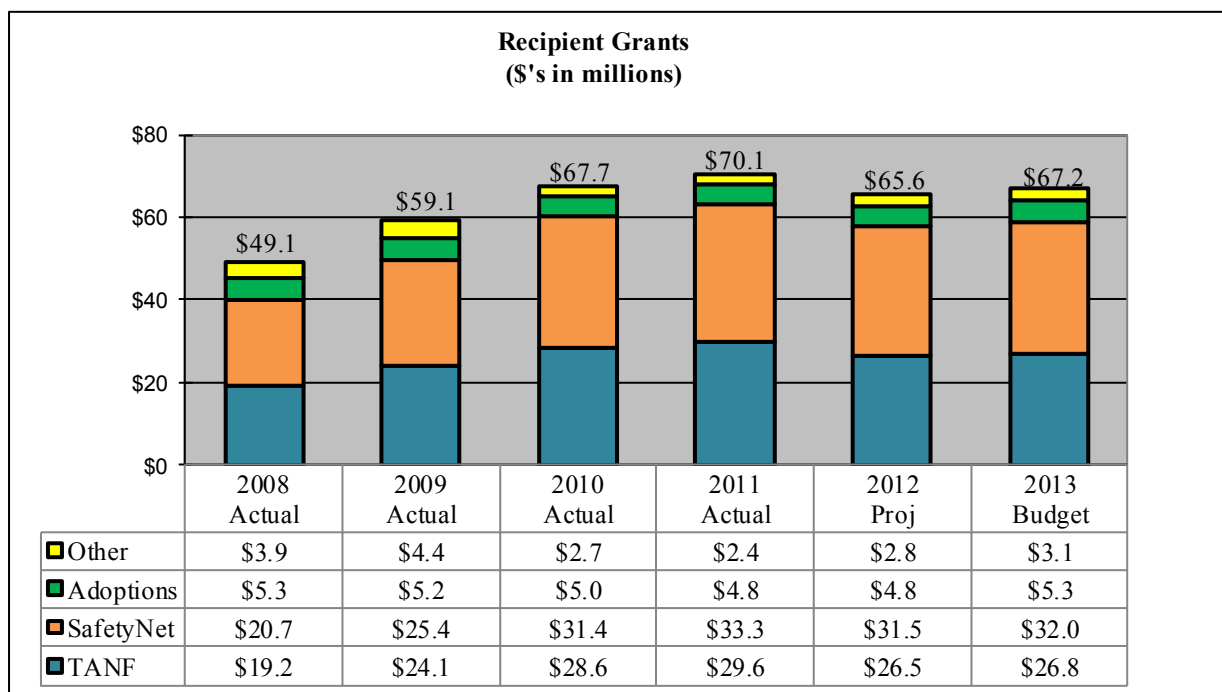
RECIPIENT GRANTS

DEFINITION

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

HISTORICAL TRENDS

Recipient Grant expenses to individuals and families in the TANF and Safety Net programs increased by 24% in 2009, 21% in 2010, and 5% in 2011, and projected to decrease by approximately 8% in 2012. From June 2009 to June 2010, TANF caseloads increased by 19.7%, while Safety Net caseloads increased 17.9%. These significant increases in TANF and SNA



DESCRIPTION OF EXPENSE CODES



expenses and caseload were a direct result of the economic downturn and high unemployment rates that began in 2008 and peaked in 2011. Since these programs are mandated by New York State and the Federal Government, the County's ability to reduce expenses is limited and subject to economic forces beyond its control. During this period, these increases in expense were slightly offset by decreased County costs for the HEAP program due to New York State's assumption of administering a significant portion of the program. With the troth of the economic downturn and beginning of recovery in 2011, the growth in TANF and SNA expenses and caseloads eased considerably and the overall expense for Recipient Grant increased modestly to \$70.1 million, which is 3.6% from 2010. As caseloads continue to decrease in 2012 along with a moderation of new applications, expenses for Recipient Grants in 2012 are projected to be \$65.7 million, a reduction of 6.3% from 2011, all of which can be attributable to reductions in TANF and SNA expenses. This decrease in expense is not absolute because from 2011 to 2012 many caseloads in TANF have reached or will reach their 60-month limit. These cases will then be qualified under the SNA program were the reimbursement rate dropped from 50% to 29% in April 2011. While a reduction in expenses is a positive, it is important to note that Recipient Grant expenses have increased about 45% from pre-recession levels with TANF and SNA accounting for virtually all of the increase. These programs serve as an economic "barometers," clearly indicating that economic recovery is weak and that mandated TANF and SNA expenses remain a financial burden for the County.

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for Recipient Grants is \$67.2 million, or 2.2% greater than the 2012 projections to provide for an anticipated increase in the number of caseloads. Over 88% of Recipient Grant funding is composed of payments made to clients eligible for the Temporary Assistance to Needy Families (TANF) or the Safety Net Assistance (SNA) programs.



PURCHASED SERVICES

DEFINITION

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

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

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

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

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

Adult Protective Services are provided to those 18 and older who are unable to protect their own interests. Title XX Day Care Services include assessing the need and arranging for services, and providing, supervising, monitoring and evaluating the provision of care for a child. Generally, those children must be age 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.

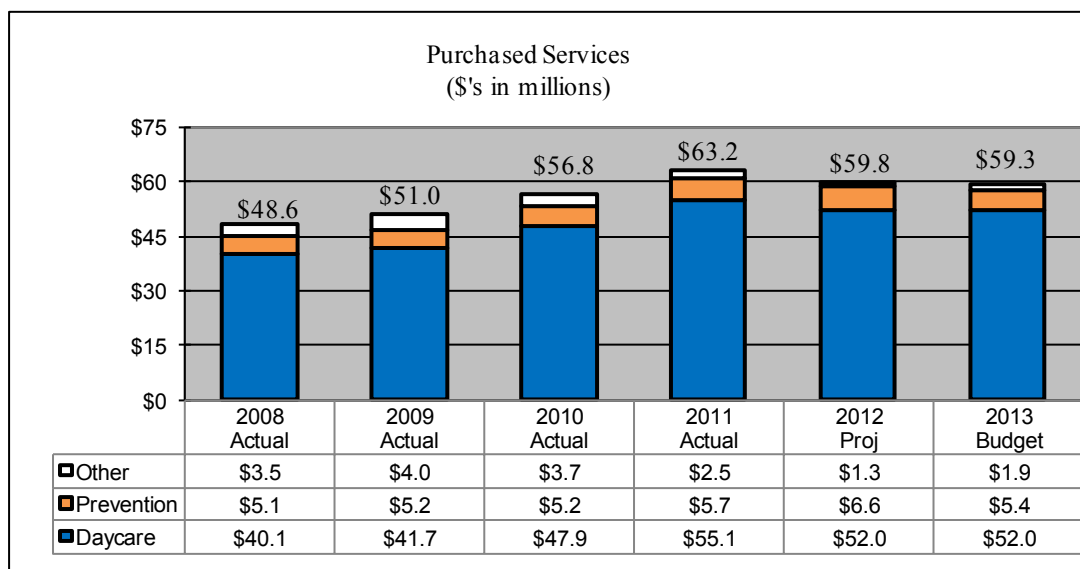
DESCRIPTION OF EXPENSE CODES



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

HISTORICAL TRENDS

In 2009, Purchased Services expenses were \$51.0 million, an increase of \$2.4 million from expenses in 2008. This increase was due to increased expenses in Homemaking Services, Group Day Care, and Protective Homemaker Adult services. In 2010, Purchased Services expenses increased \$5.8 million or 10.3% from expenses in 2009. This increase was primarily due to the continued increase in Group and Family Day Care caseloads due to families meeting the 275% poverty level requirements. In 2011, expenses were \$63.2 million, an increase of \$6.4 million or 11.2% from 2010. This increase was a result of the continued increase in Day Care caseloads. The main reason for these increases was the economic downturn that began late in 2008 and accelerated in 2009 and 2010. The 2012 mid-year projection for Purchased Services was \$59.8 million as reflected in the graph below. However, recent trends indicate that the cost will be \$65.7 million 2012.



2013 BUDGET

The 2013 Adopted Budget for Purchased Services is \$59.3 million. Although Day Care caseloads continue to increase, the County plans to revise the family income eligibility level from 275% to 200% of the poverty level. Nassau's current eligibility requirement provides benefits to residents whose earned income is up to 275% of the poverty level with the parents' family share contribution set at 20%. The Department reviewed the recent New York Public Welfare Association, Inc. (NYPWA) census on NYS counties Day Care requirements and determined that Nassau is generous regarding eligibility. Nassau is the only county in the State whose eligibility limit is currently set at the 275% level. It should be noted that Suffolk County

DESCRIPTION OF EXPENSE CODES



has reduced their family income eligibility level to 100%. In addition, Nassau County will be maintaining the family contribution rate at 20%, whereas, Suffolk County has increased the rate to 30%.



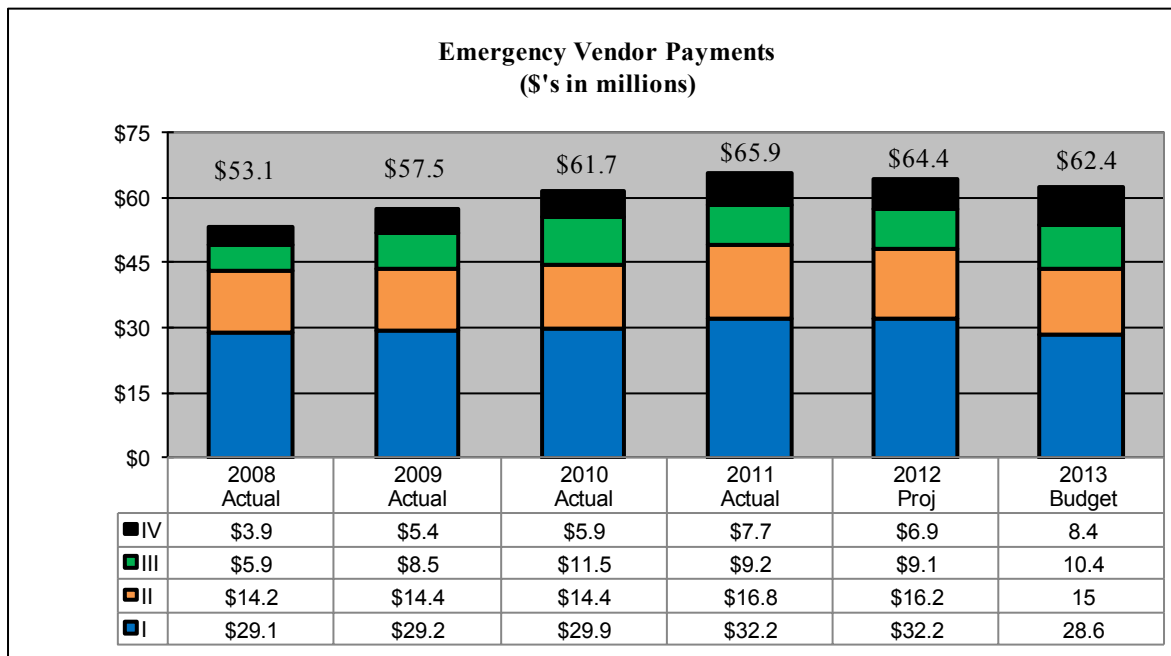
EMERGENCY VENDOR PAYMENTS

DEFINITION

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

HISTORICAL TRENDS

The trend of increasing caseloads in the TANF and SafetyNet programs along with payments to utilities were primarily responsible for the increase in Emergency Vendor Payments between



(I) = RM & BRD for JV (Juveniles) P.I.N.S (People in Need of Supervision)

DESCRIPTION OF EXPENSE CODES



- (II) = Special Education
- (III) = Shelter for TANF/SN
- (IV) = Utilities/ Other

2008 and 2011. (See (III) = Shelter for TANF/SN and (IV) = Utilities/Other in the graph.) During this period, Emergency Vendor Payments increased approximately 24% from \$53.1 to \$65.9 million. The primary reason for this significant increase was the need for TANF and Safety Net shelter care services due to the economic downturn. In 2012, projected Emergency Vendor Payments are \$64.4 million, an approximate \$1.5 million decrease from 2011 levels, primarily due to lower caseloads in the TANF and Safety Net programs. The latter reflects both the impact and weakness of the economic recovery that began in 2011.

2013 BUDGET

The 2013 Adopted Budget for Emergency Vendor Payments is \$62.4 million, a 3.1% decrease as a result of negotiating lower shelter rates. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services range from providing shelter to citizens in need, paying utility companies to maintain services and providing institutional care to a foster child or a child having special needs.



MEDICAID

DEFINITION

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

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

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

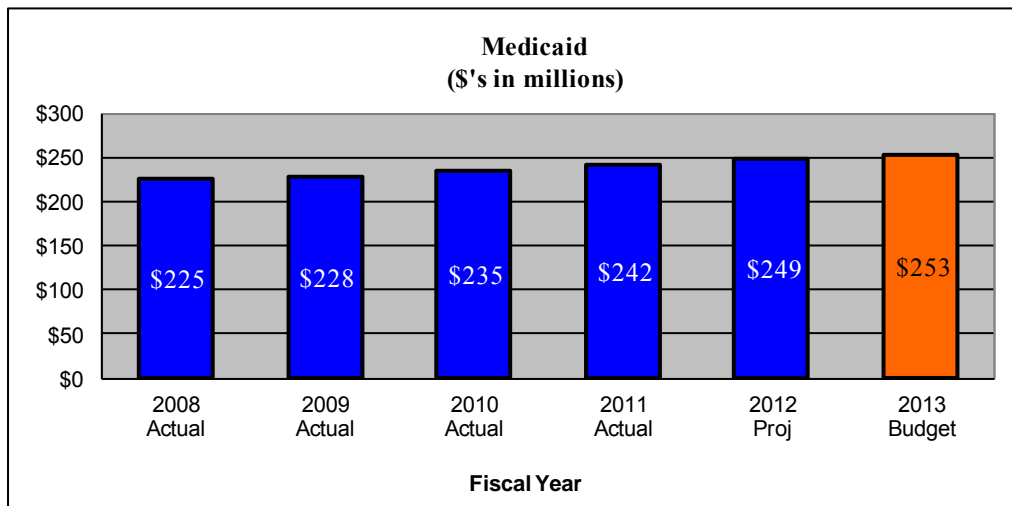
Eligibility for Medicaid is administered through the Nassau County Department of Social Services (DSS). The State pays medical providers for services rendered on behalf of Nassau patients and bills the County its share through weekly billing reports from the Medicaid Management Information System. The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

DESCRIPTION OF EXPENSE CODES



HISTORICAL TRENDS

In 2008, Nassau County's local share was the 2005 base level plus 9.75% or \$225 million. In 2009, the rules of the Medicaid cap first were applied. Growth in County expense was no longer based on the 2005 level. Actual Medicaid expense in 2009 was \$228 million, 1.2% greater than in 2008. In 2010, expenses were \$237 million, or \$7.0 million higher than 2009. In 2011, expenses were \$242 or \$7.4 million higher than 2010. Medicaid in 2012 is projected to be approximately \$249 million or about \$7 million higher than 2011.



2013 BUDGET

The 2013 Adopted Budget for Medicaid is \$253.0 million, a 1.7% increase from the 2012 projection due to the revised Medicaid cap of 2% for the County share portion, partially offset by lower costs in transportation services, home aid services and health insurance premiums. The new Medicaid cap is a result of the New York State 2012-2013 budget that reduces annual escalating costs of Medicaid for counties and county property taxpayers by bringing the cap down from 3%, since its inception in 2006, to 2% in 2013. In 2014, the Medicaid cap will be further reduced to 1%, and in 2015 the Medicaid local share cap will be flat. This will help lower the burden on the local County share.



FUND BALANCE

DEFINITION

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

HISTORICAL TRENDS

Accumulated fund balance has continued to decrease as the County faces significant fiscal challenges. Additionally, at the end of 2011, the Legislature failed to approve the bonding to fund an accrual for \$43.1 million of refund payments to residential and commercial property taxpayers who successfully challenged their assessments. Consequently, the expense was covered from accumulated fund balance in the General Fund.

2013 BUDGET

The 2013 Adopted Budget appropriates \$10 million from Fund Balance in the General Fund to provide contingency funds. In the Sewer and Storm Water Resources District Fund, \$49 million of Fund Balance is appropriated to stabilize associated tax rates.



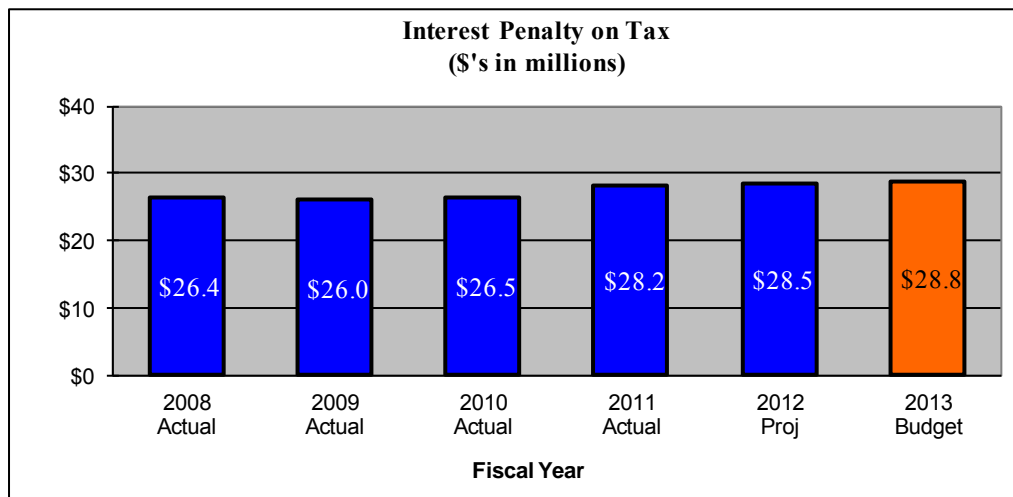
INTEREST PENALTY ON TAX

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

HISTORICAL TRENDS

The County contracts with an outside vendor to sell all liens at an Annual Tax Lien Sale. The Administration had taken an active role in selling old liens and contracts working with an outside vendor. The remaining inventory of liens consists of very old liens and liens of properties in litigation. Interest Penalty between 2008 and 2010 was relatively flat and rose about 6% in 2011.



The increase was attributable to the downturn in the economy, which led to higher collections of interest and penalties on delinquent taxes. Revenue for 2012 is projected at \$28.5 million,

DESCRIPTION OF REVENUE CODES



essentially flat compared to the prior year but continuing to reflect a higher delinquency rate since 2011 attributable to the economy.

2013 BUDGET

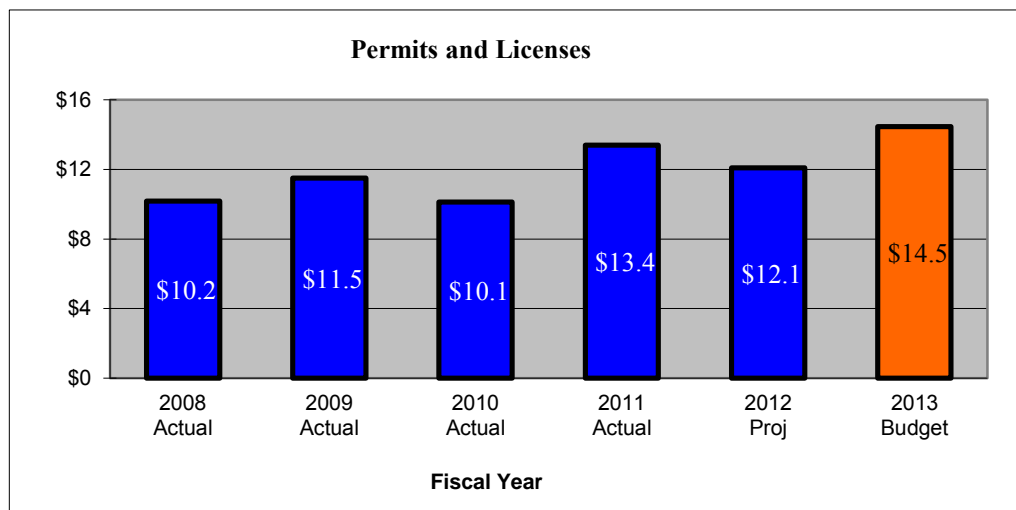
The 2013 Adopted Budget for Interest Penalty on Tax is projected to increase \$300,000 to \$28.8 million, a 1% increase over the 2012 projection. This will continue a trend that began in 2011 of higher collections of interest and penalties on delinquent taxes due to the downturn in the economy.



PERMITS AND LICENSES

DEFINITION

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



HISTORICAL TRENDS

Permits and Licenses revenues were \$10.2 million in 2008; rose to \$11.5 in 2009; and declined to \$10.1 million in 2010. These revenues are projected to be \$12.1 million for 2012. Some of the year-to-year fluctuations are attributed to renewal cycles of licenses, which produce peaks in receipts and volume.

The Health Department is projected to generate \$4.1 million in 2012 in fee income for a variety of permits and licenses the department issues. Their largest revenue stream is from the issuance of food establishment permits followed by the storing and handling of hazardous material permits, which generate \$1 million for the County. Effective August 1, 2012, the Nassau County

DESCRIPTION OF REVENUE CODES



Board of Health increased these fees. The Police Department is projected to generate \$3.7 million in fees associated with the issuance of burglar alarm and pistol permits. The Office of Consumer Affairs is projected to generate \$2.8 million in revenue for a range of fees from the licensing of home improvement contractors to registering non-bank automated teller machines (ATM's). The balance of the revenue within this category is primarily derived from the Department of Public Works issuing permits for road openings and verification of sewer connections.

2013 BUDGET

Permits and Licenses Fees in the 2013 Adopted Budget reflects \$2.3 million, a 19.4% increase from the 2012 projection. The Health Department's permit and license revenue is \$5.7, which is a \$1.6 million, or 38.9% increase primarily attributable to permits issued to food establishments and for the storing and handling of hazardous materials. The Police Department expects to collect \$3.7 million in alarm and pistol permit fees. The Department of Public Works revenue is \$1.4 million for road openings, sewage connections, and verification of permits. Revenues for the Police and Public Works Department are expected to be flat with the 2012 projection. The Office of Consumer Affairs 2013 Adopted revenue is \$3.6 million, which is \$858,943, a 31% increase from the 2012 projection. The increase is due to the department anticipating a higher renewal of home improvement licenses in 2013 due to the cyclical two-year renewal, which produces approximately 1,500 more licenses.



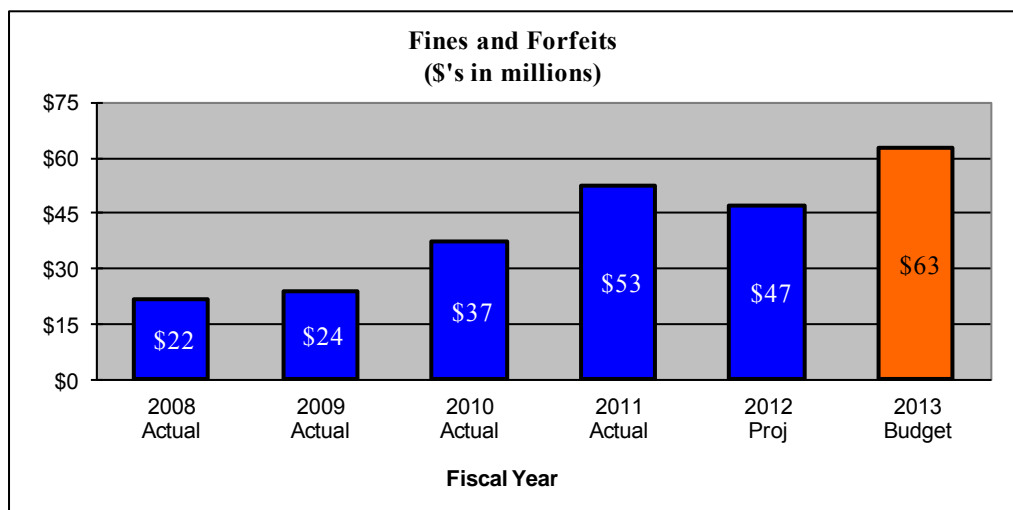
FINES AND FORFEITS

DEFINITION

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

HISTORICAL TRENDS

The revenue associated with Fines & Forfeits had a slight increase between 2008 and 2009 due to the implementation of the Red Light Camera Program (RLCP) during the latter part of 2009. The increase from 2009 to 2010 reflects a significant increase in the number of cameras put into service under the RLCP (from 40 at Year-End 2009 to 116 at Year-End 2010). By Year-End 2011, there were 152 cameras in service, which primarily explains the increase in Fines and Forfeits Revenues between 2010 and 2011. For 2012, Fines and Forfeits are projected to be \$47 million, a reduction of \$6 million from 2011. This decrease primarily reflects a recent moderation of monthly revenues from previous levels in the RLCP.



DESCRIPTION OF REVENUE CODES



2013 BUDGET

The revenue for Fines and Forfeits is expected to increase by approximately \$15.4 million, a 33% increase in the 2013 Adopted Budget from the 2012 projection. A major contributing factor is an amendment increasing administrative fees and legislative approval to add 50 intersections to the RLCP. The increase is attributed to: Traffic and Parking Violations \$13.3 million; Police Department \$1.8 million; and Consumer Affairs \$442,400. The remaining revenue sources that accrue to this object code are from fines paid to the County Attorney's Office, Sheriff's Office, Department of Health, County Clerk and Treasurer's Office, which are expected to be flat from the 2012 projection.



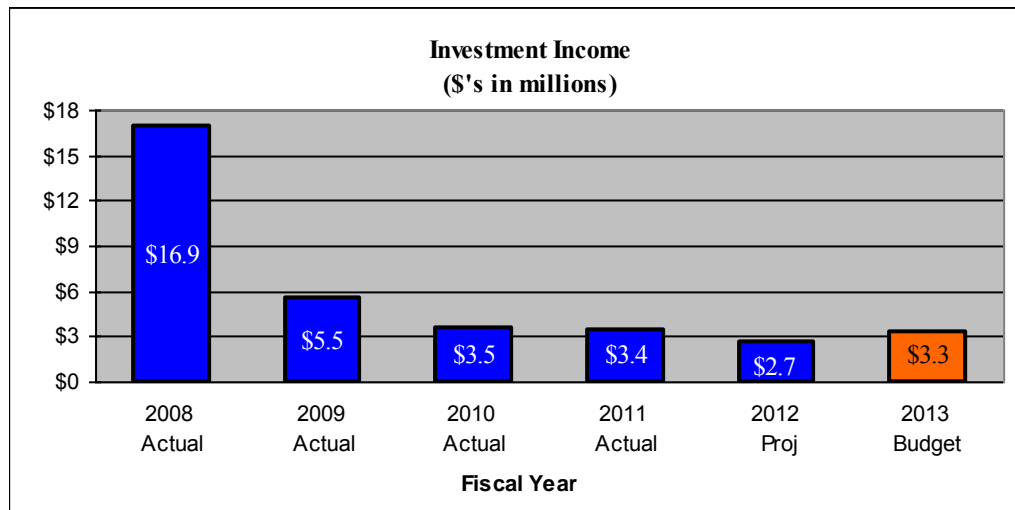
INVESTMENT INCOME

DEFINITION

In accordance with General Municipal Law, the County may invest excess cash in certificates of deposit, money market and time deposits, repurchase agreements, obligations of the United States Government, and obligations of the State of New York and its various municipal subdivisions.

HISTORICAL TRENDS

The balances in County investments in money market and interest bearing checking accounts average \$400 million a year. Starting in 2008 and continuing to the present, the economic downturn has resulted in a significant decline in short-term interest rates. Consequently, investment income declined sharply from \$16.9 million in 2008 to a 2012 projection of \$2.7 million.



2013 BUDGET

The 2013 Adopted Budget for Investment Income includes an increase of \$600,000 to \$3.3 million based on a projected increase in funds available for deposit and a slight increase in interest rates.



RENTS AND RECOVERIES

DEFINITION

Rents and Recoveries comprise three distinct categories of revenue.

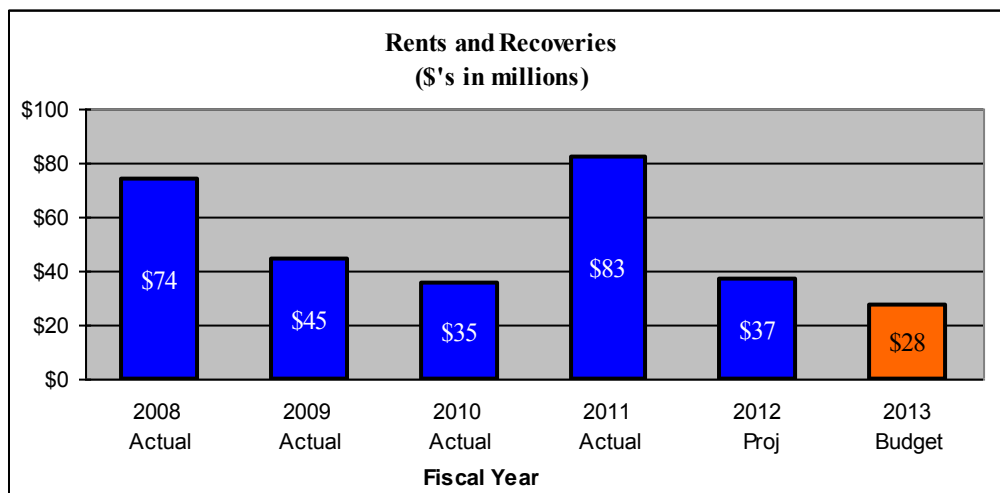
The first relates to rental income collected primarily through the Department of Public Works (Office of Real Estate Services) from tenants that occupy County buildings and facilities, including the Nassau Veterans Memorial Coliseum and the Mitchel Field Athletic Complex, and sales of excess land throughout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

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

A third category of this revenue relates to recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties as well as the Tobacco Settlement revenue.

HISTORICAL TRENDS

Because recoveries are heavily dependent on unplanned actions, annual receipts can vary widely.



DESCRIPTION OF REVENUE CODES



Rents and Recoveries decreased 40% between 2008 and 2009 due to fewer cancellations of prior year encumbrances and by less Tobacco Settlement revenues to cover the outstanding Tobacco Corporation debt. Fiscal Year 2009 includes \$15 million in Tobacco Proceeds. The decrease of 20% between 2009 and 2010 is attributable to Tobacco Proceeds no longer being available to the County. During 2011, Rents and Recoveries increased sharply to \$82 million because the County securitized various Mitchell Field Leases, which generated \$38 million. In addition, the County sold some Grumman Property, which yielded \$9.5 million in revenues to the General Fund. Rents and Recoveries are projected to total \$37 million for 2012, including \$12 million for various land sales.

2013 BUDGET

The 2013 Adopted Budget for Rents & Recoveries is \$27.6 million, a 25.9% decrease from the 2012 projection. The decrease is due to a non-recurring gain in 2012 related to a \$12 million reversal of prior year encumbrances in the Health Department. The 2013 Budget anticipates departmental prior year recoveries of \$6 million in the Office of Management and Budget, \$2 million in Health, and \$1.9 million in Social Services. In addition, County Attorney anticipates \$1.2 million in revenues associated with the settlement of various claims.

The 2013 Adopted Budget also includes \$6 million in the Department of Public Works – Real Estate for land sales and \$7.6 million for rents of County-owned property of which \$6 million is related to the Department of Public Works and \$1.6 million to the Parks Department.



REVENUE OFFSETS TO EXPENSES

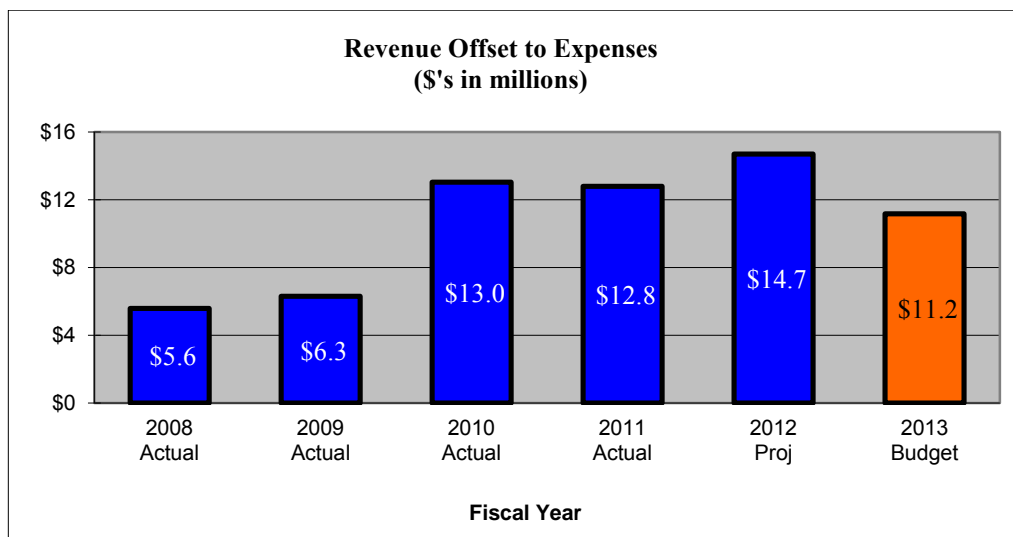
DEFINITION

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

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

HISTORICAL TRENDS

Revenue Offsets to Expenses have increased from \$5.6 million in 2008 to a projected \$14.7 million in 2012. The largest year-to-year increase was between 2009 and 2010 when these revenues more than doubled, going from \$6.3 million to \$13.0 million and was primarily attributable to newly imposed reimbursements of Fashion Institute of Technology (FIT) tuition, which comprised \$6.5 million of this increase.



2013 BUDGET

The 2013 Adopted Budget for Revenue Offset to Expense is \$11.2 million, a 23.8% decrease from the 2012 projected expense. This includes \$8.7 million from tuition reimbursements, and \$2.4 million in employee revenue for the Flexible Benefits Program. The decrease is due to elimination of Medicare Part D credit, which will be offset by lower premiums.



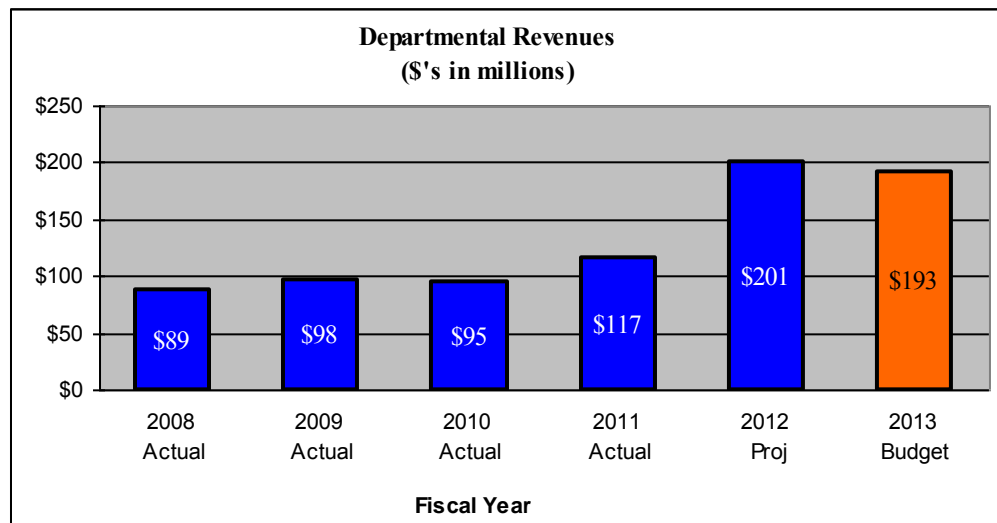
DEPARTMENTAL REVENUES

DEFINITION

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

HISTORICAL TRENDS

Between 2008 and 2011, Departmental Revenues increased 31.2%, from \$89 million to \$117 million. This was attributable to various fee increases in the County Clerk, and Parks Department, higher ambulance fees in the Police Department, and an increase in the number of Suffolk County inmates housed in the County’s correctional facility. The 2012 projection for Departmental Revenues is \$201 million, highlighted by approximately \$45.6 million for Nassau Inter-County Express (NICE) Bus services of which \$43.8 million is fare box. All fare box revenue is used to fund the Fixed Route Bus and Para-Transit Operation, Management and License agreement with Veolia Transportation Services, Inc. Prior to 2012, the County paid the MTA for bus service and fare box revenue was not included in the budget. The remaining increase from 2011 to 2012 is due to the imposition of service charges upon exempt users for the use of sewage facilities maintained by the Sewer and Storm Water District in accordance with Section 1231 of the Charter.



DESCRIPTION OF REVENUE CODES



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for Departmental Revenue is \$192.6 million, which is approximately \$8.1 million or about 4% less than the 2012 projection. The decrease is due to various changes within departments, including the Correctional Center projected decrease for the housing of excess Suffolk inmates.

In the Sewer and Storm Water District, the imposition of sewage facility service charges on prior exempt users did not occur as anticipated in 2012. The County expects this fee to be imposed in 2013 but not at the projected amount in the 2012 Adopted Budget.

The Office of the Assessment will account for \$3.1 million in revenue attributable to a proposed Tax Map Verification Fee, which is a service fee to access, acquire and maintain the most current certified information on each tax map parcel used in any land document recording records. This fee has been in place in Suffolk County for a few years.

These projected decreases in Departmental Revenues are offset by various fee amendments in Fire Commission, Parks, County Clerk, Purchasing and Social Services.

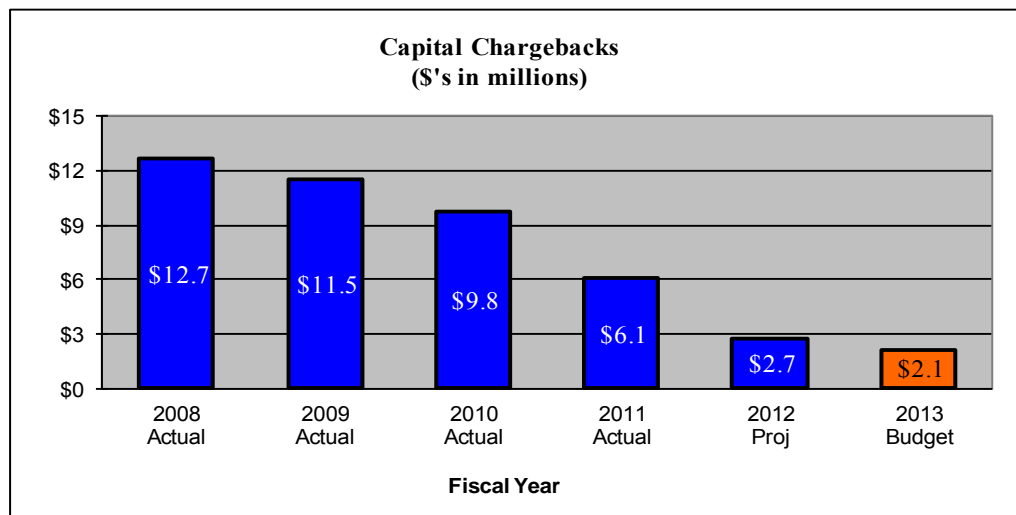


CAPITAL BACKCHARGES

DEFINITION

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

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



HISTORICAL TRENDS

Capital Backcharges have been trending down since 2008. Charges for 2008 included approximately \$3 million of Real Estate related charges for projects dating back to 2003. Excluding the impact of these retroactive charges booked in 2008, the implementation of the INTIME Employee Timekeeping System during 2009 primarily accounted for the difference

DESCRIPTION OF REVENUE CODES



between 2009 and 2008. The decline in 2010 was primarily attributable to a significant decrease in staff who worked on Capital projects resulting from a retirement incentive offered by the County in August 2009. This downward trend continued in 2011 and 2012. In 2011, the County's ability to borrow was limited by the Nassau Interim Financing Authority (NIFA), which instituted a control period over County finances on January 26, 2011.

The projection for 2012 is \$2.7 million, a 56% reduction from 2011 and is primarily attributable to a change in accounting treatment for these charges. Instead of recognizing revenue, Capital Backcharges for expenses related to salaries and fringe benefits are currently being booked as offsets to salaries and fringe benefits expenses. Charges not related to salaries or fringe benefits continue to be recognized under Capital Backcharges Revenue.

2013 BUDGET

The 2013 Adopted Budget for Capital Backcharges \$2.1 million, a 20.8% decrease from the 2012 projection. The methodology for calculating capital backcharges was changed in 2012 from grossing up revenues and expenses to recording expense related to salaries and fringes in the Capital Fund. This change explains the decrease of 80% between the 2012 Adopted Budget and the 2013 Adopted Budget. The total expense adjustment in salaries and fringes in the 2013 Adopted Budget is \$9.2 million for the following: Department of Public Works, Department of Information Technology, Office of the Comptroller, Office of Management and Budget, and Civil Service Commission.

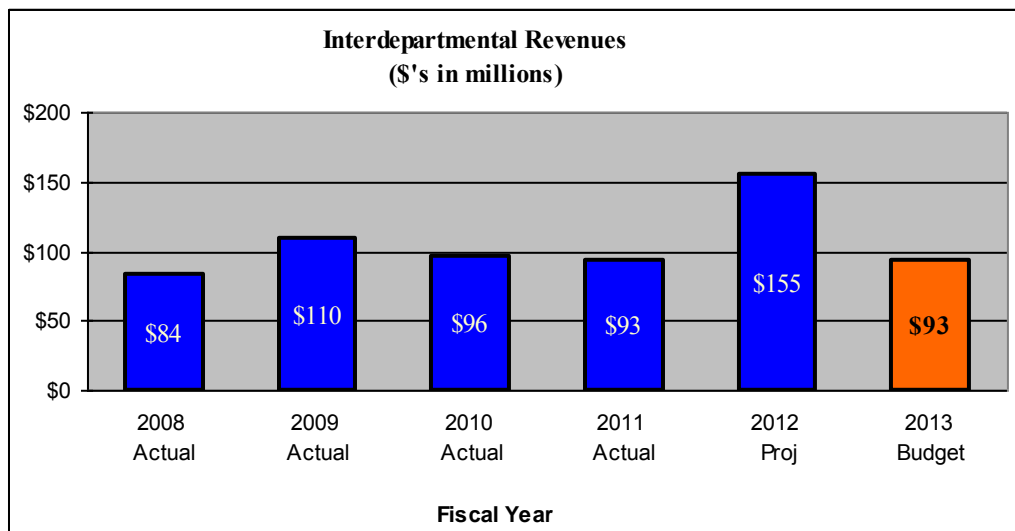
Capital Backcharge currently represent charges for indirect cost for Department of Public Works and Other Than Personal Services (OTPS) expense for the Department of Information Technology.



INTERDEPARTMENTAL REVENUES

DEFINITION

Interdepartmental Revenues are revenues for services performed by one County department for another County department and can 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, records management, purchasing, facilities management, fleet services, mail services, printing and graphic services, Workers' Compensation expense, and County related centralized indirect costs. Probation, Human Services and Social Services are examples of departments that collaborate on providing a constituent service or program deliverable. Interdepartmental Revenues are revenues received within the major fund structure of the County and do not address charges or transfers between the major funds and special districts, such as the Sewer and Storm Water Resource District and/or other distinct County entities, such as the Community College. The trend for Interdepartmental Revenue will reflect the changes that occur in the County's shared services environment. This trend is likely to increase as staffing numbers decrease and more services are shared between departments.



HISTORICAL TRENDS

Between 2008 and 2009, Interdepartmental Revenues increased \$26 million or 31% from 2008 due to an increase in the County's centralized functions, particularly in the areas of legal services, facilities management, fleet services, public safety, and health and human services. In 2010, Interdepartmental Revenues decreased by \$14 million dollars primarily due to the

DESCRIPTION OF REVENUE CODES



reorganization of fleet management functions and cost-cutting initiatives implemented by the County. Interdepartmental Charges remained relatively flat in 2011. The 2012 mid-year projected revenue is overstated due to recent legislation and policy decisions.

2013 BUDGET

The Fiscal 2013 Adopted Budget for Interdepartmental Revenues is \$93.3 million, a 62.2% decrease from the 2012 projections due to a budget change that moved the Red Light Camera Fund into the General Fund, thereby eliminating the need of associated Interdepartmental Revenues.

INTERDEPARTMENTAL EXPENSE & REVENUES (in thousands)

BUYER	SELLER DEPARTMENTS													TOTAL
	CF	IT	HS	PW	PDD	PDH	BU ¹	AT	DA	VS	CC	SS	BU ²	
BU	0	0	0	0	552	4,767	0	0	0	0	0	0	0	5,319
CC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FC	87	519	0	986	0	0	722	0	0	0	0	0	0	2,313
HE	0	742	0	1,778	0	47	3,128	0	0	0	0	45	411	5,740
HI	0	31	0	25	0	5	105	0	0	0	0	0	0	165
HS	101	521	0	1,284	0	122	1,745	0	0	0	0	64	0	3,838
IT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PK	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PDD	127	0	0	1,850	0	5,259	15,442	0	0	0	0	0	0	22,678
PDH	701	0	0	4,684	0	0	16,830	0	0	0	0	0	0	22,216
PB	0	0	0	681	0	1	208	0	0	0	100	117	0	1,108
PW	0	152	0	0	0	0	11,228	131	0	0	0	0	0	11,511
SS	268	2,613	379	6,201	0	1,857	4,111	551	372	346	150	0	420	16,849
TV	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VS	18	78	0	369	0	1	228	0	0	0	0	0	0	694
TOTAL	1,303	4,655	379	17,858	552	12,059	53,749	681	372	346	250	227	831	93,262

BU¹ Indirect Cost; BU² Workers Comp.

Note: In thousands



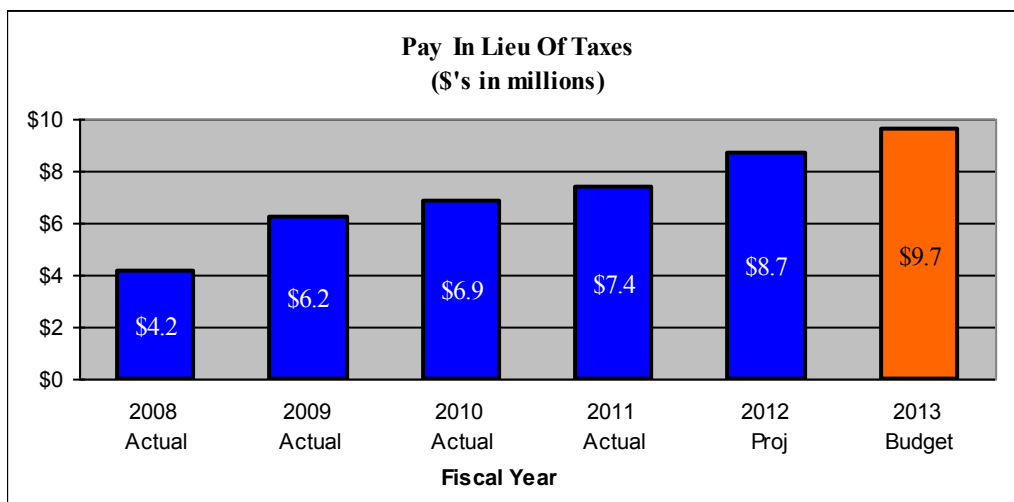
PAYMENTS IN LIEU OF TAXES

DEFINITION

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

HISTORICAL TRENDS

Between 2008 and 2010, PILOT revenue increased approximately 64% from \$4.2 million to \$6.9 million, primarily due to a proliferation of new PILOT contracts with the various IDAs within the County. It was also due to new contracts on properties held by organizations where the property would normally be considered tax-exempt (e.g., Long Island Power Authority as a New York State Authority). PILOT Revenues for 2011 were \$7.4 million, relatively flat with 2010. The 2012 projection is \$8.7 million, an estimated 18% increase over the 2011 level and is primarily due to many older PILOTS entering an “Acceleration Phase” in their respective agreements. Payments associated with PILOT agreements generally start low, stay flat for three years, and then increase thereafter over time.



DESCRIPTION OF REVENUE CODES



2013 BUDGET

The 2013 Adopted Budget for PILOT revenue totals \$9.7 million, an increase of 11.4%. The increase is due to older PILOTS entering an “Acceleration Phase” in their respective agreements. This amount reflects a total of 86 PILOT agreements in the County, 40 of which are in the Town of Hempstead.



CAPITAL RESOURCES FOR DEBT

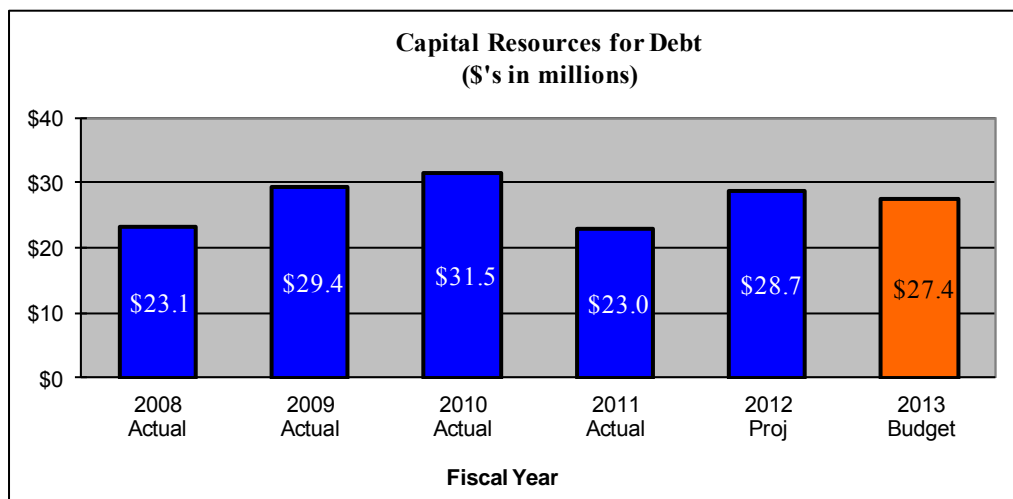
DEFINITION

Capital Resources for Debt includes excess cash in closed capital projects and premiums received on County borrowings. The County uses the funding to pay principal and interest on long-term debt.

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

HISTORICAL TRENDS

Capital Resources for Debt between 2008 and 2010 increased 36% due to receipts of premiums on bonds in connection with County bond issuances. The \$8.5 million or 27% decrease in 2011 was the result of a decrease in bond premiums. The projected revenue increases in 2012 are because bond proceeds used to pay suits and damages, previously not included in the Operating Budget, were moved to this budget code.



2013 BUDGET

The 2013 Adopted Budget contains \$27.4 million in Capital Resources for Debt revenue, an increase of 4.5%, which is primarily in bonds proceeds that will be used to pay for certain suits and damages expenses.



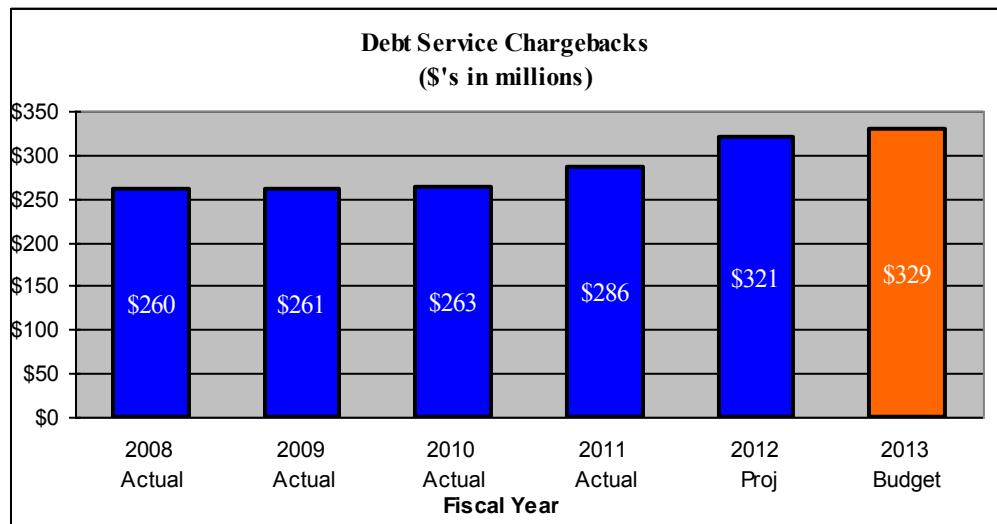
DEBT SERVICE CHARGEBACK REVENUES

DEFINITION

The County budgets all debt service interest, principal and set-aside payments in the Debt Service Fund. These expenses are then charged to the major operating funds on a project-by-project basis. Debt Service Chargeback Revenues reflects payments into the Debt Service Fund from the General, Fire Prevention, Police Headquarters and Police District Funds to enable the County to allocate its debt service expense to the correct tax base.

HISTORICAL TRENDS

The chargeback has steadily increased as the County continues to borrow for capital improvements. The projected chargeback in 2012 is \$321 million, a 12% increase. See “Debt Service Fund” for a further explanation of total debt service.



2013 BUDGET

The 2013 Adopted Budget contains \$329 million in chargeback revenue in the Debt Service Fund. This is a 2.3% increase from the 2012 projected amount due to growth in the amount of interest and principal expense on County and NIFA debt.



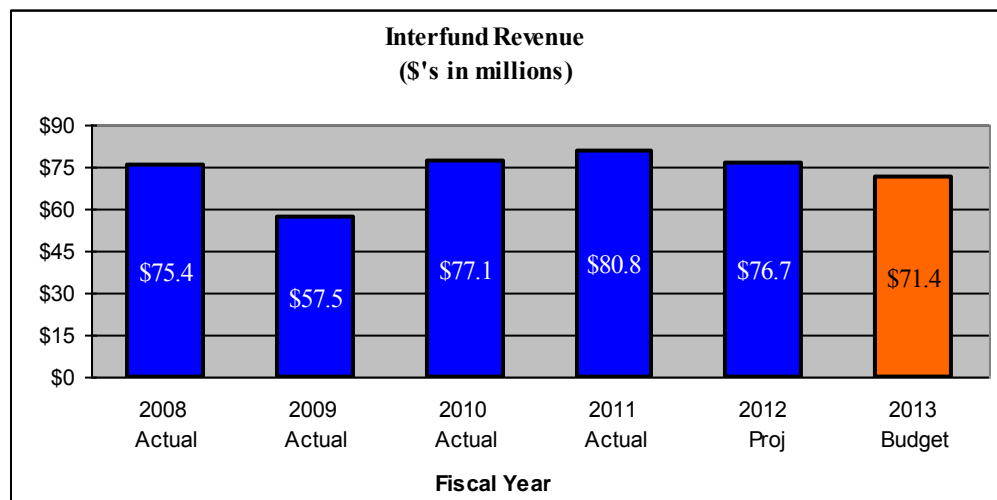
INTERFUND REVENUES

DEFINITION

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

HISTORICAL TRENDS

In 2009, Interfund Revenue was \$57.5 million, a decrease of approximately \$18 million from the prior year and was mostly related to the use of funds in 2008 from the Pension Reserve Fund. In 2009, funds from the Pension Reserve Fund were not used, but there was an increase of Intefund Transfers related to Debt Service for the Sewer and Environmental Bond Funds. In 2010, Interfund revenues rebounded to 2008 levels largely due to the inclusion of revenues generated from the County's Red Light Camera (RLC) Program. Interfund Revenues for 2011 increased



by \$3.7 million from the 2010 actual, with the variance attributable to a higher Interfund Revenue Transfer related to Debt Service from the Sewer and the Environmental Funds. This was partially offset by a decrease from revenues generated from the RLC Program. During the Adoption of the 2012 Budget, RLC charges were transferred from Interfund Charges to Interdepartmental Charges. This transfer partially explains the decrease of \$4.1 million between 2011 actuals and 2012 projections. The projections for 2012 include a transfer of \$10.4 million

DESCRIPTION OF REVENUE CODES



from the Employee Benefits Accrued Liability Reserve Fund partially to fund terminal leave for police officers that retired from the Police District.

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for Interfund Revenue totals \$71.4 million, a 6.8% decrease from the 2012 projections. The decrease is attributable to the elimination of the \$10.4 million transfer from the Employee Benefits Accrued Liability Reserve Fund, partially offset by an increase of \$2.6 million in Debt Service Revenues from the Environmental Bond Fund.



FEDERAL AID

DEFINITION

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

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

Other departments receiving Federal Aid include the Correctional Center (operated by the Sheriff's Department), Department of Public Works (DPW) – Real Estate, Human Services, Police Department and Health Department. Under the Federal SCAAP program, the Correctional Center is reimbursed for the provision of cell space and for a portion of officer's salaries to supervise federal prisoners who are detained until they can be transferred to Federal facilities. The Correctional Center also receives some funding from the DSS TANF program to provide assessments of certain inmates. In the Department of Human Services, the Office of the Aging receives Federal Aid for Transportation and Supportive Services, Congregate Meals, Home Delivered Meals, Health Education and Medication Management, and Caregivers Day Care and Respite. In January 2012, Veolia Transportation, Inc. assumed the operation of the County bus system; the County retained ownership. DPW – Real Estate receives Federal Aid from the US Federal Transportation Authority for the NICE (Nassau Inter-County Express) Bus system. The County's Debt Service Fund receives a direct payment subsidy for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010.

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

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

DESCRIPTION OF REVENUE CODES

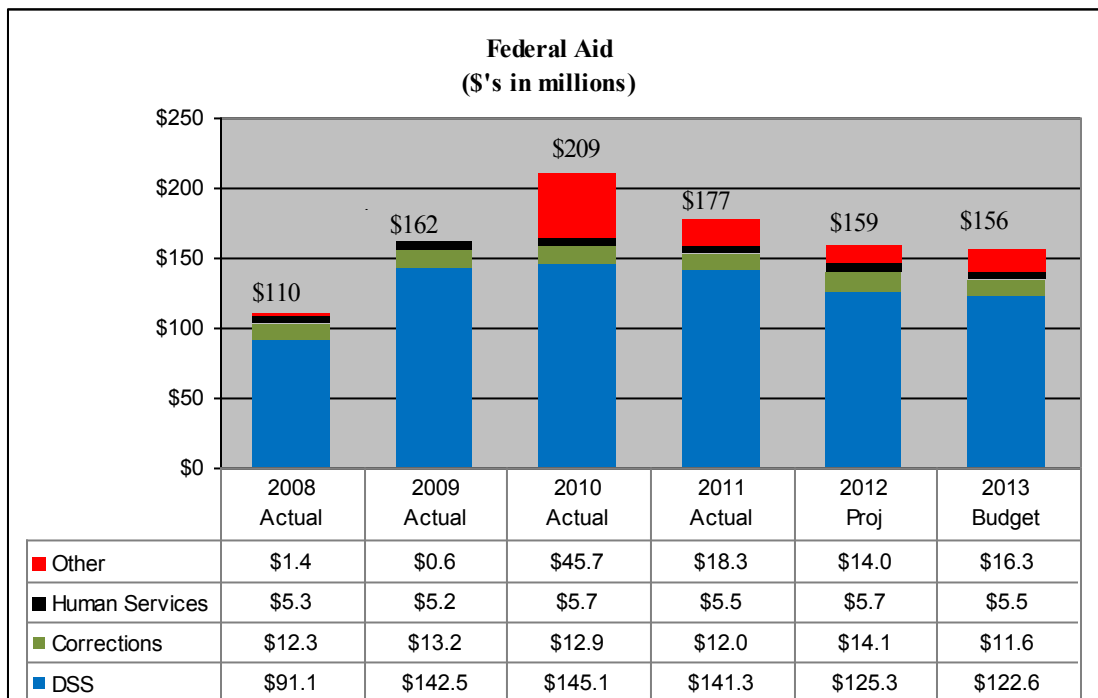


each Federal Fiscal Year that commences on October 1. For all of these reasons, Federal Aid can fluctuate significantly. The best recent example of this was the impact of the American Recovery and Reinvestment Act of 2009, described below.

HISTORICAL TRENDS

American Recovery and Reinvestment Act (ARRA)

The American Recovery and Reinvestment Act of 2009 (also known as the “Federal Stimulus”), was signed by the President in February 2009 as a one-time funding appropriation of over \$800 billion that provided Federal Aid (as well as grants) to state and municipal governments of all sizes. The purpose of the funding was to “stimulate” the economy during the national economic crisis, which began during the latter part of 2008 and has extended to the present despite a weak recovery that began in 2010. The majority of this funding was spent between 2009 and 2011, causing spikes in Federal Aid in those years. It is important to note that while ARRA funding is no longer a significant factor in Federal Aid to the County, the continued weakness in the economy results in Federal Aid for mandated social and health services to be at a significantly higher level than pre-recession 2008.



DESCRIPTION OF REVENUE CODES



Department of Social Services

With the exception of 2010, which saw an anomaly related to a spike in Health Department aid from ARRA funding, between 2008 and the 2013 Proposed Budget, DSS has never received less than 78% of all Federal Aid received by the County.

Federal Aid increased 56.4% in DSS between 2008 and 2009, primarily attributable to \$42 million received in Federal Medical Assistance Percentages (FMAP) funds through ARRA. Medicaid is a separate expense line in the Operating Budget and is not included under Federal Aid. However, FMAP was recorded as Federal Aid because it was not Medicaid per se, but rather special funds aimed at helping entities like the County meet Medicaid's cash match requirement when the national economic downturn was putting pressure on state and local governments. In addition, as the national economic crises accelerated in 2009, TANF caseloads increased, which further explains the significant increase in expenses.

Federal Aid to DSS in 2010 increased 1.8% because of additional FMAP funding of \$48.7 million and further increases in TANF caseloads. The increase was partially offset by a decrease in Federal Aid for reimbursement for salary expenses. Federal Aid for DSS in 2011 was \$141.3 million, a 2.6% decrease due to the end of the FMAP program in June, partially offset by a continued increase in TANF caseloads and expenses for other DSS programs offering services to clients affected by the weak economy. The projected Federal Aid for Social Services for 2012 is \$125.3 million, an 11.3% decrease from 2011 and is mainly due to a continuing decrease in caseloads in TANF and other DSS programs. While these decreases reflect the economic recovery that began late in 2010, the totals are significantly higher than pre-recession levels in 2008, reflecting the weakness of the economic recovery.

Other Departments

Federal Aid to the Correctional Center and the Department of Human Services remained relatively unchanged between 2008 and 2011, with the former receiving Federal Aid between \$12 million to \$14 million and the latter in the \$5 million to \$7 million range over that period. Variations in Federal Aid to the Correctional Facility are attributed to the number of Federal inmates and criminal aliens housed in any given year.

The most dramatic change in Federal Aid was in the Other category (other County Departments), which was relatively negligible in 2008 and 2009 before increasing to about \$46 million in 2010. ARRA funding for the Health Department accounted for the majority of the increase with about \$42 million in support for the Health Department's Pre-School/Special Education program. The occurrence was an anomaly related to how ARRA funding was recorded because funding for that ongoing program was not previously considered Federal Aid and the funding has not been categorized as Federal Aid since 2010. It is significant to note however that without those ARRA funds for the Health Department, the Other category totaled \$4.7 million compared to the negligible amount in the prior year. Those funds were for debt service, brownfields redevelopment, and DPW projects.

DESCRIPTION OF REVENUE CODES



In 2011, Federal Aid in the Other category decreased \$32.3 million due to the absence of the Health Department's ARRA funding; however, the total of \$18.3 million was significant compared to 2010 and to the negligible amount in 2009. Federal Aid of about \$12 million from FEMA to DPW helped defray the costs incurred for infrastructure damage caused by Hurricane Irene. The majority of the remaining funds were for Debt Service Fund, Police, and Emergency Management. The largest components of 2012 mid-year projection are \$6 million to DPW for the NICE Bus system, \$5.2 million for Debt Service, and \$1.7 for the Police. These totals are largely flat with 2011 actuals.

2013 BUDGET HIGHLIGHTS

Federal Aid in the 2013 Adopted Budget is estimated to be \$156.1 million a 1.5% reduction from the projected level for 2012 projections. An anticipated increase in Federal Aid from the Federal Transportation Authority for the County's NICE Bus will be offset as the trend of decreasing TANF caseloads in DSS is expected to continue. Total Federal Aid projected for 2013 is \$46 million higher than pre-recession 2008, reflecting the long-term impact of the financial crisis and the weakness of the recovery.



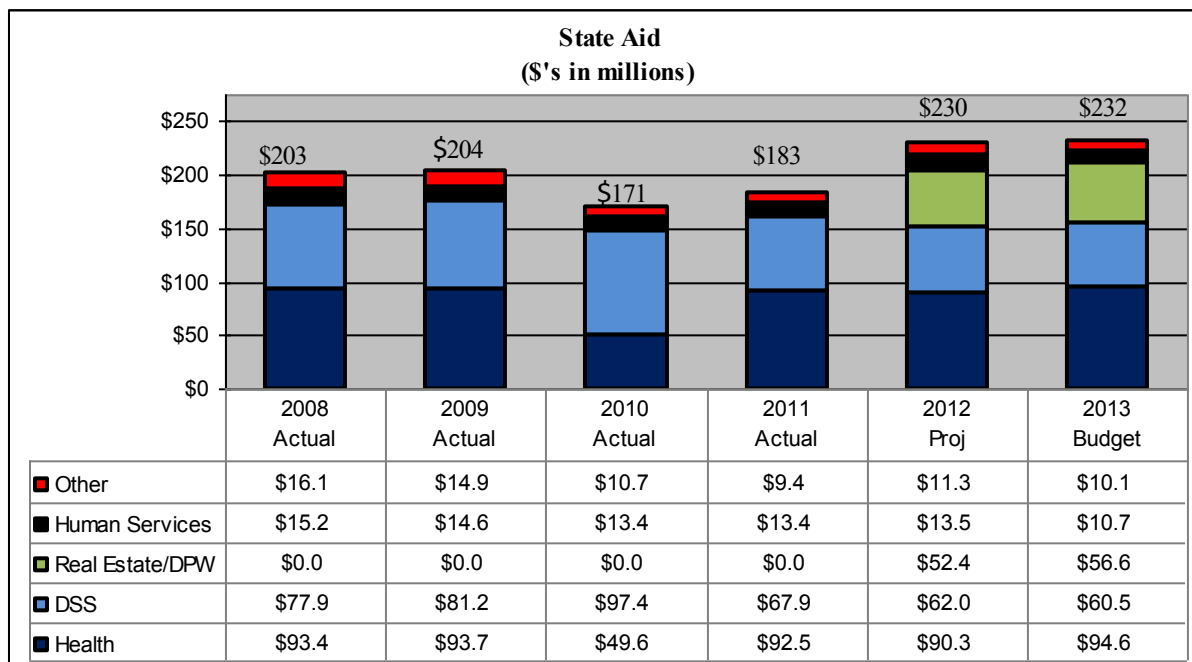
STATE AID

DEFINITION

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

Historical Trends

State Aid between 2008 and 2011 decreased 9.6%. The largest change was a decrease of \$33 million or 16% between 2009 and 2010, which was primarily attributable to lower reimbursements for expenses incurred in Pre-School/Special Education programs for children from ages 3-5. Reimbursements for State Aid rebounded in 2011, primarily due to higher reimbursements for Pre-School/Special Education program expenses, which were partially offset by lower reimbursements for various direct assistance payments through the Department of Social Services. The projection for 2012 is \$230 million, a 25% increase over 2011. This increase is mainly due to funding in connection with a New York State Operating Assistance (STOA) grant for the County’s new bus service agreement with Veolia Transportation.



DESCRIPTION OF REVENUE CODES



2013 Budget

The 2013 Adopted Budget for State Aid is \$232.4 million, a 1.3% increase compared to the projected revenue in 2012. The increase results from the Department of Public Works/Real Estate STOA grant discussed above coupled with an increase in the Health Department State Aid reimbursements for the Early Intervention program. The Department of Human Services estimates a decrease in State Aid of \$2.8 million primarily due to cuts in non-mandated services. The Department of Social Services estimates a \$1.5 million decrease because of lower caseloads in the Safety Net program.



SALES TAX COUNTYWIDE

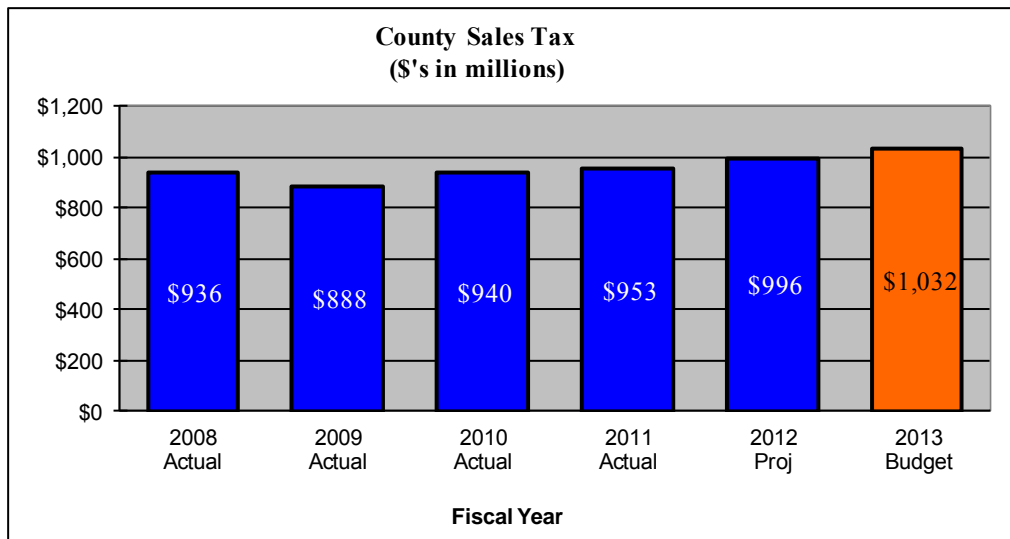
DEFINITION

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

The sales tax rate in Nassau County is 8.625%, of which 4.375% is the State’s share, (including a 0.375% component that is imposed 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 with the County.

HISTORICAL TRENDS

Between 2008 and 2011, Countywide Sales Tax increased 1.8%, from \$936 to \$953 million, which included a 5.2% decrease between 2008 and 2009 due to the economic downturn. The increase between 2009 and 2010, excluding the impact of the Residential Energy Tax, which was rescinded effective June 1, 2010, was 6.6%. Countywide Sales Tax for 2012 is projected to be \$996 million, which is a 4.5% increase over the actual 2011 amount. The projected increase is lower than the 4.8% growth achieved through mid-December.



2013 BUDGET

The 2013 Adopted Budget includes \$1.032 billion in Countywide Sales Tax revenues, which reflects a conservative 3.6% increase when compared with the current 2012 projection. As the

DESCRIPTION OF REVENUE CODES



graph above illustrates, Countywide Sales Tax Receipts have been trending favorably over the last several years. Since 2009, sales tax has grown annually by an average rate of 3.8%.



SALES TAX PART COUNTY

DEFINITION

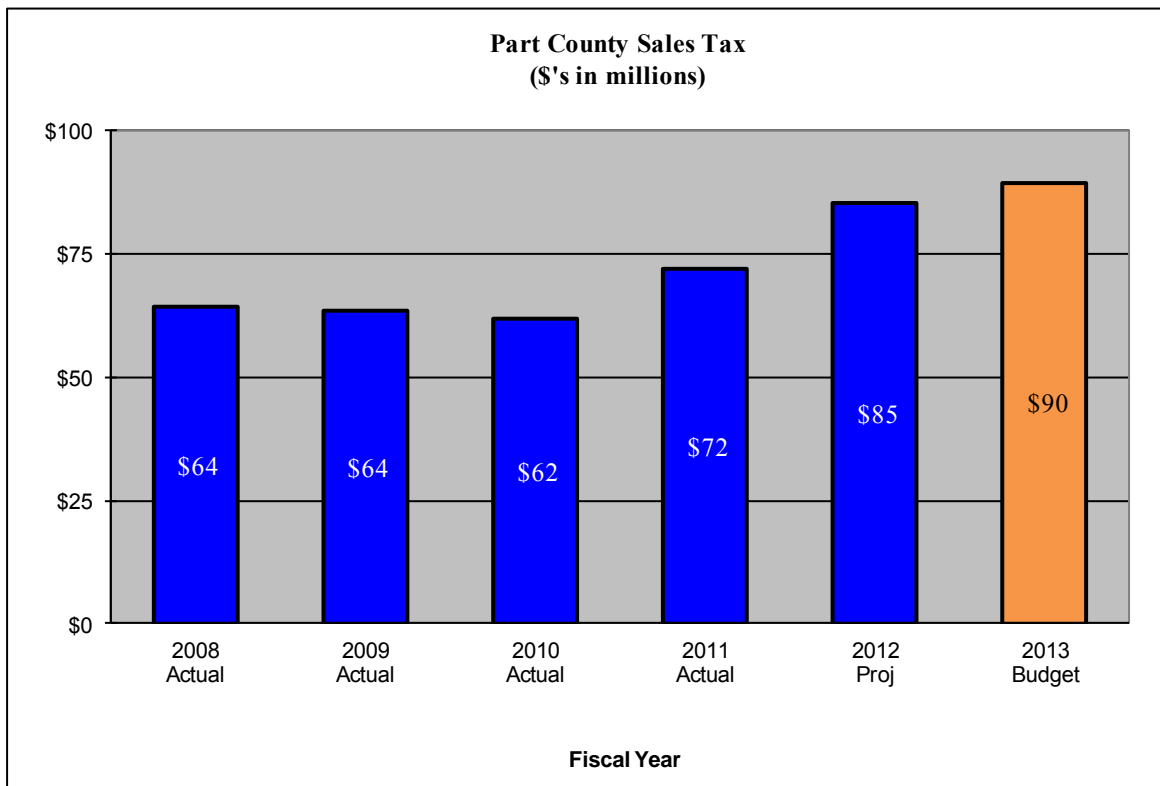
New York State Tax Law Section 1262(d) gives the cities of Long Beach and Glen Cove a choice regarding their share of certain sales taxes collected by restaurants, hotels and other retail establishments. They can either receive these revenues directly from New York State or allow the State to send them to the County and receive a credit for Property Taxes. The City of Long Beach receives a direct distribution of these Sales Taxes from New York State, while the City of Glen Cove has chosen not to receive these taxes. The Towns of Hempstead, North Hempstead and Oyster Bay do not have the option of receiving these sales taxes directly from New York State, and the State distributes their share to Nassau County. “Part County Sales Tax” represents these sales taxes sent to Nassau County by the State. The townships and cities collect their portions of property taxes in Nassau County, and the County portion is remitted to the County. The mechanism by which the City of Glen Cove and the three Towns receives 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. These taxes are budgeted and recorded 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 Part County Sales Tax is considered a payment of County property tax, actual collections can only be recognized up to the budgeted amount. Variations from budget must be either credited or collected. If the actual is over budget, the difference is deferred and recognized two years later. If the actual is under budget, the shortfall is added to the property tax bill two years later. The two year delay is due to the timing of the next year’s budget adoption in October and subsequent closing of accounting books the following February. Actual Part County Sales Tax amounts are not known until the subsequent year’s budget is already adopted and must be recognized in the year immediately following.

DESCRIPTION OF REVENUE CODES



HISTORICAL TRENDS

Part County Sales Tax typically increases or decreases in percentages similar to Countywide Sales Tax. Differences are often the result of the adjustments for over or under collections discussed above. In 2010, the budget for Part County Sales Tax was only \$62 million, which was too low. As a result, \$12 million of collections were deferred and recognized in 2012, increasing the total Part County Sales Tax to \$85 million.



2013 BUDGET

The 2013 Adopted Part County Sales Tax Budget is \$89.6 million, an approximate 4.9% increase over the 2012 projection. This amount includes approximately \$4.4 million of receipts deferred from 2011, consistent with County accounting policy.



PROPERTY TAX

DEFINITION

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

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

The New York School Tax Relief (STAR) Program includes a school property tax rebate and a partial property tax exemption from school taxes. All residents of the State who own and live in their homes, regardless of the type, are eligible for an exemption on their primary residence. The basic STAR exemption is available for owner-occupied, primary residences regardless of the owners' age or income 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 household income not exceeding the statewide standard. For qualifying senior citizens, the enhanced STAR program exempts the first \$62,200 of the full value of a home from school property taxes. The combined income of the residents of the home must not exceed the STAR income standards.

There are approximately 408,000 taxable parcels of property in Nassau County. The Nassau County Department of Assessment assesses each parcel to support the County's property tax levy and the tax levies for the three towns, and 55 of the 56 school districts and 225 County and town special districts. The County's total property tax levy is set at the sole discretion of the County, subject to State constitutional limitations. The distribution of the total levy by class is set by a statutory formula.

DESCRIPTION OF REVENUE CODES



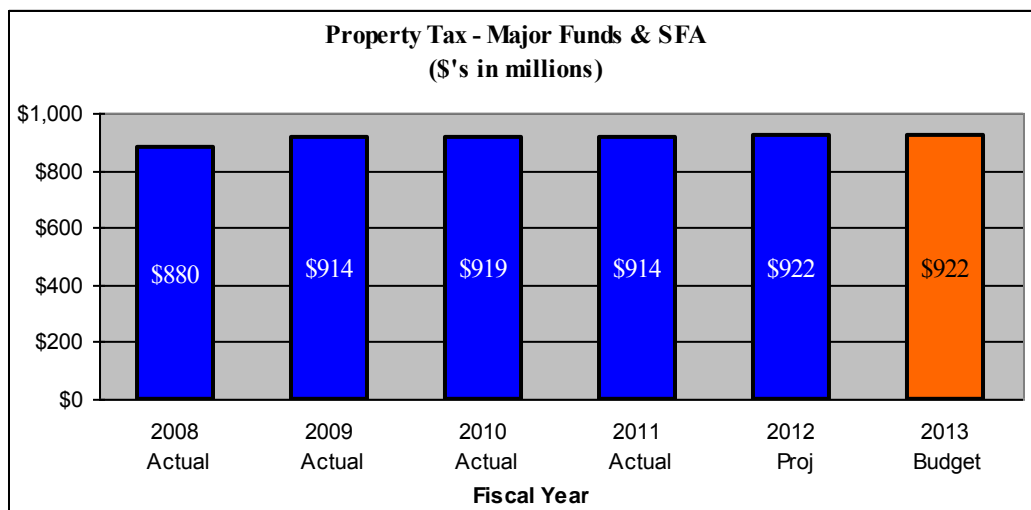
State law requires that all real property in Nassau is in one of the following four classes.

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

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

HISTORICAL TRENDS

Property Taxes for both the Major Funds and the Sewer & Stormwater Financing Authority were \$880 million, \$914 million, \$919 million and \$914 million for the years 2008, 2009, 2010 and 2011 and \$922 million for the years 2012 and 2013.



Note: Growth between 2010 & 2012 is due to expansion of the tax base. CE Mangano has held the line on property taxes for two consecutive years and will do so again in 2013.

2013 BUDGET

Property taxes for 2013 are estimated to be \$922 million. The adopted budget for this code continues the on-going commitment of County Executive Mangano to hold the line on Property Taxes for County residents and businesses. Property Taxes remain flat for the third year in a row.

DESCRIPTION OF REVENUE CODES



Any variations in total Property Taxes from budgeted levels going forward is solely based on increases in the number of properties being assessed, improvements made to existing properties, and restored taxes for exemptions no longer valid. This is the reason for the nominal difference between 2013 and 2102 in the table below.

Property Taxes By Fund						
FUND	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Proposed
Police District	\$ 332.3	\$ 345.0	\$ 343.4	\$ 364.5	\$ 370.0	\$ 360.2
Police Headquarters	279.6	289.1	280.0	245.7	299.1	316.2
General	148.7	153.7	164.2	169.3	120.0	113.1
Sewer Finance Authority	103.9	110.0	116.0	119.0	117.3	117.3
Fire	15.6	15.5	15.4	15.7	15.3	15.2
TOTAL	\$ 880.2	\$ 913.4	\$ 918.9	\$ 914.2	\$ 921.6	\$ 922.1



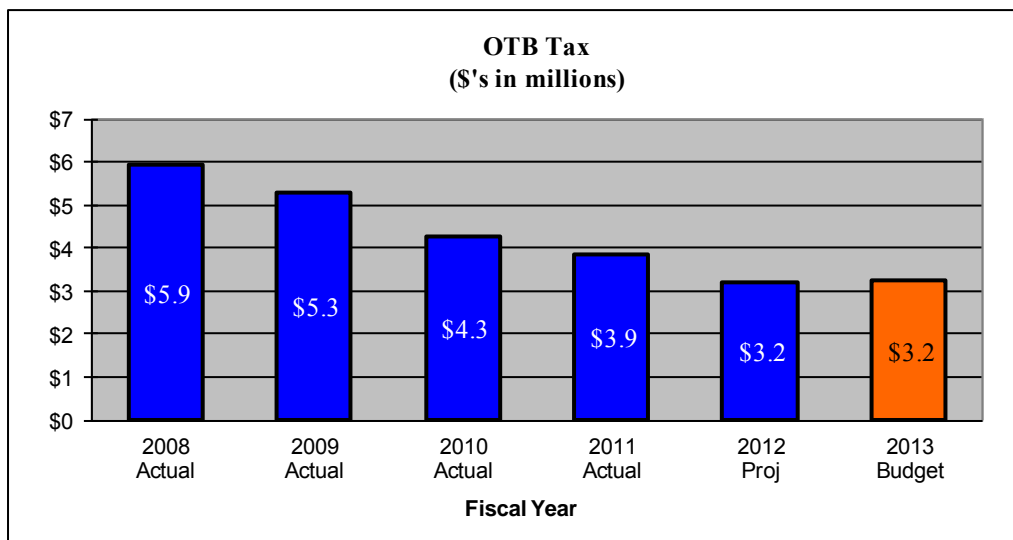
OFF TRACK BETTING (OTB) 5% TAX

DEFINITION

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

HISTORICAL TRENDS

The surcharge revenue has been declining steadily due to lower wagering subject to this surcharge over this period. OTB expects the trend to continue, as projected revenue for 2012 is \$3.2 million. The trend is influenced by the economic downturn commencing in 2008 and the weak recovery, which is expected to continue to have a negative impact on discretionary spending.



2013 BUDGET

The 2013 Adopted Budget assumes that OTB 5% Tax revenue will be the same as the projected amount in 2012. Factors that influence this revenue source, e.g., the economy, discretionary spending, social mores about gambling, etc., are beyond the County’s control.



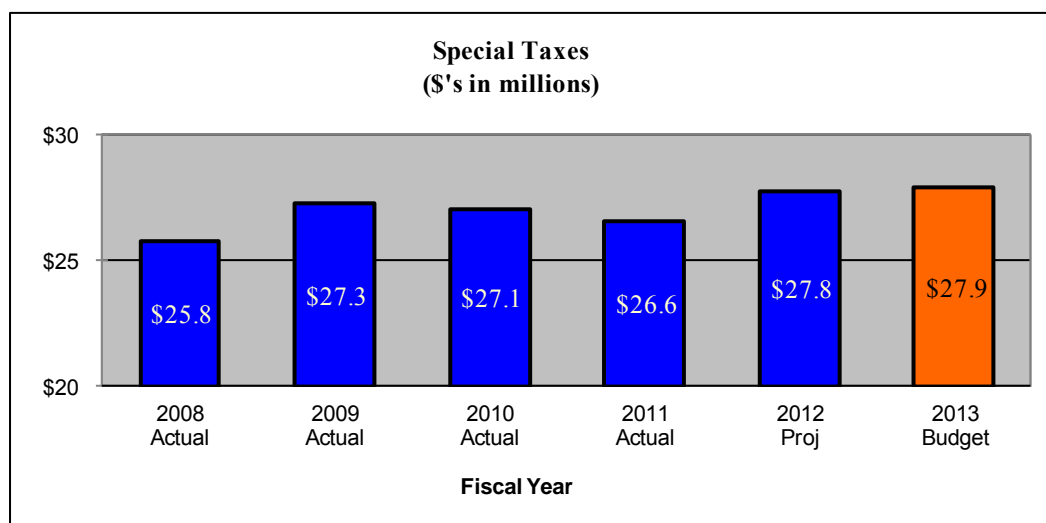
SPECIAL SURCHARGES AND TAXES

DEFINITION

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

HISTORICAL TRENDS

Special Tax revenue realized by the Police Department comprises approximately 86% of total Special Surcharges and Taxes remitted to the County. The 2008 revenue was \$25.8 million, which includes lower revenue from the E911 landlines phones surcharge, partially offset by increased revenue from the E911 cell phone surcharge. The Fiscal 2009 revenue was \$27.3 million, a 5.8% increase. This included retro payments of \$985,000 surcharge from phone companies, such as Verizon, Cablevision and web-based telephone companies. Revenues in 2010 and 2011 were relatively flat with 2009. The projected Special Tax revenue for 2012 is projected to increase 5% with growth in revenues collected from the Emergency Phone Surcharge and Entertainment Tax.



2013 BUDGET

The 2013 Adopted Budget for Special Surcharges and Taxes is \$27.9 million, virtually unchanged from the 2012 projection. The Budget includes \$16.5 million in Motor Vehicle

DESCRIPTION OF REVENUE CODES



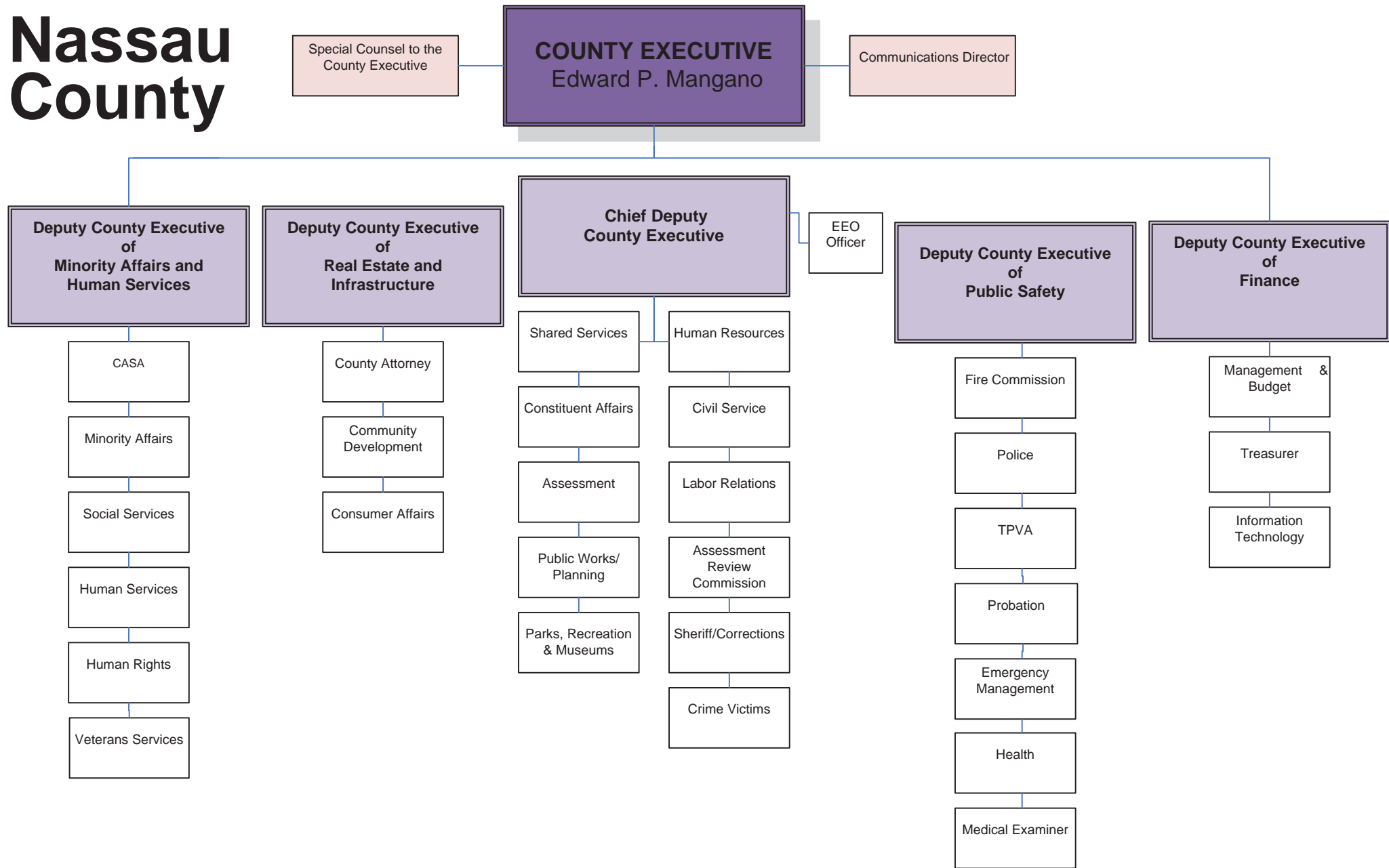
Registration Fees, \$7.4 million in Emergency Phone and Enhanced 911 Telephone surcharges, \$2.5 million in Entertainment Ticket Tax, and \$1.5 million in Hotel/Motel Occupancy Tax.

DESCRIPTION OF REVENUE CODES



**OPERATING DEPARTMENTS
AND
AGENCIES**

Nassau County



November 2012

NASSAU COUNTY ORGANIZATIONAL CHART





VISION

The Vision of the Department of Assessment is to ensure that the assessments of property in Nassau County are fair and equitable.

MISSION

The Mission of the Department of Assessment is to develop accurate assessments for properties within Nassau County and properly administer New York State Real Property Tax Exemptions.



DEPARTMENT OF ASSESSMENT

The Department of Assessment is responsible for developing fair and equitable assessments for all residential and commercial properties in Nassau County. It is the second largest assessing entity in the State after New York City. The County's assessment roll includes over 423,000 properties with a value of over \$264 billion.

To achieve its statutory objectives, division supervisors are establishing improved procedures and controls to assure work product quality; conducting a thorough review of the current models used in the Integrated Assessment System (IAS) software; embarking on a comprehensive training program of all staff charged with utilizing IAS; and establishing guidelines to ensure that the models provide market data that is accurate and defensible. In addition, Assessment has intensified its working relationship with New York State's Office of Real Property Tax Services as Nassau County moves forward on a four-year assessment cycle (authorized under §1573 of the New York State Real Property Tax Law). The Department implemented the four-year assessment cycle under an Executive Order issued by County Executive Edward P. Mangano in April 2010.

To address over \$1.6 billion in property tax refund liability created by flawed assessment policies, the County Executive implemented the highly successful Residential and Commercial Property Assessment Grievance Negotiation and Settlement Program that is yielding millions in savings for the County in connection with future property tax refund liabilities. The settlement program allows the Department to correct assessments before they become property tax refund liabilities. Assessment professionals and members of the Tax Certiorari Bar have lauded the program as a major breakthrough in dealing with the assessment policies and methodologies used in the past. In addition, as part of the County Executive's Assessment Reform Initiatives, commercial property owners grieving their assessments must now provide evidence of their claim. Furthermore, the Administration has secured legislation to eliminate the "County Guaranty" that forced Nassau County to assume the property tax refund liability for school districts, municipalities and special taxing districts even though the County did not benefit from the property taxes collected by these taxing authorities.

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



GOALS

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

OBJECTIVES

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

2013 BUDGET HIGHLIGHTS

The Department of Assessment's 2013 Adopted Budget Expense is \$9.8 million, a 1.8% decrease from the projected expense for 2012. This includes \$9.4 million in personnel related expenses, a 1.9% decrease from the 2012 projections due to savings from attrition and the Voluntary Separation Incentive Program (VSIP). Other Than Personal Services (OTPS) expenses remain flat with the 2012 projections.

Revenue for the Department of Assessment's 2013 Adopted Budget is \$3.1 million, primarily attributable to the implementation of the Tax Map Verification Fee, which is a service fee to access, acquire and maintain the most current certified information on each tax map parcel used in any land document recording records. This fee has been in place in Suffolk County for a few years.

No Capital Backcharge revenue is projected with the completion of the ADAPT project (Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds). ADAPT enables the Assessment Review Commission to interface with the Assessment department so they can review issues and grievances in real time.

ASSESSMENT



AS - ASSESSMENT DEPARTMENT

E/R	Object	2011 Actual	2012 Adopted	Mid-Year 2012	2013 Adopted
			Budget	Projection	Budget
EXP	AA - SALARIES, WAGES & FEES	11,281,738	8,434,763	9,597,646	9,419,132
	BB - EQUIPMENT	0	5,000	5,000	5,000
	DD - GENERAL EXPENSES	423,382	303,900	303,900	303,900
	DE - CONTRACTUAL SERVICES	25,000	39,000	39,000	39,000
EXP Total		11,730,120	8,782,663	9,945,546	9,767,032
REV	BH - DEPT REVENUES	115,414	100,400	100,400	3,115,000
	BI - CAP BACKCHARGES	0	155,300	0	0
REV Total		115,414	255,700	100,400	3,115,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	164	154	154
	ORDINANCE	5	6	6
Full-Time Total		169	160	160

ASSESSMENT



PERFORMANCE MANAGEMENT

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

Assessment						
Performance Measures	Category	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Field Inspections Performed	Residential	7.0%	32.4%	100.0%	41.8%	100.0%
% Field Inspections Performed	Other Properties	--	82.9%	100.0%	87.2%	100.0%
% Sales Validated	Residential	100%	100%	100%	100%	100%
% Sales Validated	Other Properties	--	--	100%	100%	100%
Field Inspections Performed	Residential	26,641	21,084	65,040	13,579	65,040
Field Inspections Performed	Other Properties	--	5181	6,252	2,725	6,252



VISION

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

MISSION

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



ASSESSMENT REVIEW COMMISSION

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

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

The implementation of County Executive Mangano's residential and commercial settlement program has reduced the liability for the County, towns and school districts by \$58 million over two years. This successful initiative has resulted in the County resolving all residential grievances prior to the finalization of the 2012-2013 tax roll, which has provided homeowners with timely resolution of their challenges without generating costly refunds. In summary, residents receive their correct home values before paying taxes and no longer have to pay money they do not owe the County of Nassau.

GOALS

- Analyze and implement technological solutions that improve the efficiency of the internal and external workflow of the departments involved in real estate tax administration
- Respond courteously and in a timely manner to citizen inquiries
- Review all valid appeals annually
- Obtain the information needed for accurate review of appeals from taxpayers
- Correct assessment errors before the property owner owes taxes based on an excessive assessment and before the County's refund obligation accrues
- Continue to provide Nassau County with accurate reviews of appeals by a staff of appraisal professionals
- Continue to provide the County Attorney's Office with appraisal support for reviews of properties that are on the trial calendar

ASSESSMENT REVIEW COMMISSION



- Support the ongoing development of the “ADAPT”* information technology system that will integrate the various systems currently utilized by ARC, Department of Assessment, County Attorney, and County Treasurer

* Integrated System for Real Property Assessment Administration, Appeals, Tax Billing, and Collection & Refunds

OBJECTIVES

- Increase the number of electronic filings by taxpayers through the Assessment Review On the Web (AROW) system
- Improve response times to citizen inquiries
- Review valid residential and commercial assessment appeals for the years under review
- Inform the County Assessor of assessment changes and notify taxpayers of final determinations
- Continue to provide training to appraisal staff through professional appraisal organizations

2013 BUDGET HIGHLIGHTS

The Assessment Review Commission’s 2013 Adopted Budget expense is \$2.2 million dollars. Expenses include salary and wages and Other Than Personal Services (OTPS) expenses which are flat when compared with projected expenses for 2012.

AR - ASSESSMENT REVIEW COMMISSION					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,686,282	1,800,980	2,134,315	2,133,171
	DD - GENERAL EXPENSES	52,552	33,033	33,033	33,033
	DE - CONTRACTUAL SERVICES	24,500	12,250	12,250	12,250
EXP Total		2,763,334	1,846,263	2,179,598	2,178,454
REV	BF - RENTS & RECOVERIES	0	0	22,414	0
REV Total		0	0	22,414	0

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	BOARD	6	5	6
	CSEA	21	21	21
	ORDINANCE	2	3	2
Full-Time Total		29	29	29
Part-Time		0	0	1
Part-Time Total		0	0	1

ASSESSMENT REVIEW COMMISSION



PERFORMANCE MANAGEMENT

Assessment Review Commission			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Accepted Offers	Includes the percentage of offers made by the Assessment Review Commission that have been accepted by the grievant and/or their representative.	Continue to provide Nassau County with accurate review of appeals while resolving more grievances sooner and alleviating the need for the grievant to appeal further, thereby reducing potential liability for the County.
Government Efficiency	% Pro Se AROW Appeals Filed	Includes the number of Class One residential Pro Se appeals filed electronically by property owners through AROW (Assessment Review on the Web) as a % of all Pro Se Appeals Filed.	Educate citizens on the ease of filing appeals electronically through AROW. Increase the number of appeals via electronic filing.
Government Efficiency	Reviews-Residential Prop	Includes reviews performed on residential properties by ARC. ARC staff performs an analysis to determine value on parcels under review.	Review all valid assessment appeals for the current annual assessment year.
Government Efficiency	ARC-Cust Svc Inquiries Rec	Includes the number of customer service inquiries received by the Assessment Review Commission (ARC).	Respond to citizens who contact ARC's customer service.
Government Efficiency	Parcels-Appealed	Includes the total number of parcels where an appeal was filed for the current year under review. Does not include multiple filings on parcels.	Review all valid assessment appeals for the current annual assessment year and send determinations to the aggrieved petitioners.

Assessment Review Commission					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 Junel YTD Actual	2013 Target
% Accepted Offers	--	--	--	73.40%	65.00%
% Pro Se AROW Appeals Filed	69.11%	67.23%	65.00%	67.23%	65.00%
Reviews-Residential Property	24,532	63,618	20,000	479	94,000
ARC-Cust Svc Inquiries Rec	8,227	10,855	6,350	5,308	9,500
Parcels-Appealed	126,608	119,197	118,000	130,676	120,000



VISION

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

MISSION

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



CIVIL SERVICE COMMISSION

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

- **Recruitment** administers all Civil Service exams, prepares examination announcements, and reconciles examination results from the State Civil Service Office prior to the establishment of eligible lists.
- **Classification** defines all positions, establishes training and experience requirements, and furnishes data and recommendations to assist the Civil Service Commissioners in determining the jurisdictional classification of positions.
- **Qualification** reviews all applications for examination and employment in County departments, Towns, Villages, School Districts, and Special Districts.
- **Examination** plans, organizes and supervises special and standard testing programs for the County. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of contents.
- **Placement** issues certifications, establishes and maintains eligible lists, and verifies that all appointments are in accordance with the provisions of the Civil Service Law.
- **County Transaction** reviews, as required by New York State Law, all documents that affect the appointment, separation, promotion and payroll certification of approximately 16,700 employees who work for Nassau County and about 3,400 who work for the Nassau Health Care Corporation.
- **Municipal Transaction** reviews, as required by New York State Law, all documents submitted by the Towns, Villages, Schools, Special Districts and Libraries that comprise approximately 230 municipal agencies, consisting of about 40,000 employees who are under the jurisdiction of the Commission. These documents include appointments, separations, promotions and payroll certifications.

GOALS

- Provide guidance and training to County departments in handling personnel actions according to the Civil Service Law and the Rules of the Commission
- Provide quality service to municipal agencies by helping them to fulfill their needs and accomplish their goals
- Expand the Commission's new web site and "on-line" processing system to make them available to all municipal agencies



- Maintain a strong support system within the Commission to provide information and data to all County departments and the Nassau Health Care Corporation
- Continue streamlining methods and procedures to process personnel transactions and payroll certifications expeditiously
- Fingerprint County employees to ensure that individuals who have routine unsupervised contact with children meet the County's standards

OBJECTIVES

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



2013 BUDGET HIGHLIGHTS

The 2013 Adopted expenses for the Civil Service Commission are \$4.9 million, an 8.5% increase from the 2012 mid-year projections. The revised 2012 projections are approximately \$330,100 higher due to a decision to have a police entrance exam in December 2012 instead of 2013. When compared to the revised projections, the 2013 Adopted Budget will virtually be unchanged because of anticipated additional civil service exams.

The 2013 Adopted revenue for Civil Service is \$740,000, a 1.5% decrease from the 2012 projection.

CS - CIVIL SERVICE					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	4,360,543	3,858,344	4,126,894	4,480,429
	DD - GENERAL EXPENSES	175,123	327,400	327,400	352,400
	DE - CONTRACTUAL SERVICES	11,000	11,000	11,000	11,000
	HH - INTERFD CHGS INTERFUND CHARGES	0	10,000	10,000	10,000
EXP Total		4,546,666	4,206,744	4,475,294	4,853,829
REV	BF - RENTS & RECOVERIES	11,141	138,961	138,961	138,000
	BH - DEPT REVENUES	230,326	612,000	612,000	602,000
REV Total		241,467	750,961	750,961	740,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	51	49	51
	ORDINANCE	2	2	2
Full-Time Total		53	51	53
Part-Time		43	40	43
Seasonal		1	1	1
Part-Time / Seasonal Total		44	41	44



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	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Applications Reviewed	16,541	14,789	10,000	5,798	12,000
Candidates Scheduled	7,617	6,518	5,100	2,326	4,500
Class Specs Reviewed/Revised	141	93	100	40	100
Criminal & Rsdncy Invest	811	631	475	327	480
CS-4'S Reviewed	3,333	2,684	1,500	1,279	1,500
Employment Investigations	31,989	32,324	30,000	7,611	25,000
Examinations Announced	282	311	230	103	180
Fingerprinting	662	430	500	215	375
Positions Audited	21	24	10	9	10
Psychological Testing	435	185	375	22	200



VISION

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

MISSION

To act as a liaison by providing communications and outreach between various County departments and citizens, news media and other stakeholders in Nassau County.



OFFICE OF CONSTITUENT AFFAIRS

The primary function of the Office of Constituent Affairs is to support County operations. The County receives over 75,000 constituent inquiries annually through mail, phone, email, walk-ins and petitions. The Office is responsible for addressing, directing and formulating responses to the myriad of constituent issues in a timely manner. Additionally, the Office recognizes the achievements and milestones in the lives of County residents, assists with special projects and events, and promotes County facilities to enhance the quality of life in Nassau County.

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

BUREAU OF PRINTING AND GRAPHICS

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

CENTRAL MAILROOM (BUREAU OF MAIL)

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

GOALS

- Use technology to increase efficiency in our operations
- Streamline mail processing with online accounting and mail tracking

OBJECTIVES

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



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget expense for the Office of Constituent Affairs is \$3.7 million, a 3.2% decrease from the 2012 projections. Expenses include salary and wages of \$2.3 million, a 5.0% decrease from the 2012 projections due to adjustments in staffing. Other Than Personal Services (OTPS) expenses remain flat compared to 2012 projections.

Revenue in the 2013 Adopted Budget of \$1.3 million is primarily comprised of Interdepartmental related revenue for central mail, printing and graphics services.

CF - OFFICE OF CONSTITUENT AFFAIRS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,525,855	1,703,507	2,410,725	2,289,604
	BB - EQUIPMENT	0	1,000	1,000	1,000
	DD - GENERAL EXPENSES	2,019,872	1,067,100	1,397,100	1,397,100
EXP Total		4,545,727	2,771,607	3,808,825	3,687,704
REV	BJ - INTERDEPT REVENUES	357,729	1,348,363	1,348,363	1,302,672
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	0	0	45,691
REV Total		357,729	1,348,363	1,348,363	1,348,363

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	30	27	27
	ORDINANCE	13	12	12
Full-Time Total		43	39	39
Part-Time		0	4	3
Part-Time Total		0	4	3



VISION

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

MISSION

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



OFFICE OF CONSUMER AFFAIRS

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

CONSUMER PROTECTION

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

WEIGHTS AND MEASURES

As mandated by New York State Agriculture and Market Laws, the Weights and Measures Division performs inspections and tests and seals all weighing and measuring devices and gas pumps. The goal is to ensure accuracy. This Division also checks scanner price accuracy at retail stores throughout the County.

INVESTIGATIONS AND COMPLAINTS

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

LICENSING

This Division manages and oversees the licensing of residential home improvement contracting businesses. Applications are reviewed to ensure that they are compliant with established standards. A home improvement contractor can be fined or have the company's license suspended for non-compliance with the law. In addition, Local Law mandates that all Automatic Teller Machines (ATMs) that are not located in Banks within the County be registered with OCA.

INFORMATION AND EDUCATION

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



TAXI AND LIMOUSINE

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

GOALS

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

OBJECTIVE

The following guidelines assist the OCA in achieving its objectives.

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



2013 BUDGET HIGHLIGHTS

The expenses for the Office of Consumer Affairs in the 2013 Adopted Budget are \$1.7 million, a 5% increase from the 2012 projection. Expenses include Salaries and Wages of \$1.7 million, an increase of 4.9% from the 2012 projection.

The revenues for the Office of Consumer Affairs in the 2013 Adopted Budget are \$4.5 million, an increase of 40.4% from the 2012 projections. Fines and Forfeits is increasing by \$442,000, 110.5% over the same category last year due to a higher number of weights and measures inspections (testing and sealing of all weighing and measuring devices and gas pumps). Permits and Licenses increased by \$858,943, or 31% from the 2012 projection. The increase is due to the Department anticipating a higher renewal of home improvement licenses in 2013 due to the cyclical 2-year renewal, which produces approximately 1,500 more licenses.

CA - OFFICE OF CONSUMER AFFAIRS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	1,965,493	1,690,540	1,630,963	1,710,691
	BB - EQUIPMENT	1,287	2,400	2,400	2,400
	DD - GENERAL EXPENSES	5,737	14,700	13,500	15,400
EXP Total		1,972,517	1,707,640	1,646,863	1,728,491
REV	BC - PERMITS & LICENSES	3,576,325	2,922,307	2,772,307	3,631,250
	BD - FINES & FORFEITS	542,578	470,000	400,000	842,000
	BF - RENTS & RECOVERIES	443	0	0	0
	BH - DEPT REVENUES	41	200	200	200
	SA - STATE AID REIMBURSEMENT OF EXPENSES	43,381	45,000	45,000	45,000
REV Total		4,162,768	3,437,507	3,217,507	4,518,450

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	30	25	25
	ORDINANCE	2	2	2
Full-Time Total		32	27	27
Part-Time		1	1	1
Part-Time Total		1	1	1



PERFORMANCE MANAGEMENT

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

Office of Consumer Affairs					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Home Imprvmt Apps-Total	4,216	5,635	4,300	2,519	5,500
Violations Issued	1,579	1,558	1,100	807	1,100



VISION

Coordinating Agency for Spanish Americans (CASA) coordinates services for the Latino community that helps educate, empower and integrate individuals to be self-sufficient participants in American civic life.

MISSION

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



COORDINATING AGENCY FOR SPANISH AMERICANS

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

GOALS

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

OBJECTIVES

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

COORDINATING AGENCY FOR SPANISH AMERICANS



- Conduct limited direct service programs as deemed needed and/or appropriate

2013 BUDGET HIGHLIGHTS

The Fiscal 2013 Adopted Budget for the Coordinating Agency for Spanish Americans totals \$243,521 in expenses, a 23% decrease from the 2012 projections. Expenses include a 23.6% decrease in Salary and Wages from the projected expense in 2012 due to staff adjustments. Other Than Personal Services (OTPS) expenses remain at the 2012 projected level.

The Agency's revenue in the amount of \$15,000 corresponds to fees charged for assisting the community with translations and completing immigration forms.

SA - COORD AGENCY FOR SPANISH AMERICANS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	261,704	250,950	300,954	230,021
	DD - GENERAL EXPENSES	5,362	2,800	2,800	1,000
	DE - CONTRACTUAL SERVICES	400	12,500	12,500	12,500
	EXP Total	267,466	266,250	316,254	243,521
REV	BH - DEPT REVENUES	18,670	18,000	18,000	15,000
	REV Total	18,670	18,000	18,000	15,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	5	5	4
Full-Time Total		5	5	4



VISION

The County Attorney's Office strives to advance the County's social, economic and environmental initiatives and to protect the public's fiscal interests in County operations through litigation, negotiation and legislation.

MISSION

The County Attorney's dual mission is to provide County agencies, the Administration and the Legislature with the best and most effective representation and legal advice and to train, mentor, and promote the careers of our attorneys for tomorrow.



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office is comprised of 12 legal bureaus, and the Administration Unit that coordinates and supervises the activities of the bureaus.

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

Appeals Bureau handles the appellate work for all other litigating bureaus in the Office including administrative appeals as well as state and federal courts

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

General Litigation Bureau handles federal litigation, including civil rights and employment discrimination cases, state court commercial and environmental matters, as well as state litigation including responding to Article 78 petitions.

Labor Bureau defends the County against employment and labor law claims as well as discrimination claims before Federal, State and local human rights tribunals. The Bureau also works closely with the Office of Labor Relations in defending grievances/ union arbitrations.

Legal Counsel Bureau drafts and comments on State and local legislation, and advises on implementation of State and local laws and initiatives. The Bureau also provides legal opinions to Executive staff and every department of the County on such matters County's Code of Ethics, the Freedom of Information Law, and privacy issues (HIPAA and confidentiality),

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

Municipal Transactions Bureau represents the County on contractual matters including real estate, procurement of goods and services, concessions, and inter-municipal agreements. The Bureau also advises on financings with Nassau County Interim Finance Authority (NIFA).



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

Torts Bureau represents the County in personal injury cases from routine slip-and-fall matters to complex road design cases. In addition, the Torts Bureau pursues the County's rights to defense and indemnification, where applicable including §207C litigation.

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

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

GOALS

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

OBJECTIVES

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



2013 BUDGET HIGHLIGHTS

The total expense for the Office of the County Attorney in the 2013 Adopted Budget is \$14.2 million, a 0.7% increase from the 2012 projection. Expenses include salary and wages of \$8.7 million, about flat with the 2012 projected expense. Full-time staffing reductions have been a result of attrition and Voluntary Separation Incentive Programs (VSIPs). The 2013 Adopted Budget funds \$5.4 million in Other Than Personal Services (OTPS) expenses, a 3% increase primarily due to the utilization of outside counsel and expert witness testimony.

The 2013 Adopted Budget assumes the Office of the County Attorney will realize \$3 million in revenue, a 42.1% decline from the 2012 projection. Department revenues are lower primarily because of reduced chargebacks for the utilization of special investigators. Rents and recoveries reflect the continued success of the County Attorney’s office to litigate claims on behalf of the County.

AT - COUNTY ATTORNEY					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	9,488,861	7,786,438	8,776,546	8,720,225
	BB - EQUIPMENT	2,186	15,000	15,000	15,000
	DD - GENERAL EXPENSES	426,794	427,400	427,400	426,600
	DE - CONTRACTUAL SERVICES	7,654,883	2,800,000	4,840,000	5,000,000
EXP Total		17,572,724	11,028,838	14,058,946	14,161,825
REV	BD - FINES & FORFEITS	561,343	590,000	590,000	590,000
	BF - RENTS & RECOVERIES	1,427,228	620,000	1,023,923	1,220,000
	BH - DEPT REVENUES	124,988	95,000	95,000	95,000
	BJ - INTERDEPT REVENUES	1,040,176	3,124,796	3,124,796	681,324
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	0	0	0	55,868
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	221,851	300,000	300,000	300,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	57,202	75,000	75,000	75,000
REV Total		3,432,788	4,804,796	5,208,719	3,017,192

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	35	31	31
	ORDINANCE	77	75	75
Full-Time Total		112	106	106
Part-Time		2	2	2
Part-Time Total		2	2	2



VISION

As one of the largest revenue producing departments in Nassau County, the Office of the County Clerk's Vision is to institute best practices for purposes of increasing efficiencies by securing improved technology and controlling costs. The Office's experienced staff is dedicated to recording and maintaining public documents and protecting the public interest

MISSION

As a New York State Constitutional Officer, the Nassau County Clerk's Mission is to serve as the County Registrar and Clerk of the Supreme and County Courts. The Office records all real estate transactions and maintains all court records in civil and matrimonial proceedings.



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 access to records to the public, attorneys and the title industry. The Division records and maintains all real estate transactions, including deeds, land contracts, mortgages, mortgage assignments and discharge, powers of attorney, and County land and subdivision maps.

- Land Document Recording records 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
- Section/Block/Lot provides land index information and serves as a resource for the public to access the information on properties in Nassau County through journals, card files, and public access computer terminals
- Land Records provides access to copies of all real property records (deeds, mortgages, etc.) within the County from public access computers, liber books, microfilm and microfiche, as well as maintains County land and subdivision maps
- Imaging uses state-of-the-art technology to scan documents creating electronic availability and processes all verified documents for the preservation of such records

LAW AND EQUITY

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

- Receives and processes all applications for Supreme Court Indexes, Notices of Appeal, Requests for Judicial Intervention, and Notes of Issue
- Indexes and maintains all Supreme Court documents and case files, provides “certified copies” of these files upon request, and makes files available for public inspection
- Processes all applications for “a change of name” in conjunction with the court and maintains and makes available to the public the record of change
- 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 availability of e-filing of court documents

BUSINESS SERVICES

In addition to reviewing and recording judgments, the clerks in the Business Filing Division routinely assist both professionals and individuals without legal representation with a broad range of business filings for corporations, partnerships and religious corporations.

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

GOALS

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

- Increase the availability of information to the private, public and professional sectors of the County
- Utilize the best methodology in educating the public about the services available
- Utilize current technology in order to communicate with and serve its constituency in Nassau County

OBJECTIVES

- Continue to develop seamless information sharing between Supreme and County Courts and the Clerk's Office while expanding e-filing availability
- Streamline processes through continual development of a system that permits faster and more efficient processing of constituent services
- Enhance performance and improve public accessibility to information maintained by the Clerk's Office through the implementation of upgraded technology



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Expense Budget for the Office of the County Clerk is \$5.9 million. The total includes \$5.2 million in salary-related expenses, an 8.6% increase from 2012 projected expenses. Other Than Personal Services (OTPS) expenses total \$650,000, which is equal to 2012 projected expense. The increase in salaries is due to the addition of new positions that will help with a new initiative to charge a fee for online documents.

The 2013 Adopted Budget for revenues is \$30.2 million, an increase of approximately \$6 million or 23.9% over the 2012 projection. The increase is attributable to an amendment to existing fees projected to generate \$4 million and a new initiative that will make documents available online for a fee projected to generate \$2 million.

CL - COUNTY CLERK					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,801,307	5,412,219	4,819,242	5,235,541
	BB - EQUIPMENT	96,903	50,000	50,000	50,000
	DD - GENERAL EXPENSES	266,528	300,000	300,000	300,000
	DE - CONTRACTUAL SERVICES	311,657	300,000	300,000	300,000
EXP Total		6,476,395	6,062,219	5,469,242	5,885,541
REV	BD - FINES & FORFEITS	185,496	200,000	200,000	175,000
	BH - DEPT REVENUES	24,485,583	23,952,000	24,202,000	30,049,000
REV Total		24,671,079	24,152,000	24,402,000	30,224,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	94	73	76
	ELECT	1	1	1
	ORDINANCE	8	7	7
Full-Time Total		103	81	84
Part-Time		60	33	60
Seasonal		40	11	40
Part-Time / Seasonal Total		100	44	100



VISION

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

MISSION

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



OFFICE OF THE COMPTROLLER

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

GOALS

To achieve its Vision, the Comptroller's Office will

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

OBJECTIVES

To accomplish its Mission, the Comptroller will

- Issue timely reports on matters that significantly affect the County's financial health and operations
- Monitor, analyze and forecast the County's revenues and expenses
- Establish and execute the 2013 audit plan focusing on areas of greatest risk to the County's taxpayers
- Generate the County's Annual Financial Report

2013 BUDGET HIGHLIGHTS

The expenses for County Comptroller in the 2013 Adopted Budget are \$7.0 million, a 7.5% increase from the projected expenses in 2012. Expenses include Salaries & Wages of \$6.3 million, which is a 4.9% increase from the 2012 projection. The increase is due to the funding of backfill positions to remain in compliance with the department's mandates. Other Than Personal Services (OTPS) expenses are 39.2% higher than 2012 projections. This increase is due to additional expenses for the issuance of the Office's annual report, expected increases in public notices, etc.

COUNTY COMPTROLLER



The 2013 Adopted Budget for revenue is \$266,300, flat with the 2012 projection. The primary source of revenue are Rents & Recoveries associated with FICA refunds from prior years attributable to retroactively converting employee sick leave pay to workers' compensation, which is not subject to FICA tax.

CO - COUNTY COMPTROLLER

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	6,101,416	6,410,289	6,011,828	6,304,320
	BB - EQUIPMENT	0	5,000	5,000	5,000
	DD - GENERAL EXPENSES	55,291	75,000	75,000	125,000
	DE - CONTRACTUAL SERVICES	378,482	425,000	425,000	573,000
EXP Total		6,535,189	6,915,289	6,516,828	7,007,320
REV	BF - RENTS & RECOVERIES	426,696	250,000	250,009	250,000
	BH - DEPT REVENUES	16,853	16,300	16,516	16,300
REV Total		443,549	266,300	266,525	266,300

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	74	60	72
	ELECT	1	1	1
	ORDINANCE	12	13	13
Full-Time Total		87	74	86
Part-Time		6	2	5
Seasonal		10	0	0
Part-Time / Seasonal Total		16	2	5



VISION

The Vision of the County Executive’s Office is to provide a safe, healthy and fulfilling place to live, work and play, today and for generations to come, by providing outstanding, cost-effective public services for Nassau County residents.

MISSION

The Mission of the County Executive’s Office is to consolidate similar functions to reduce the size of government while providing responsive and timely services to residents; reduce or maintain property taxes; and develop a growth model that retains and attracts the best and brightest in our communities to promote economic growth.



OFFICE OF THE COUNTY EXECUTIVE

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

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

In Fiscal 2013, 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 job opportunities; and maintain and improve the quality of life for Nassau County residents.

GOALS

- Maintain services and hold the line on property tax rates by limiting spending and consolidating services
- Expand the tax base by implementing policies that promote 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 fight for reductions in unfair or unfunded State mandates

OBJECTIVES

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



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the County Executive totals \$2.0 million. Expenses include salaries of \$1.7 million, which is less than the actual results for 2011. Other Than Personal Services (OTPS) expenses total \$305,000, which is the same as 2012 projected expense.

CE - COUNTY EXECUTIVE						
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	1,969,743	1,751,629	1,717,073	1,733,129	
	DD - GENERAL EXPENSES	48,345	80,000	80,000	80,000	
	DE - CONTRACTUAL SERVICES	225,000	225,000	225,000	225,000	
EXP Total		2,243,088	2,056,629	2,022,073	2,038,129	
REV	BF - RENTS & RECOVERIES	0	0	8,080	0	
REV Total		0	0	8,080	0	

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ELECT	1	1	1
	ORDINANCE	19	19	19
Full-Time Total		20	20	20
Part-Time		1	1	0
Part-Time Total		1	1	0



COURTS

When New York State assumed control of the Courts, the State granted employees who worked in the system the right to remain in the County’s health insurance plan. Consequently, this expense is in the Operating Budget, and the State reimburses the County. The difference between the expense and the State reimbursement is the non-reimbursable cost of health insurance for employees who retired prior to the State take-over.

2013 BUDGET HIGHLIGHTS

Total expenses for the Fiscal 2013 Adopted Budget for the Courts is \$1.8 million for medical insurance, which is a 5.9% increase from the 2012 projection. This increase is due to higher rates for health insurance, paid on behalf of Court employees and reimbursed through State Aid. Total revenues for the 2013 Adopted Budget are \$1.5 million, an 8.6% increase from the 2012 projection. Revenues to offset expense are not being budgeted in 2013 due to the elimination of the Medicare Part D credit, which will be offset by lower premiums.

CT - COURTS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AB - FRINGE BENEFITS	1,655,533	1,755,698	1,694,000	1,794,516
EXP Total		1,655,533	1,755,698	1,694,000	1,794,516
REV	BG - REVENUE OFFSET TO EXPENSE	0	284,600	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,678,934	1,105,781	1,405,781	1,526,847
REV Total		1,678,934	1,390,381	1,405,781	1,526,847



MISSION

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

To accomplish this mission we will

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



OFFICE OF THE DISTRICT ATTORNEY

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

ADMINISTRATION

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

2013 BUDGET HIGHLIGHTS

The expenses for the Office of the District Attorney in the 2013 Adopted Budget are \$30.2 million. There is no significant variance when compared to the expenses projected for 2012. Expenses include Salary & Wages of \$27.9 million, which is 0.4% lower than the 2012 projected

DA - DISTRICT ATTORNEY					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	28,196,277	28,218,694	28,042,876	27,930,809
	BB - EQUIPMENT	51,808	75,500	75,500	75,500
	DD - GENERAL EXPENSES	1,022,687	1,002,300	1,002,300	1,002,300
	DE - CONTRACTUAL SERVICES	1,029,214	1,057,500	1,057,500	1,142,500
EXP Total		30,299,986	30,353,994	30,178,176	30,151,109
REV	BD - FINES & FORFEITS	5,570	0	5,000	0
	BF - RENTS & RECOVERIES	165,501	250,000	273,057	0
	BH - DEPT REVENUES	18,924	12,000	15,650	12,000
	BJ - INTERDEPT REVENUES	355,833	366,454	366,454	372,467
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	324,538	0	0	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	29,210	34,400	34,400	30,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	39,059	39,400	39,400	56,500
REV Total		938,635	702,254	733,961	720,967

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	137	131	130
	ELECT	1	1	1
	IPBA	42	42	42
	ORDINANCE	200	183	202
Full-Time Total		380	357	375

amount. Other Than Personal Services (OTPS) expense totals \$2.2 million, which is 4% higher than the 2012 projected amount. The increase is attributable to a higher expense for expert witnesses.

DISTRICT ATTORNEY



Total revenue for the Office of the District Attorney in the 2013 Adopted Budget is \$720,967, which is essentially flat when compared to the 2012 projected amount. The variance between projected 2012 Rents and Recoveries and Adopted 2013 is due to the reclassification of this amount to Interfund Revenue.



VISION

The Vision of the Board of Elections is to ensure that elections that occur under its purview are in accordance with applicable Federal and State Law.

MISSION

Under the Elections Law, the Board of Elections registers and maintains a record of voters, and conducts primaries, general elections, and special elections called by the Governor or County. It also canvasses and certifies election results.



BOARD OF ELECTIONS

The Board of Elections is responsible for registering voters, maintaining their records, and conducting Presidential Primaries, Federal Non-Presidential Primaries, County Primaries, and General Elections, as well as Special Elections called by the Governor or the County. In addition, the Board supplies voting machines and data for village, school and Special District elections. Finally, the Board oversees all functions necessary for compliance with the Election Law, including use of the New York State Board of Elections Statewide database to remove duplicate voter registrations. The Nassau County Board of Elections adapts to and complies with all mandated Federal and State laws and regulations.

GOALS

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

OBJECTIVES

- Educate and train the Board of Elections staff, including approximately 5,000 election inspectors, to comply with new Federal mandates and provide the best possible assistance to voters
- Continue the public education program on the use of the new electronic voting machine system, begun in 2010, by utilizing media advertisements, pamphlets and other methods, as well as public forums conducted throughout the County
- Make adjustments and improvements to County polling sites so that they are accessible to all voters as per the requirements and regulations set forth in Federal law and by the United States Department of Justice
- Realign Election Districts to coincide with the Congressional and State Legislative Districts redrawn by the mandates of Federal and State law, due to the 2010 Census

2013 BUDGET HIGHLIGHTS

The expenses for the Board of Elections in the 2013 Adopted Budget are \$17.7 million, a 13.9% decrease from the projected expense for 2012. Expenses include Salary & Wages of \$14.7 million, which is a 7% decrease from the 2012 mid-year projected amount. The decrease in the salary line is attributable to the elimination of vacancies and the loss of positions to the Voluntary Separation Incentive Program (VSIP) that the County offered. Other Than Personal Services (OTPS) are \$3.0 million, which is a 36.9% decrease when comparing to the 2012 projected amounts. The decrease in this category is attributable to a reduced number of Primary Elections that will take place during 2013.

ELECTIONS



The revenues for the Board of Elections in the 2013 Adopted Budget are \$155,000. There is no change in this category compared to the 2012 projected amounts. The revenues for the Board of Elections are primarily generated from the fees collected for the rental of the lever voting machines used for elections in villages, school districts and special districts.

EL - BOARD OF ELECTIONS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	12,584,478	12,192,047	15,821,182	14,719,296
	BB - EQUIPMENT	54,355	119,100	119,100	112,500
	DD - GENERAL EXPENSES	1,830,111	3,560,500	3,560,500	2,348,553
	DE - CONTRACTUAL SERVICES	444,043	1,046,500	1,046,500	520,722
	OO - OTHER EXPENSE	0	1,463,272	0	0
EXP Total		14,912,987	18,381,419	20,547,282	17,701,071
REV	BF - RENTS & RECOVERIES	101,400	120,000	120,000	120,000
	BH - DEPT REVENUES	55,300	35,000	35,000	35,000
REV Total		156,700	155,000	155,000	155,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	109	116	113
	ORDINANCE	38	23	26
Full-Time Total		147	139	139



VISION

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

MISSION

To maintain a high level of preparedness; reduce the vulnerability of the populace and property of the County resulting from natural, technological or civil disasters; provide prompt and efficient services to persons victimized by disaster; provide for rapid and orderly restoration and recovery following disasters; and effectively educate the public regarding their responsibilities in self-preparedness relating to disasters that could potentially affect the County.



OFFICE OF EMERGENCY MANAGEMENT

Nassau County's Office of Emergency Management (OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all hazard emergency situations, 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 the Nassau County Emergency Operations Plan (EOP).

The professional staff of men and women in OEM works with officials on the Federal, State and local levels in leveraging opportunities to prepare Nassau County to address natural, technological and civil disasters. OEM administers several Homeland Security grants, permitting the targeted distribution of funds to County agencies that confront terrorist and public health threats and all-hazard response. Along with submitting grant applications, quarterly progress and fiscal reports, OEM monitors the activities and expenses supported by the grants. In addition, OEM receives and manages various other grants, which include the Local Emergency Management Performance Grant, Citizen Corps Grant, and targeted New York State Senate/Legislative initiatives.

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.

In addition, the Office oversees the administration of the Community Emergency Response Team (CERT) program, which educates people in disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations.

CERT has trained over 1,400 people in disaster response and awareness and, combined with the Medical Reserve Corps (MRC), currently has over 700 active, dedicated members. CERT and MRC will continue to develop team members trained and ready to support the community in a disaster.

GOALS

OEM provides Nassau County with a support team of professional personnel that 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 targeted funding to County agencies performing duties relevant to the objectives and investment justifications stated in the Homeland Security grant guidelines the Office administers
- Increase public awareness through frequent updates of information on the County's website, which communicates information on hurricane and special need preparedness that residents can access; appear on local access cable shows to discuss preparedness tips; conduct regular Town Hall meetings for the public to discuss hazards and preparedness activities for the communities; and distribute awareness information through public displays at conferences, fairs and similar venues
- Continue to enhance the capabilities of the new Emergency Operations Center (EOC)
- Continue the procurement of commodities for the Nassau County stockpile that include, but are not limited to cots, special needs cots, portable toilets, disposable clothing, Meals Ready to Eat, bottled water and tarps
- Recruit and train an additional 200 volunteers for the Citizens Corps Program who will be trained to assist OEM during emergency operations, including assisting the Red Cross in administrating and managing emergency shelters
- Work with adjacent county and city jurisdictions to establish a regional approach to planning, response and recovery

OBJECTIVES

- Enhance, expand and leverage the current capabilities of the EOC to keep pace with technological advances while maintaining increased redundancy in communications
- Continue to review and, as necessary, revise existing emergency plans including the County's Hazard Mitigation plan
- Work with County departments and municipalities to optimize Federal reimbursement post disaster
- Work collaboratively with relevant County agencies, creating a synergy to leverage all County resources effectively in the event of a local or regional disaster or public health emergency
- Continue to develop feasible sheltering strategies that meet the needs of the varied population of Nassau County

EMERGENCY MANAGEMENT



2013 BUDGET HIGHLIGHTS

The total expense for the Office of Emergency Management (EM) in the 2013 Adopted Budget is \$784,037. Expenses include salary and wages of \$771,537, which is an increase of 49.8% from the 2012 projected expense. This increase for new positions is consistent with the Administration's commitment to enhance emergency preparedness and improve communications with other local jurisdictions. The increase in personnel costs has been partially offset by the elimination of the General Fund expense for emergency communications activations. In conjunction with the Administration's commitment to emergency preparedness, the County's vendor agreement for emergency communications has been re-negotiated and enhanced to cover all aspects of service and activations, thus making it eligible for 100% grant reimbursement.

The expenses of the Office of Emergency Management are largely offset by revenues realized from Federal funds. Total revenue for the Office of Emergency Management in the 2013 Adopted Budget is \$648,701, a 13.7% increase over the projected 2012 amount, composed entirely of Federal funds, channeled to the County via New York State, as reimbursement for County incurred expenses.

EM - EMERGENCY MANAGEMENT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	444,793	581,771	515,211	771,537
	DD - GENERAL EXPENSES	19,418	9,500	9,500	12,500
	DE - CONTRACTUAL SERVICES	156,259	100,000	100,000	0
EXP Total		620,470	691,271	624,711	784,037
REV	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	530,793	491,571	570,349	648,701
REV Total		530,793	491,571	570,349	648,701

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	1	2	2
	ORDINANCE	6	6	8
Full-Time Total		7	8	10

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	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Communications Tests	76	76	52	26	52
Grants Awarded to OEM	5	5	2	2	2
OEM Employee Training	--	--	18	10	18
OEM EOC Testing	--	--	12	6	12
Recruited Volunteers	239	314	60	83	100
Training-ICS	294	782	200	1,620	200



VISION

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

MISSION

Through public fire safety education, efficient fire communications, state-of-the-art fully-equipped hazardous materials response teams, knowledgeable and dedicated Emergency Medical Academy Staff, and aggressive inspection programs, the Mission of the Nassau County Fire Commission is to protect the residents of Nassau County and to assist the 71 County fire departments by providing highly effective and cost-effective fire safety services.



FIRE COMMISSION

The Fire Commission is dedicated to providing the best possible service to the residents of Nassau County. The eight divisions within the Fire Commission work both independently and collaboratively to ensure the public's safety both on a proactive and reactive basis. The Fire Commission offers a wide range of services including educating the public on fire safety issues, reviewing plans on fire suppression systems, and responding to incidents involving hazardous materials. The Nassau County Fire Commission will continue to act as the primary liaison between the County and the 71 volunteer fire departments located throughout Nassau County.

BUREAU OF FIRE INVESTIGATIONS

The collaboration between the Nassau County Police Department and the Bureau of Fire Investigation in investigating undetermined, suspicious, and incendiary fires provides the residents of Nassau County with the best possible expertise and response time.

INDUSTRIAL DIVISION

The Industrial Division is responsible for inspecting all industrial occupancies within the County. The Division also reviews and approves system plans for fire alarms, fire and smoke detection systems, sprinkler systems, stand pipes, application of flammable finish facilities, automatic extinguishing systems, flammable/combustible liquid storage, flammable gas facilities, fire pumps, and emergency generators.

HAZARDOUS MATERIALS DIVISION

The Fire Marshal Hazardous Materials Emergency Response Division (Haz-Mat) supports the 71 fire departments in Nassau County, 24 hours a day, seven days a week. The Division renders direct assistance to the village police departments, the Nassau County Health Department, and the public, as well as neighboring jurisdictions. It also assists the New York State Department of Environmental Conservation as its "delegated agent" in Nassau County.

GENERAL DIVISION

This Division reviews and processes new and revised plans and certificates of fitness for automatic fire extinguishing systems, hoods and ducts, sprinklers and standpipe systems, fire alarm and detection systems and all other fire safety equipment. It also inspects all places of public assembly, such as restaurants, theaters, places of worship (those without schools or daycare centers), recreational/amusement facilities, businesses and mercantile establishments.



INSTITUTIONAL AND SCHOOL DIVISION

This Division 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 accurate information to ensure proper fire department response to automatic alarms.

BUREAU OF FIRE AND RESCUE SERVICES

The Fire Communications Center provides complete dispatching service for 41 Nassau County Fire Departments and four Volunteer Ambulance Corps, and back-up dispatching for all 71 Nassau County Fire Departments and six Ambulance Corps.

FIRE-POLICE EMERGENCY MEDICAL SERVICES (EMS) ACADEMY

The Nassau County Fire-Police EMS Academy (FPA) is a full-service emergency training facility, which is responsible for meeting the instructional needs of all Nassau County pre-hospital EMS providers.

GOALS AND OBJECTIVES

Protect the lives and property of the public by

- Providing quick, efficient and high quality emergency response services
- Inspecting buildings for fire hazards to reduce the risk of fire incidents
- Inspecting emergency lighting/generator systems to ensure they provide light within a building in the event of power failure
- Ensuring that exits are open and clear and that the occupancy limits are not exceeded in public assembly occupancies
- Inspecting mercantile occupancies, especially during the high volume shopping months of October through December
- Providing expert service to the 71 fire departments and protecting the residents throughout the County by investigating undetermined, suspicious and incendiary fires and bringing to justice those responsible for the crime of arson
- Providing quality emergency medical training services to the 71 volunteer fire departments, various ambulance corps and the people of Nassau County
- Educating the public to reduce the risk of fire incidents

FIRE COMMISSION



- Providing fire safety lectures to the citizens of the County through programs developed by the Fire Commission
- Providing emergency service dispatching through the Nassau County Fire Communications Center for the various fire departments and ambulance corps located throughout the County
- Training and educating fire, police and EMS personnel within Nassau County at the FPA, which is also offered to the public for a fee
- Collecting the appropriate fees for the services the Fire Commission provides to the public, as mandated by local laws



2013 BUDGET HIGHLIGHTS

The expenses for Fire Commission in the 2013 Adopted Budget are \$23.1 million, a 4.4% increase from the 2012 projections. Expenses include Salary and Wages of \$9.9 million, a 5.1% decrease due to full-time staffing being reduced by vacancies. Other Than Personal Services (OTPS) expenses are \$8.4 million, a 13.8% increase from the 2012 projection.

The revenues for Fire Commission in the 2013 Adopted Budget are \$23.1 million, a 6.7% increase primarily due to an increase in existing fees generated from discretionary services the Department provides to the public in support of fire safety laws and regulations.

FIRE COMMISSION FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	10,442,596	9,678,789	10,464,193	9,935,212
	AB - FRINGE BENEFITS	4,093,378	4,676,084	4,322,008	4,811,786
	BB - EQUIPMENT	1,566	26,600	26,600	29,000
	DD - GENERAL EXPENSES	83,860	76,700	70,700	222,903
	DE - CONTRACTUAL SERVICES	4,243,252	4,275,100	4,275,100	5,507,400
	LB - TRANS TO GEN FUND	567,423	0	0	0
Expenses Excluding Interdepartmental Transfers		19,432,075	18,733,273	19,158,601	20,506,301
Interdepartmental Transfers		2,470,648	2,994,086	2,999,691	2,632,022
Expenses Including Interdepartmental Transfers		21,902,723	21,727,359	22,158,292	23,138,323
REV	BE - INVEST INCOME	18	6,200	20	6,200
	BF - RENTS & RECOVERIES	58,205	0	2,448	0
	BG - REVENUE OFFSET TO EXPENSE	0	28,700	0	0
	BH - DEPT REVENUES	6,046,194	6,147,300	6,147,300	7,579,868
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	104,600	104,600	104,600
	SA - STATE AID REIMBURSEMENT OF EXPENSES	141,769	190,000	190,000	190,000
	TL - PROPERTY TAX	15,656,537	15,250,559	15,250,559	15,257,655
Revenues Excluding Interdepartmental Transfers		21,902,723	21,727,359	21,694,927	23,138,323
Interdepartmental Transfers		0	0	0	0
Total Revenues Including Interdepartmental Transfers		21,902,723	21,727,359	21,694,927	23,138,323

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	101	97	97
Full-Time Total		101	97	97
Part-Time		35	30	12
Part-Time Total		35	30	12



PERFORMANCE MANAGEMENT

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

Fire Commission					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
DEC Inspections	433	76	300	145	300
Emergency Lighting Tests	2,485	2,601	2,220	1,506	2,400
Fire Alarm Permits	17,019	15,184	16,000	6,767	16,000
General Inspections	6,304	6,513	5,500	3,504	6,000
Holiday Safety Inspections	1,204	1,296	1,275	123	1,275
Night Safety Inspections	975	843	700	495	750
Sprinkler/Standpipe Conn Test	0	0	0	0	350



FRINGE BENEFITS DEPARTMENT (GENERAL FUND)

Fringe benefits expenses for the County workforce are allocated for each fund. The Office of Management and Budget (OMB) provides an estimate of Fringe Benefit costs and centrally records them outside of departmental budgets. By doing this, the County minimizes the likelihood of incorrect allocations and gains greater control over these expenses.

Fringe Benefit expenses include health insurance contributions for active employees and retirees, as well as the County’s pension contributions for employees. Significant mandated growth in many of these categories continues to place an increasing heavy burden on the County’s operating budget.

2013 BUDGET HIGHLIGHTS

Fringe Benefits allocated to this Department for the Adopted 2013 Budget totals \$200.6 million, an 8.1% increase from the 2012 projection. The increase is primarily attributable to higher Health Insurance and Pension costs due to higher premiums and higher pension cost estimates from the New York State Retirement System.

FB - FRINGE BENEFIT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AB - FRINGE BENEFITS	195,927,806	214,195,431	185,577,717	200,643,618
EXP Total		195,927,806	214,195,431	185,577,717	200,643,618
REV	BF - RENTS & RECOVERIES	43,634	0	2,433	0
	BG - REVENUE OFFSET TO EXPENSE	0	2,603,900	0	0
	BJ - INTERDEPT REVENUES	2,371	0	0	0
REV Total		46,005	2,603,900	2,433	0



VISION

To lead a public health system that works to promote healthy communities.

MISSION

To promote and protect the health of residents of Nassau County.



HEALTH DEPARTMENT

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

ADMINISTRATION

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

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 COMMUNITY AND MATERNAL CHILD HEALTH SERVICES

This Division administers and coordinates activities designed to protect the health and well-being of communities and the infants, children and pregnant women living in them. Its major programs are

- **Women, Infants, and Children Supplemental Nutrition and Education Program (WIC)** provides food vouchers to over 13,000 low-income women and children in Nassau County. The Department operates five community-based WIC centers throughout the County.
- **Perinatal Services Network** is a consortium of over 40 organizations with a shared commitment to improve birth outcomes. Network members represent health care providers, birthing hospitals, professional health organizations, community based organizations, health insurance carriers and community consumers. Partnerships are formed between all members and other entities as appropriate in order to provide both professional and public educational opportunities, improve access to perinatal services and coordination of care for pregnant and childbearing women, and enhance their referrals to service providers.
- **Community Health Worker Program** provides home visiting case-management services to approximately 100 low-income, pregnant women in the Villages of Hempstead and Roosevelt.
- **Child Fatality Review Team** reviews unexpected or unexplained child deaths to gain a better understanding of the causes and makes recommendations to reduce future preventable child fatalities.
- **Lead Program** provides case-management/screening services to all children with elevated blood lead levels and educational services to community groups.



OFFICE OF PUBLIC HEALTH EDUCATION

The Office of Public Health Education provides education to residents, community organizations, and government agencies regarding health issues and initiatives.

CENTER FOR POPULATION HEALTH AND DISEASE PREVENTION

This Division incorporates the Bureaus of Communicable Disease, HIV/STD and Tuberculosis with the Office of Emergency Management to protect the public from the spread of communicable diseases, HIV, STDs and tuberculosis through surveillance, reporting, monitoring, and contact investigation and control.

- **Division of Quality Assurance, Research and Epidemiology** is responsible for providing quality assurance through development of performance measures both within the department and with contracted partners, aligned with public health law and NYS DOH regulations. The Division employs data analysis and epidemiologic methods to improve the health department services, maintain grant support, and disseminate information to Nassau County residents. Demographic and health surveillance data provide information towards community health assessment, community health plan and strategic plan for the department.
- **Public Health Emergency Preparedness (PHEP)** is responsible for developing and implementing a comprehensive public health response to bioterrorism, chemical and/or radiological exposure, influenza, and natural and manmade disasters. The PHEP Unit manages the Health Desk at the Nassau County Office of Emergency Management. The Unit is also responsible for directing all aspects of Nassau County's Medical Reserve Corps (MRC), which has over 700 medical professional volunteers committed to support the Health Department's emergency response.

In addition, the Health Department administers the following programs.

- **Children's Early Intervention Program (EI)** is an entitlement program that provides specialized services to children under age three with developmental delays and disabilities. *Child Find*, a grant-funded program, identifies infants at risk for physical and developmental disabilities as soon as possible after birth and ensures that these children have a medical home that provides routine developmental surveillance and appropriate screenings.
- **Preschool Special Education Program** pays for educational and supportive services to special needs children age three to five. The program also oversees a Countywide transportation system for both the EI and Preschool Programs.
- **Environmental Health Laboratory** provides environmental health laboratory 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.



The Department receives more than \$14 million in grants in a variety of areas and is the grantee for the Federal Ryan White Title I monies to the Nassau-Suffolk Transitional Grant Area. New York State reimburses at least 36% of Public Health and mandated expenditures.

GOALS

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

OBJECTIVES

- Conduct permit, certification, enforcement, investigation, inspection and monitoring activities
- Respond to emergency spills and incidents, including radiological events
- Investigate air quality, community sanitation and animal abuse complaints
- Assure water safety by monitoring the public water supply and public-related engineering plans
- Control/regulate storage, handling and disposal of hazardous wastes and toxic materials
- Improve food safety by conducting food service establishment inspections and investigations
- Investigate and control communicable diseases
- Develop a division infrastructure to respond to natural and man-made disasters

2013 Budget Highlights

The total expense for the Health Department in the 2013 Adopted Budget is \$196.7 million, a 0.7% increase from the 2012 projection. Expenses include salary and wages of \$13.7 million, which is a 1.2% decrease from the 2012 projected amount. Full-time staffing efficiencies have been realized from the 2012 Budget through a combination of shifting staff to grants, Voluntary Separation Incentive Programs (VSIPs), and attrition. The 2013 Adopted Budget funds \$183 million in Other Than Personal Services (OTPS) expenses, of which 93% or \$170 million is for Preschool and Early Intervention services. Preschool and Early Intervention are budgeted to increase 1.2% due to fluctuations in caseloads, caseload service requirements, and third-party reimbursements.

HEALTH DEPARTMENT



The 2013 Adopted Budget assumes the Health Department will realize \$113.5 million in revenue, a 4.9% reduction from the projected 2012 amount. In 2012, over \$12 million in revenue was recognized as Rents and Recoveries from canceling encumbrances from 2009 and 2010. That level of Rents and Recoveries is not expected in 2013. State Aid reimbursements are affected by a number of factors relative to Preschool, Early Intervention and other reimbursable expenses. Permits and licenses, including but not limited to, those issued for food establishments, hazardous materials, day camps, realty subdivisions and lifeguard certifications, are budgeted to increase 38.9% to \$5.7 million, reflecting fee increases effected during 2012. These increases are necessary to cover the increased costs associated with the operations of the Health Department.

HE - HEALTH DEPARTMENT

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	15,358,194	13,966,902	13,859,522	13,700,489
	BB - EQUIPMENT	21,358	27,600	27,600	66,000
	DD - GENERAL EXPENSES	1,520,250	1,688,101	1,688,101	1,422,050
	DE - CONTRACTUAL SERVICES	424,970	548,000	548,000	427,330
	DG - VAR DIRECT EXPENSES	5,000,000	5,000,000	5,000,000	5,000,000
	HF - INTER DEPARTMENTAL CHARGES	6,307,502	6,311,999	6,311,999	6,150,287
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	169,153,400	172,975,000	167,975,000	169,950,000
EXP Total		197,785,674	200,517,602	195,410,222	196,716,156
REV	BC - PERMITS & LICENSES	4,537,533	4,085,925	4,085,925	5,674,018
	BD - FINES & FORFEITS	139,747	277,900	277,900	150,000
	BF - RENTS & RECOVERIES	5,117,173	807,300	12,729,865	2,470,000
	BH - DEPT REVENUES	10,493,900	11,429,450	11,429,450	10,525,200
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	67,977	477,640	477,787	57,100
	SA - STATE AID REIMBURSEMENT OF EXPENSES	92,521,278	95,021,780	90,331,780	94,618,640
REV Total		112,877,608	112,099,995	119,332,707	113,494,958

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	199	164	165
	ORDINANCE	4	3	4
Full-Time Total		203	167	169
Part-Time		28	15	15
Seasonal		14	12	6
Part-Time / Seasonal Total		42	27	21



PERFORMANCE MANAGEMENT

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

HEALTH DEPARTMENT



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

HEALTH DEPARTMENT



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

Health Department					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Call Back Rsp-15 Minutes	--	--	100.0%	81.5%	100.0%
% CD Rpts Rsp-72 Hours	99.3%	98.8%	99.0%	98.3%	99.0%
% CHA Sections Updated	--	--	100.0%	80.0%	100.0%
% HIV Partners Contacted	--	--	80.0%	39.0%	80.0%
% NYSDOH Reports on Time	--	--	100.0%	98.0%	100.0%
% Sant Cmplnts Investigated	--	87.3%	90.0%	85.3%	90.0%
% Tobac Vendors Cmplc ATUPA	94.3%	93.5%	90.0%	93.9%	90.0%
Artl XI Engrn Plans-Backlog	--	2.8	2.0	0.8	2.0
Children's Camps Permitted	--	139	140	133	140
DOT Encounters per Staff	--	--	100.0	175.3	100.0
Drinking Water-SDWIS Tests	195,464	305,247	200,000	126,301	200,000
EIP-Average Caseload	95	91	65	94	65
Enforcement Fines Assessed	\$295,975	\$117,635	\$300,000	\$169,300	\$300,000
Lifeguards Certified	2,070	2,171	2,000	1,125	2,000
Primary Food Inspections	7,424	7,151	7,375	3,546	7,375
Pub Water Sanitary Surveys	14	14	16	7	16
PWS Engrn Plans-Backlog	--	20.4	2.0	27.5	2.0
Sub-Div Engrn Plans-Backlog	--	1.3	1.0	1.5	1.0
Swimming Pool Engrn-Backlog	--	--	3.9	3.8	2.0
Temp Food Svc Permits Issued	1,110	1,156	1,125	560	1,125



VISION

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

MISSION

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



OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT

The Offices of Housing and Homeless Services (OHHS) and Community Development (OCD) merged in April 2011 to form the Office of Housing and Community Development (OHCD). The goal of the merger was to consolidate and streamline the provision of housing services and management of United States Department of Housing and Urban Development (HUD) funded grants. OHCD also includes a Business Development Unit (BDU) and Brownfields Redevelopment Unit (BRU).

COMMUNITY DEVELOPMENT UNIT

This Unit administers the following HUD grant programs.

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

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

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

Lead Abatement Demonstration Grant Program, operated by the Unit and the Health Department, controls lead-based paint hazards through rehabilitation and remediation of low-income private dwellings with children under the age of six.

HOUSING AND HOMELESS SERVICES UNIT

This Unit administers the following HUD grant programs.

Homelessness Prevention and Rapid Re-Housing Program (HPRP) emphasizes rapidly re-housing the homeless and preventing homelessness by helping people obtain long-term sustainable housing. HPRP provides temporary, short-term financial assistance to eligible



residents of Nassau County in the areas of rental assistance, rental arrears, security/utility deposits, legal services related to landlord-tenant and/or housing issues, utility payments/arrears, housing search and placement, and household budgeting and case management to enable the residents to become economically self-sufficient and financially independent.

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

Section 8 Housing Choice Voucher Program (HCV) HHS is the Local Administrator of the HUD-funded Section 8 HCV program for New York State Homes and Community Renewal (HCR). The County also administers Section 8 for the Villages of Farmingdale and Island Park, through HUD. The HCV Program increases affordable housing choices for very low- and low-income families. Families with vouchers choose and lease safe, decent and affordable privately owned rental housing. Other types of vouchers target specific populations. These programs include the Family Unification Program (FUP), Mainstream Program, Section 8 Homeownership and the Family Self-Sufficiency (FSS) Program. The program assists Nursing Home Transition and Diversion Medicaid waiver participants, as an alternative to nursing home placement.

Project Homestart, a HUD Supportive Housing Program (SHP) provides rent subsidies and supportive services to assist the homeless in recovering from drug use or addiction and helps them locate housing.

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

BUSINESS DEVELOPMENT UNIT (BDU)

This Unit seeks to make Nassau County a destination for businesses seeking to operate in or expand on Long Island. BDU is responsible for business attraction, retention and expansion. As such, BDU staff meets with small, mid-size and large businesses to assess their expansion and growth needs. The BDU actively markets economic development resources and incentives of its various business resource partners to businesses to stimulate job growth, capital investment, and the growth of the economy. The BDU holds quarterly panel forums with businesses to educate, inform, and encourage businesses to access available resources. Additionally, the BDU holds regular working sessions with individuals from the other municipalities to develop a collaborative model and workable solution toward business expansion and development needs.

HOUSING AND COMMUNITY DEVELOPMENT



BROWNFIELDS REDEVELOPMENT UNIT (BRU)

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

2013 BUDGET HIGHLIGHTS

Budgeted expenses in the 2013 Adopted Budget for the Office of Housing and Community Development Affairs is \$887,882 a 24.3% increase from the 2012 projections. Expenses include Salary and Wages of \$720,000, a 52.5% increase from the 2012 projections due to the Homeless Intervention & Employment Program moving from the Grant Fund into the General Fund during the 2012 program year. Other Than Personal Service (OTPS) expenses reflect a decrease of \$74,225 or 30.7%, primarily due to lower Interdepartmental Charges. The 2011 expenses of \$4.2 million are \$3.3 million higher than the 2013 Adopted Budget. This represents a write-off from the Housing Voucher program of approximately \$4.4 million from uncollected revenues in the Grant Fund as a result of the prior administration's over projection of the number of clients that would be served.

The revenues for the Office of Housing and Community Development are \$623,000, a 7.1% decrease from the 2012 projection primarily due to a timing difference associated with 2011 related reimbursements received during 2012. Reimbursement rates in connection with the Homeless program are 50% Federal Aid and 10% State Aid.

HI -HOUSING & INTERGOVERNMENTAL AFFAIRS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	3,080,039	82,700	472,057	720,000
	BB - EQUIPMENT	347,508	0	0	0
	DD - GENERAL EXPENSES	252,595	5,400	12,400	2,500
	DE - CONTRACTUAL SERVICES	59,893	0	0	0
	HF - INTER DEPARTMENTAL CHARGES	411,260	229,707	229,707	165,382
	EXP Total	4,151,295	317,807	714,164	887,882
REV	BF - RENTS & RECOVERIES	(523,766)	0	0	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	150,893	0	0	498,400
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	0	670,800	124,600
	REV Total	(372,873)	0	670,800	623,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	2	12	12
Full-Time Total		2	12	12



VISION

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

MISSION

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



HUMAN RESOURCES

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

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

GOALS

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

OBJECTIVES

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

HUMAN RESOURCES



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the Department of Human Resources includes \$652,177 in expenses, a 2.5% increase from the projected expense for 2012. Expenses include \$591,077 in salaries.

PE - DEPARTMENT OF HUMAN RESOURCES					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	722,122	708,004	569,281	591,077
	DD - GENERAL EXPENSES	9,332	44,400	44,400	38,600
	DE - CONTRACTUAL SERVICES	0	22,500	22,500	22,500
EXP Total		731,454	774,904	636,181	652,177

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	9	8	9
Full-Time Total		9	8	9
Part-Time		1	1	1
Seasonal		1	1	1
Part-Time / Seasonal Total		2	2	2



VISION

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

MISSION

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



COMMISSION ON HUMAN RIGHTS

To achieve its Mission, the Commission on Human Rights

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

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

GOALS

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

OBJECTIVES

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

HUMAN RIGHTS



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the Commission on Human Rights includes \$551,964 in expenses, virtually unchanged from the projected expense for 2012. Expenses include \$535,514 in salaries and \$16,450 of Other Than Personal Services (OTPS) consistent with the 2012 projected expenses.

HR - COMMISSION ON HUMAN RIGHTS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	515,730	270,333	539,509	535,514
	DD - GENERAL EXPENSES	(3)	5,450	5,450	5,450
	DE - CONTRACTUAL SERVICES	704	11,600	11,600	11,000
EXP Total		516,431	287,383	556,559	551,964
REV	BF - RENTS & RECOVERIES	4,425	0	0	0
REV Total		4,425	0	0	0

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	6	6	6
	ORDINANCE	2	2	2
Full-Time Total		8	8	8
Part-Time		0	1	1
Part-Time Total		0	1	1



VISION

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

MISSION

The Department of Human Services' Mission is to provide the residents of Nassau County with increased access to the wide array of services and information provided by the County through a collaborative and coordinated structure. Improved communication and accessibility will be the hallmarks of the information, assistance, and services provided by the four Offices that constitute the Department.



DEPARTMENT OF HUMAN SERVICES

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

OFFICE FOR THE AGING

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

GOALS

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

OBJECTIVES

- Promote the development of a coordinated and comprehensive system of services for the elderly, especially those with greatest needs, so that they are served in the setting appropriate to their needs, which enables them to fully participate 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 a senior center setting



OFFICE FOR YOUTH SERVICES

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

GOALS

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

OBJECTIVES

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

OFFICE FOR THE PHYSICALLY CHALLENGED

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

GOALS

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



OBJECTIVES

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

OFFICE OF MENTAL HEALTH, CHEMICAL DEPENDENCY AND DEVELOPMENTAL DISABILITIES SERVICES

The Mission of the Office of Mental Health, Chemical Dependency and Developmental Disabilities Service is to assure the availability of a full continuum of care and the delivery of best practices that enable individuals to achieve recovery. The Office also fosters a 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

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

OBJECTIVES

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

2013 BUDGET HIGHLIGHTS

Expenses for the Department of Human Services in the 2013 Adopted Budget reflect a decrease of \$7.6 million, or 18.2% from the 2012 projection. Full-time staffing has been reduced by eliminating vacancies and the Voluntary Separation Incentive Programs (VSIPs), resulting in a

HUMAN SERVICES



reduction of \$883,244, or 12.3% from the 2012 projections. Other Than Personal Services (OTPS) expenses reflect a decrease of \$6.9 million or 19.4% from the 2012 projection. This is primarily due to cuts in non-mandated services.

The revenues for the Department of Human Services in the 2013 Adopted Budget are \$16.6 million, or a 57.2% reduction from the 2012 projection. The decrease is primarily due to the elimination of the interdepartmental revenues. On May 21 2012, the Nassau County Legislature passed Local Law 7-2012, which eliminated the special Red Light Camera Fund. It designates that all revenue under this law will be deposited into the General Fund and, as a result, eliminated the need for the Department to be reimbursed through interdepartmental revenues. Additionally, cuts to non-mandated services are expected to result in a decrease of \$2.9 million, a 21.1% in reimbursement from the State for those services.

HS - DEPARTMENT OF HUMAN SERVICES

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	7,509,561	6,780,727	7,166,869	6,283,625
	BB - EQUIPMENT	0	1,000	1,000	1,000
	DD - GENERAL EXPENSES	437,243	651,200	651,200	658,400
	DE - CONTRACTUAL SERVICES	28,645,473	29,628,447	29,672,618	23,334,354
	HF - INTER DEPARTMENTAL CHARGES	3,441,598	4,216,267	4,216,267	3,837,870
EXP Total		40,033,875	41,277,641	41,707,954	34,115,249
REV	BD - FINES & FORFEITS	23,468	40,000	40,000	40,000
	BF - RENTS & RECOVERIES	7,270,759	0	166,021	0
	BH - DEPT REVENUES	8,981	16,800	167	0
	BJ - INTERDEPT REVENUES	350,308	18,818,511	18,818,511	379,280
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	11,846,896	565,000	565,000	0
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	5,949,532	5,632,871	5,677,042	5,526,052
	SA - STATE AID REIMBURSEMENT OF EXPENSES	14,181,261	13,541,152	13,541,152	10,678,629
REV Total		39,631,205	38,614,334	38,807,893	16,623,961

Note: 2011 Actual represents year end results for: Dept. of MH, Chem Dependency & Disable Services, Physically Challenged, Senior Citizens Affair & Nassau County Youth Board. These department were consolidated in 2012 into the Department of Human Services.

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	86	70	70
	ORDINANCE	10	9	10
Full-Time Total		96	79	80
Part-Time		6	6	7
Part-Time Total		6	6	7



PERFORMANCE MANAGEMENT

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

Office for the Aging					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Adult Day Svc-# Svc Hrs	72,129	66,202	64,000	35,386	65,000
Case Management-#Svc Hrs	25,833	25,009	25,250	13,453	25,500
Congregate Meals-# Meals	211,173	207,084	200,500	106,861	205,000
Home Dlvr Meals-# Meals	454,141	451,576	420,000	219,368	420,000
Transportation-#1 Way Trips	163,977	157,359	150,000	79,647	155,000



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



Office for Youth Services					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
YB-Agency Contacts	562	446	200	175	60
YB-Claim Reviews Audited	575	388	300	302	156
YB-Cnty & Muni Applications	80	62	60	60	60
YB-Community Collaborations	227	217	100	144	20
YB-Contracts Processed	54	56	45	44	12
YB-MES Crisis Hotline Contacts	--	--	5,000	5,851	5,000
YB-RHY Service Contacts	5,118	4,641	2,800	1,156	2,000
YB-Youth Served	15,502	17,749	10,500	5,297	2,500

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

Office for the Physically Challenged					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
HC Parking Permits-Total	15,963	17,105	18,000	8,655	22,000
HP-Volunteer Prog Tck Issd	23	4	1,200	0	1,200
OPC Advocacy & Education	--	4,090	2,500	2,630	4,000
OPC Website Hits	1,492	1,945	3,000	2,185	3,500



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

HUMAN SERVICES



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

Mental Health, Chemical Dependency & Developmental Disabilities Services					
<u>Performance Measures</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Target</u>	<u>2012 June YTD Actual</u>	<u>2013 Target</u>
% Utilization-ACT Slots	97.3%	98.0%	95.0%	98.1%	95.0%
% Utilization-Case Mgmt Slots	103.9%	105.5%	95.0%	103.4%	95.0%
% Utilization-HCBS Slots	95.6%	95.7%	90.0%	102.6%	90.0%
% Utiliz'n-Apart Treat Beds	95.7%	95.2%	90.0%	97.3%	90.0%
% Utiliz'n-Comm Rsdnc Beds	95.5%	95.0%	90.0%	96.2%	90.0%
% Utiliz'n-Suprt Housing Beds	94.4%	95.8%	90.0%	96.8%	90.0%
Active AOT Orders	--	124	115	133	115
Court Services-Persons Served	683	467	500	609	500
EAP-Persons Treated	51	80	55	67	55
Mental Health Housing	222	221	110	79	110
MH Court-Persons Served	--	17	20	22	20
On-site Rvw-Treat & Prev Prog	237	268	79	135	79
Prog Reviews & Evaluations	90	81	65	22	65
SAC-Persons Served	581	590	575	571	575



VISION

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

MISSION

The Mission of the Department of Information Technology is to provide high quality, departmentally focused information technology services and business solutions to County departments in support of their missions.



DEPARTMENT OF INFORMATION TECHNOLOGY

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

GOALS

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

OBJECTIVES

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



2013 BUDGET HIGHLIGHTS

The expenses for the Department of Information Technology are \$20 million, a 6% decrease from the projected expense for 2012. Expenses include Salary and Wages of \$6.9 million, which is a 2.8% decrease from the 2012 projection. Although salaries overall have decreased, the full-time staff is higher than the headcount in the 2012 Adopted Budget and those on board as of August 31, 2012. The headcount increase is necessary to comply with a settlement agreement that reinstated six employees to the workforce. Another factor increasing headcount is the addition of seven employees who are being charged to various capital projects (e.g., People Soft, E-Government, etc.). These charges are reflected as a negative adjustment to the salary line.

Other Than Personal Services (OTPS) expenses are \$13.1 million, a 7.6% decrease from the 2012 projection. This decrease is attributable to the elimination of Interdepartmental Charges. Interdepartmental Charges are budgeted only in departments that could utilize these expenses for revenue maximization purposes. The decrease is partially offset by additional contractual services that are being charged to Capital Back Charges.

The revenues for the Department of Information Technologies are \$5.6 million, a 10.4% increase from the 2012 projection. This increase is mainly due to Interfund Revenues for services provided by the Department of Information Technology to the Office of Housing

IT - INFORMATION TECHNOLOGY						
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	8,184,051	6,904,265	7,116,681	6,915,296	
	DD - GENERAL EXPENSES	183,348	308,150	308,150	347,750	
	DE - CONTRACTUAL SERVICES	7,078,691	8,609,797	8,609,797	8,844,278	
	DF - UTILITY COSTS	4,467,157	4,245,500	3,868,318	3,868,318	
	HF - INTER DEPARTMENTAL CHARGES	1,108,298	1,341,876	1,341,876	0	
EXP Total		21,021,545	21,409,588	21,244,822	19,975,642	
REV	BF - RENTS & RECOVERIES	963,614	0	1,242	0	
	BH - DEPT REVENUES	7,657	5,000	9,016	14,000	
	BI - CAP BACKCHARGES	1,093,001	2,500,000	500,000	599,910	
	BJ - INTERDEPT REVENUES	7,501,478	4,462,594	4,462,594	4,654,790	
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	242,312	0	0	285,873	
	SA - STATE AID REIMBURSEMENT OF EXPENSES	441,576	433,500	56,318	0	
REV Total		10,249,638	7,401,094	5,029,170	5,554,573	

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	76	68	81
	ORDINANCE	5	3	4
Full-Time Total		81	71	85

and Community Development. The increase is also due to higher Interdepartmental Charges to different agencies where revenue can be maximized via State Aid claims. Capital Backcharges have a nominal increase when compared to the 2012 projections. However, compared to the

INFORMATION TECHNOLOGY



2012 Adopted Budget, there is a significant decrease due to a change in the methodology for calculating capital backcharges from grossing up revenues and expenses to recording expense related to salaries and fringes in the Capital Fund.

PERFORMANCE MANAGEMENT

Department of Information Technology			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# Days-Mean Repair Time	Includes the mean time required to repair services expressed in days.	To use best practices to create effective solutions.
Government Efficiency	# Days-Mean to Fill Requests	Includes the mean time in days required to fill work requests for various software and hardware deployments as well as changes in service. Each of these requests is documented and tracked to completion in the Work Management System (Magic).	To use best practices to create effective solutions.
Government Efficiency	# Second Call Incidents	Includes the number of second call incidents as reported to the Information Technology Help Desk.	To use best practices to create effective solutions.
Government Efficiency	# Trouble Tickets Reported	Includes the number of trouble tickets as reported to the Information Technology Help Desk.	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	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
# Days-Mean Repair Time	1.88 Days	1.94 Days	2.10 Days	1.95 Days	2.00 Days
# Days-Mean to Fill Requests	2.09 Days	2.21 Days	2.90 Days	2.54 Days	2.5 Days
# Second Call Incidents	204	306	100	167	300
# Trouble Tickets Reported	6,586	6,491	5,000	3,742	7,400
% Core Network Uptime	99.9%	99.8%	99.3%	99.8%	99.9%



VISION

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

MISSION

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



COMMISSIONER OF INVESTIGATIONS

The Commissioner of Investigations is responsible for the following.

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

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

OBJECTIVES

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

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the Commissioner of Investigations consists of \$15,400 in expenses primarily related to Contractual Services, which is consistent with the 2012 projection.

AC - COMMISSIONER OF INVESTIGATIONS						
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	6,796	0	0	0	
	DD - GENERAL EXPENSES	0	100	100	100	
	DE - CONTRACTUAL SERVICES	0	15,300	15,300	15,300	
EXP Total		6,796	15,400	15,400	15,400	



VISION

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

MISSION

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



OFFICE OF LABOR RELATIONS

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

GOALS

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

OBJECTIVES

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

LABOR RELATIONS



2013 BUDGET HIGHLIGHTS

Total expenses in the 2013 Adopted Budget for the Office of Labor Relations is \$693,054, virtually unchanged from the 2012 projection. Salary and wages equals \$279,454 and Other Than Personal Services (OTPS) are \$413,600.

The Office of Labor Relations is a non-revenue generating department.

LR - OFFICE OF LABOR RELATIONS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	363,711	227,000	285,946	279,454
	DD - GENERAL EXPENSES	1,836	5,700	5,700	5,700
	DE - CONTRACTUAL SERVICES	260,954	407,900	407,900	407,900
EXP Total		626,501	640,600	699,546	693,054
REV	BF - RENTS & RECOVERIES	0	0	69,577	0
REV Total		0	0	69,577	0

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	5	4	4
Full Time Total		5	4	4



MISSION

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



OFFICE OF THE COUNTY LEGISLATURE

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

GOAL

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

2013 BUDGET HIGHLIGHTS

The expenses for the Legislature are \$9.1 million, a 5.1% increase when compared to the 2012 projection. Expenses include Salaries & Wages of \$6.1 million, which is a 7.1% increase from the 2012 projection. The increase in the salary line is due to funding of vacant positions. Other Than Personal Services (OTPS) are \$3.0 million, which is a 1.2% decrease from the 2012 projection.

LE - COUNTY LEGISLATURE

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,317,542	6,298,656	5,730,415	6,137,493
	BB - EQUIPMENT	2,281	45,777	45,777	40,777
	DD - GENERAL EXPENSES	2,070,753	1,682,331	1,732,331	1,682,331
	DE - CONTRACTUAL SERVICES	561,930	1,568,274	1,163,274	1,254,600
EXP Total		7,952,506	9,595,038	8,671,797	9,115,201

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ELECT	19	19	19
	ORDINANCE	75	72	78
Full-Time Total		94	91	97
Part-Time		3	2	1
Seasonal		16	31	18
Part-Time / Seasonal Total		19	33	19



VISION

The Vision of the Office of Management and Budget is to establish and maintain Nassau County's financial reputation as a soundly-operated municipal government that delivers needed services cost-effectively to the people of the County; maintain the confidence of the financial sector, including fiscal monitors; minimize risk in all areas of County operations; secure and maintain prudent levels of financing; monitor and require a high level of performance in County operations; maximize grant funding and Federal and State aid; and ensure taxpayers that County resources are protected and employed wisely.

MISSION

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



OFFICE OF MANAGEMENT AND BUDGET

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

Budget Office

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

Grants Management, which operates within the Budget Office, 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 the departments. It produces the annual Grants Plan, an inventory of all County grants, and helps develop, with other departments, administrative, financial and operational policies and procedures related to grants. It also plays a central role in the administration of grants by facilitating the processing of Supplemental Appropriations, Grant Agreements, Board Transfers, grant extensions, re-openings and closeouts.

Performance and Risk Management and Special Projects

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

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



such as the Park's Summer Recreation program, performs safety inspections, and develops risk management and safety-related policies and procedures. Risk Management will continue to settle select workers' compensation claims to reduce indemnity payments from the County.

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

Debt Management

OMB has a policy for structuring all debt issuances to meet the County's cash flow and capital needs. The policy provides that debt issuances will be planned to achieve relatively level debt service while matching debt service to the useful life of facilities. The policy also states that the County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). At its discretion, the County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization).

GOALS

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

OBJECTIVES

- Develop a balanced 2013 Operating Budget, Capital Budget and 2013-2016 MYP based on reasonable assumptions approved by the County Legislature and the Nassau County Interim Finance Authority (NIFA)
- Develop policies and procedures to minimize risk and audit findings
- Measure operational performance and analyze data to improve outcomes
- Maintain or improve the County's ratings with the rating agencies in 2013
- Continue to earn Government Finance Officers Association Distinguished Budget Presentation Award



- Manage the 2013 Workers' Compensation budget by improving claims management and reducing claims activity
- Identify promising grant opportunities and work with departments to pursue them
- Evaluate debt issuance options
- Regularly update the oversight community and the public on the County's fiscal and operational condition

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget includes \$518.6 million of expenses for OMB.

When compared to the 2012 Adopted Budget, the 2013 Adopted Budget for OMB expenses are \$77.9 million higher. This increase is primarily driven by \$84.6 million of salary savings initiatives that were embedded in the 2012 Adopted Budget. The 2013 Adopted Budget includes \$2.6 million for Countywide attrition savings in 2013.

The OMB 2013 Adopted Budget establishes a \$10 million contingency, appropriated from accumulated fund balance for expenses that are not predictable but may occur, such as special elections costs, snow removal or mandated program overruns.

The Budget for sales taxes is included in OMB. For 2013, sales tax revenues are projected to be \$1,121.2 million. This represents projected growth of 3.7%, which includes Part-County, and is conservative in comparison with current trends.

MANAGEMENT AND BUDGET



BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	CC AND NAME				
EXP	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
	AA - SALARIES, WAGES & FEES	4,046,230	2,314,399	2,748,067	5,050,806
	AB - FRINGE BENEFITS	24,208,897	27,306,963	27,306,963	26,968,963
	AC - WORKERS COMPENSATION	8,450,838	12,314,600	9,814,600	9,551,771
	BB - EQUIPMENT	0	10,000	1,000	8,000
	DD - GENERAL EXPENSES	39,999	50,500	50,500	103,200
	DE - CONTRACTUAL SERVICES	1,809,899	2,803,600	2,803,600	2,916,766
	GA - LOCAL GOVT ASST PROGRAM	61,748,472	62,852,361	64,328,992	66,944,894
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	13,000,000	13,000,000
	HD - DEBT SERVICE CHARGEBACKS	273,137,910	332,235,488	307,758,325	315,300,478
	HF - INTER-DEPARTMENTAL CHARGES	5,269,671	5,947,211	5,947,211	5,318,891
	HH - INTERFD CHGS - INTERFUND CHARGES	15,582,064	19,322,746	19,322,746	20,453,524
	JA - CONTINGENCIES RESERVE	44,942	0	0	0
	LH - TRANS TO PDH SUITS & DAMAGES	55,331,990			0
	NA - NCIFA EXPENDITURES	2,900,000	2,025,000	2,025,000	1,776,000
	OO - OTHER EXPENSE	25,537,630	44,901,094	44,901,094	53,820,364
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	491,108,542	525,083,962	500,008,098	521,213,657
	30 - FISCAL ANALYSIS				
	AA - SALARIES, WAGES & FEES	0	(84,324,037)	640,625	(2,569,101)
	30 - FISCAL ANALYSIS Total	0	(84,324,037)	640,625	(2,569,101)
EXP Total		491,108,542	440,759,925	500,648,723	518,644,556
REV	10 - OFFICE OF MANAGEMENT AND BUDGET				
	OBJECT AND NAME				
	AA - FUND BALANCE	0	0	0	10,000,000
	BD - FINES & FORFEITS	1,753,231	2,850,000	2,850,000	2,850,000
	BF - RENTS & RECOVERIES	2,538,985	1,020,000	1,319,621	6,914,723
	BG - REVENUE OFFSET TO EXPENSE	12,397,917	15,110,954	14,178,154	11,184,418
	BH - DEPT REVENUES	620,000	620,000	620,000	620,000
	BJ - INTERDEPT REVENUES	55,190,998	59,582,617	59,582,617	54,579,489
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	7,368,866	8,661,865	8,661,865	9,646,819
	BQ - CAPITAL RESOURCES FOR DEBT	0	18,071,000	18,071,000	20,535,875
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	32,904,702	39,643,146	39,643,146	38,586,700
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	(1,238,471)	118,400	146,252	118,400
	IF - INTERFD TSFS - INTERFUND TRANSFERS	567,423	0	698,200	0
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	697,345	2,405,000	2,405,000	2,405,000
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	952,884,662	970,802,675	995,830,302	1,031,663,514
	TB - PART COUNTY - SALES TAX PART COUNTY	71,864,511	85,385,709	85,423,241	89,582,099
	TL - PROPERTY TAX	169,302,069	120,039,282	120,039,282	117,107,798
	TO - OTB 5% TAX	3,873,814	3,229,600	3,229,600	3,232,286
	10 - OFFICE OF MANAGEMENT AND BUDGET Total	1,310,726,052	1,327,540,248	1,352,698,280	1,399,027,121
REV Total		1,310,726,052	1,327,540,248	1,352,698,280	1,399,027,121

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

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	24	24	25
Full-Time Total		24	24	25
Part-Time		3	3	3
Part-Time Total		3	3	3



PERFORMANCE MANAGEMENT

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

Office of Management & Budget					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
# New Grants Identified	200	155	156	110	156
% Board Trans Proc On Time	100%	100%	100%	100%	100%
% GAIFs Processed On Time	N/A	100%	100%	100%	100%
% Supp Approp Proc On Time	N/A	100%	100%	100%	100%



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

Risk Management					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Safety Inspc-Cmplnt Driven	--	100%	100%	100.0%	100%
Risk Management Procedures	24	9	12	12	13
Safety Inspc-Reoccurring	--	12	13	19	14
Safety Risk Mgmt Train Classes	26	38	8	0	9
Triad Audits	22	93	168	60	108



VISION

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

MISSION

To provide the residents of Nassau County with the highest quality and most cost-effective medical-legal investigation services into the causes and manner of deaths in Nassau County. Toward this end, we are dedicated to advancing our collaborative working relationship with Nassau County's legal and criminal justice systems and provide them with a state-of-the-art Crime lab and cutting edge Toxicology and Histology lab services.



OFFICE OF THE MEDICAL EXAMINER

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

FORENSIC MEDICINE

The personnel in this unit are responsible for investigating death, as mandated by law in Nassau County, and working 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 Toxicologists of the NCME perform chemical analyses on biological tissues and fluids collected during post mortem investigation and on blood and urine specimens collected from drivers suspected of driving under the influence of alcohol and 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 chemicals from autopsy specimens for 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, the Forensic Toxicologists from the NCME conduct these same analyses on specimens collected by the Nassau County Police Department and other police agencies. In all cases, laboratory findings are documented in toxicological reports that are made available to the Medical Examiner, Police Department and District Attorney. Forensic Toxicologists may be asked to testify in court regarding the nature and interpretation of the laboratory's findings.

Crime Laboratory (Division of Forensic Services): The Division of Forensic Services, commonly known as the Crime Laboratory is comprised of two distinct laboratories: **Forensic Sciences** and **Forensic Genetics**, Crime Laboratory. The Nassau County Office of the Medical Examiner Crime Laboratory was established on November 17, 2011 as the public forensic laboratory for Nassau County. Each laboratory engages in independent and objective analysis to provide accurate and reliable results to the legal system of Nassau County in a timely and efficient manner. Below is a more expansive description of each laboratory and their complementary functions.



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

The Latent Print Section is responsible for the examination of latent prints recovered from crime scenes and comparing evidentiary items to known fingerprints. If no subject information is available, latent prints may be searched 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 examination and comparison is to identify friction ridge impressions from the fingers, palms, and soles of the feet to the source that produced them. Analyzing friction ridge impressions does not lie solely in matters related to criminal investigations. The use of identifying friction ridge skin impressions as also has applications in identifying missing persons, in the biometric industry for security systems; for identifying infants from the impressions recorded of their feet; and for homeland security measures .

Forensic Genetics: The laboratory is responsible for operating the County's Forensic Genetics to supply the criminal justice system and community of Nassau County with a Forensic DNA testing facility. The Forensic Genetics laboratory demonstrates its technical operations and overall management system by meeting the requirements of the ASCLD/LAB-International Accreditation Program, the FBI Quality Assurance Standards for Forensic DNA Testing Laboratories, and the National DNA Index System (NDIS). The laboratory conducts scientific analysis on biological evidence related to criminal and civil investigations. These analyses are conducted independently and objectively, to provide accurate and reliable results to the criminal justice community and the civil authorities, as needed.

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

- Crime scene reconstruction and interpretations of bloodstain patterns
- Species determination of biological fluids and tissue
- Confirmation of biological fluids (including blood, semen and saliva)
- Forensic DNA analysis, including forensic paternity testing using Short Tandem Repeat analysis
- Individualization of unknown biological fluids
- Entry and search of DNA profiles in CODIS (Combined, DNA Index System)
- Preparation of scientific reports
- Provide expert testimony



GOALS

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

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

MEDICAL EXAMINER



2013 BUDGET HIGHLIGHTS

The total expense for the Office of the Medical Examiner in the 2013 Adopted Budget is \$7.4 million, a 5.0% decrease from the 2012 Projection. The reduction of expenses for inter-departmental charges is partially offset by increases in salaries and wages, equipment and general expenses, which are needed to support the Crime Laboratory as the Medical Examiner gained jurisdiction over all the forensic services in the County. Voluntary Separation Incentive Programs (VSIPs) have helped to alleviate the impact of increased staffing costs.

The 2013 Adopted Budget assumes the Office of the Medical Examiner will collect \$20,000 in fee related revenue, consistent with current and prior year activity. The accounting for Inter-departmental charges will be eliminated for the Medical Examiner in 2013 because the expenses are no longer eligible for grant reimbursement.

ME - MEDICAL EXAMINER					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	5,299,789	4,836,109	6,034,726	6,630,556
	BB - EQUIPMENT	0	11,800	82,099	14,958
	DD - GENERAL EXPENSES	370,693	382,975	435,691	653,017
	DE - CONTRACTUAL SERVICES	57,903	57,160	57,160	58,145
	HF - INTER DEPARTMENTAL CHARGES	1,181,993	1,134,415	1,134,415	0
EXP Total		6,910,378	6,422,459	7,744,091	7,356,676
REV	BF - RENTS & RECOVERIES	121,850	0	9,645	0
	BH - DEPT REVENUES	19,228	20,000	20,000	20,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	0	166,200	166,200	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,208,301	0	26	0
REV Total		1,349,379	186,200	195,871	20,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	54	59	71
	ORDINANCE	3	3	3
Full-Time Total		57	62	74
Part-Time		9	6	6
Part-Time Total		9	6	6



PERFORMANCE MANAGEMENT

Office of the Medical Examiner			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Assault Forensics-Avg Days	Represents the average number of days until completion of Assault Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Autopsy Report-Avg Days	Represents the average number of days to complete issuance of Autopsy reports. The number given for each month represents the average number of days it takes to issue finalized reports of autopsies of all cases done during that month.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Burglary Forensics-Avg Days	Represents the average number of days until completion of Burglary Forensic DNA cases.	Provide timely and accurate forensic lab services.
Government Efficiency	Pend->Final Cause Dth-Avg	Represents the average number of days it takes to complete the investigation of death following autopsy which includes toxicology, histology, review of medical and police reports, etc., in order for the Medical Examiner to determine a cause and manner of death when initial cause of death was pending.	Maintain the quantity and quality of medical-legal investigations.
Government Efficiency	Homicide Frnsc-Avg Days	Represents the average number of days until completion of Homicide Forensic DNA cases.	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	Other Forensics-Avg Days	Represents the average number of days until completion of "other" Forensic DNA cases. Examples of cases that are classified as "other" are Paternity, Maternity, Aggravated Assault, Larceny and Arson, etc.	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.
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	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.

MEDICAL EXAMINER



Office of the Medical Examiner					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Assault Forensics-Avg Days	129.9 Days	114.8 Days	30.0 Days	89.9 Days	30.0 Days
Autopsy Report-Avg Days	107.7 Days	95.7 Days	90.0 Days	N/A	90.0 Days
Burglary Forensics-Avg Days	95.4 Days	81.1 Days	30.0 Days	205.1 Days	30.0 Days
Homicide Frnsc-Avg Days	100.2 Days	139.6 Days	30.0 Days	164.1 Days	30.0 Days
Known Exemplar-Avg Days	106.1 Days	116.2 Days	30.0 Days	146.1 Days	30.0 Days
Other Forensics-Avg Days	77.2 Days	81.2 Days	30.0 Days	30.1 Days	30.0 Days
Pend->Final Cause Dth-Avg	89.7 Days	76.0 Days	56.0 Days	N/A	56.0 Days
Robbery Forensics-Avg Days	132.8 Days	87.1 Days	30.0 Days	111.0 Days	30.0 Days
Sex Assault Frnsc-Avg Days	127.5 Days	125.8 Days	30.0 Days	169.4 Days	30.0 Days
Toxicology Analysis-Avg Days	64.6 Days	56.5 Days	30.0 Days	N/A	30.0 Days
Alcohol DWI Analysis-Avg Days	--	--	--	4.6 Days	3.0 Days
Drug DWI Analysis-Avg Days	--	--	--	77.0 Days	36.0 Days



VISION

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

MISSION

To strengthen existing minority communities through shared County services by integrating informational services that support ongoing development of these communities. The Office of Minority Affairs builds awareness of available resources through promotion, outreach and publicity. The Office also seeks to enhance the delivery of County services to those ethnic minority communities most in need.



OFFICE OF MINORITY AFFAIRS

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

OMA is a leader in developing the network of support and resources that makes community presence and participation a reality, thereby affirming the vision that all citizens participate in the life of their community while receiving the support needed 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 is committed to the use of all available County resources to provide for the development, advancement and improvement of economic, employment, business and cultural opportunities for the minority residents of the County.

GOALS

- Produce a Disparity Study on the utilization of M/WBEs in County procurement
- Achieve compliance with Disadvantaged Business Enterprise, M/WBE and Affirmative Action Programs
- Provide technical assistance and informational workshops for certified M/WBEs
- Increase awareness in Affirmative Action in order to promote an accepting workplace environment throughout the County
- Advocate for legislative policy to waive bonding requirements up to a specific dollar level for M/WBEs doing business with the County

OBJECTIVES

- Revise aspirational goals for M/WBEs based on recommendations from the Disparity Study
- Increase the number of new certified M/WBE firms in Nassau County
- Help develop and qualify certified M/WBE businesses to be more successful in securing contracts with the County through technical assistance training
- Develop an Affirmative Action Plan
- Conduct Workforce Diversity workshops with all County department heads

MINORITY AFFAIRS



- Identify and increase the number of local DBEs within Nassau County
- Monitor all applicable procurement activities regarding construction, professional services, and other goods and service contracts.
- Draft and submit recommendations for lifting bond requirements through the legislative approval process and advocate for them

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the Office of Minority Affairs is \$458,587, a 10.4% decrease from the 2012 projection. Expenses include Salary and Wages of \$411,142, a 9.5% decrease from the projected 2012 expense attributable to reduced staffing. Other Than Personal Services (OTPS) expenses is \$47,445, a 17.3% decrease from the 2012 projections and are due to the continuing County policy commitments for reducing expenses.

MA - OFFICE OF MINORITY AFFAIRS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	461,076	280,017	454,149	411,142
	DD - GENERAL EXPENSES	12,018	6,000	6,000	16,445
	DE - CONTRACTUAL SERVICES	60,394	51,400	51,400	31,000
EXP Total		533,488	337,417	511,549	458,587
REV	BF - RENTS & RECOVERIES	79	0	0	0
REV Total		79	0	0	0

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	ORDINANCE	7	5	5
Full-Time Total		7	5	5
Part-Time		2	2	2
Part-Time Total		2	2	2



Performance Management

Office of Minority Affairs			
Category	Performance Measures	Description	Goal Statement
Economic Growth	% Bid Respondents	Includes the percentage of contracts with OMA certified MWBE responses on solicitations with streamlined quotes in order to identify the lowest areas of response and/or participation by department and contract type.	Produce a disparity study on utilization of MWBEs in County procurement.
Economic Growth	% Certified MWBE Participation	On contract by contract basis, of all contracts using OMA Certified MWBE participation the percentage that meet at least 10% of contract total	Produce a disparity study on utilization of MWBEs in County procurement and initiate legislative policy to waive bonding requirements.
Economic Growth	% MWBE-Certified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	% MWBE-Self Identified	Includes the percent of voucher payments to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities), that have not been certified by the Nassau County MWBE Program.	To increase certified MWBE business activity in Nassau County.
Economic Growth	Affirmative Action Plans	Includes the total number of Affirmative Action Plans OMA completed since new software being installed for automated computations.	Achieve compliance with Affirmative Action program by developing written affirmative action plans.
Economic Growth	Dvrsty Mgmt/Affirm Act Wrk Shp	Includes the total number of workforce diversity and/or affirmative action trainings workshops conducted by the Office of Minority Affairs.	Increase awareness of Diversity Management/ Affirmative Action in order to promote an accepting workplace environment.
Economic Growth	OMA Bus Dvlop Workshops	Includes the total number of business development workshops and clinics offered to MWBE and DBE firms by the Office of Minority Affairs.	Provide technical assistance and informational workshops for certified M/WBE businesses.
Economic Growth	OMA Tot Certifications-Annual	Includes the total number of businesses that were certified for the first time or recertified as a minority or woman owned business by the Office of Minority Affairs (OMA). The typical certification period is 2 years.	To increase certified MWBE business activity in Nassau County.
Economic Growth	OMA Total Site Visits	Includes the number of compliance related site visits by the Office of Minority Affairs to businesses, as a fraud preventative measure.	Achieve compliance with MWBE and DBE (Disadvantaged Business Enterprise) programs by performing site visits and by identifying & increasing number of local DBEs available to do business in Nassau.
Economic Growth	Voucher Pay-Total MWBE	Includes the dollar value of voucher payments (by certification status) to all minority and women owned (MWBE) businesses (including Nassau Community College but excluding non-profits and municipalities).	To increase certified MWBE business activity in Nassau County.

MINORITY AFFAIRS



Office of Minority Affairs					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Bid Respondents	--	--	--	--	20.00%
% Certified MWBE Participation	--	--	--	--	20.00%
% MWBE Certified	6.01%	5.34%	9.00%	5.39%	15.00%
% MWBE Self Identified	10.95%	9.07%	9.00%	8.01%	5.00%
Affirmative Action Plans	0	1	0	0	10
Dvrsty Mgmt/Affirtv Act Wrk Shp	2	3	6	3	6
OMA Bus Dvlop Workshops	3	2	2	1	4
OMA Tot Certifications-Annual	191	184	230	77	200
OMA Total Site Visits	30	12	21	9	21
Voucher Pay-Total MWBE	\$ 58,122,032	\$ 56,157,201	\$ 55,000,000	\$ 29,151,629	\$ 55,000,000



VISION

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

MISSION

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



DEPARTMENT OF PARKS, RECREATION AND MUSEUMS

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

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

In 2010, County Executive Mangano instituted his "Take Back Our Parks" initiative, highlighted by a new Summer Recreation Program at four County parks. In 2012, the program attracted twice as many children as it during the same period in 2010, underlining the demand for affordable summer recreational programs and the wisdom of the Administration's decision to create such a program. The County has also created recreational leagues for softball, baseball and lacrosse for a fraction of the cost charged by private leagues, and, in 2011, began instituting camps and classes for youth athletics. "Take Back Our Parks" initiative also involves the physical rehabilitation of the parks system, including the construction of new athletic fields and the renovation of existing fields; construction of new playgrounds; improved landscaping; new museum attractions; and other improvements.

To support the County Executive's vision and its mission, the department has the five divisions.

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 to procure goods and services; coordinate and promote department-sponsored events; handle constituent complaints and issues; develop partnerships with community-based, nonprofit organizations and private businesses; and sanction group use of parks through the issuance of permits.



RECREATION SERVICES DIVISION

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

MUSEUM SERVICES DIVISION

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

GOLF DIVISION

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

GROUNDS AND MAINTENANCE DIVISION

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

GOALS

- Continue to develop new advertising and sponsorship agreements that will generate income through marketing and promotional initiatives
- Pursue partnerships to provide needed services with minimal impact to the budget
- Seek new sources of non-tax funding to expand and improve programming
- Provide clean, beautiful and desirable parks and demonstrate exemplary stewardship
- Continue to protect our heritage by being stewards for our museum collections and enhancing museum and cultural programs at the County's museums



OBJECTIVES

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

2013 BUDGET HIGHLIGHTS

The Nassau County Parks Department generates more revenue for the County than it costs to operate it due to increased activity in the parks and out-of-County residential use. The expenses for the Department of Parks, Recreation & Museums in the 2013 Adopted Budget are \$20.1 million, a 6.5% increase from the 2012 projection. Expenses include Salary & Wages of \$14.6 million, which is a 7.5% increase from the 2012 projection. The increase in salaries is attributable to a higher workforce to provide the revenue-generating services that are offered to constituents. The increase in salaries is mainly in the Seasonal and Part-Time category. Full-time headcount has been reduced through the Voluntary Separation Incentives Program (VSIP) offered by the County. Other Than Personal Services (OTPS) are \$5.5 million, a 3.8% increase from the 2012 projection. This increase is primarily in General Expenses and is due to higher maintenance costs. The 2013 Adopted Budget does not include Inter-Departmental Charges. These charges (Insurance Cost for Recreation Program) will be paid directly from the Contractual Services line.

PK - PARKS, RECREATION AND MUSEUMS					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	17,371,085	13,502,466	13,567,877	14,589,416
	BB - EQUIPMENT	192,109	456,500	456,500	456,500
	DD - GENERAL EXPENSES	922,174	1,429,700	1,429,700	1,704,700
	DE - CONTRACTUAL SERVICES	146,518	3,375,200	3,375,200	3,383,511
	HF - INTER DEPARTMENTAL CHARGES	0	80,000	80,000	0
EXP Total		18,631,886	18,843,866	18,909,277	20,134,127
REV	BF - RENTS & RECOVERIES	1,507,692	1,587,340	1,605,692	1,564,760
	BH - DEPT REVENUES	18,253,246	18,429,150	18,429,150	20,283,752
	BJ - INTERDEPT REVENUES	30,000	0	0	0
	TX - SPECIAL TAXES SPECIAL TAXES	675,000	675,000	675,000	675,000
REV Total		20,465,938	20,691,490	20,709,842	22,523,512

PARKS, RECREATION AND MUSEUMS



Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	165	146	146
	ORDINANCE	7	5	5
Full-Time Total		172	151	151
Part-Time		211	141	214
Seasonal		849	671	849
Part-Time / Seasonal Total		1060	812	1063

The revenues for the Department of Parks, Recreation & Museums in the 2013 Adopted Budget are \$22.5 million, which is an 8.8% increase from the 2012 projection. The variance is mainly attributable to a higher amount budgeted in 2013 for the Aquatic Center. The 2012 Adopted Budget assumed this facility would be closed for most of the year. The 2013 Adopted Budget also anticipates additional revenue in the following categories: Golf Green fees, Campground fees, and Summer Recreation Program revenue.

PARKS, RECREATION AND MUSEUMS



PERFORMANCE MANAGEMENT

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

Department of Parks, Recreation & Museums					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Campsites Rented-Total	38.4%	40.3%	38.0%	33.2%	38.0%
Field Court Reservations	9,476	9,008	8,000	3,964	8,000
Golf-Rounds Played	277,035	257,723	280,000	125,182	280,000
Leisure Passes Sold	28,780	19,582	30,000	11,746	25,000
Parks Attendance	678,431	607,715	700,000	215,244	700,000
Parks Revenue-Exc Rent	\$ 18,866,610	\$ 19,240,773	\$ 19,364,890	\$ 7,828,362	\$ 18,414,150
Rec Prog-Children Registered	421	824	1,000	997	1,000



VISION

The Vision of the Police Department includes maintaining and enhancing the confidence and trust of the people served; strengthening and extending partnerships between the police and the communities; maximizing community participation in identifying problems and resolving them; and establishing relevant Department priorities and policies, while protecting life and property and maintaining and enhancing the Department's tradition of excellence in police service to the community.

MISSION

The Mission of the Nassau County Police Department is to serve and protect the people of the County and provide safety and improved quality of life in our communities through excellence in policing.



POLICE DEPARTMENT

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

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

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

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

- **The Patrol Division** primarily provides uniformed police services through the four precincts, Highway Patrol, Marine/Aviation Bureau, and the Mounted Unit. The Patrol Division also includes the Emergency Ambulance Bureau and the Bureau of Special Operations.
- **The Detective Division** investigates reported crimes, arrests offenders, and participates in criminal prosecutions. In addition to the precinct detective squads, other squads include the Arson/Bomb, Crimes Against Property, Electronics, Homicide, Robbery, Special Services, Central Detectives, Evidence Management, Identification, Narcotics/Vice, and Special Investigations.
- **The Support Division** provides a wide range of services vital to the Department's infrastructure and functionality. These include Information Technology, Police Academy, Fleet Service Bureau, Communications Bureau, arrest processing, records management, and training.

The Police Department takes great pride in the fact that Nassau County is the safest community of its size in the United States (New York State, Division of Criminal Justice Services' Uniform Crime Report). Taking advantage of new technologies, the Police Department is implementing a



new radio system, which will increase public safety, particularly on the North Shore where there are many radio “dead spots.”

The Police Department will continue to reduce crime through both proven patrol and detective techniques and through Nass-Stat. Nass-Stat is a managerial program, modeled after similar programs in New York City and Boston, which provides better accountability in all police precincts and commands throughout the County. It focuses on current crime trends, allowing the Police Department to allocate its resources where they are most needed.

GOALS

- Protect life and property
- Prevent crime
- Arrest offenders
- Maintain public order
- Utilize community-based problem solving to improve the quality of life for all the County’s residents
- Insure that adequate personnel and equipment are available to accomplish the Department’s mission
- Strive to reduce crimes in all categories
- Continue to improve the morale of the members of the Department

OBJECTIVES

- Reduce the number of crimes that involve firearms
- Using Intelligence Led Policing, 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 that 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
- Enhance staffing through civilianization and redeployment
- Implement the new radio system to reduce response times and increase officer and public safety as well as enhance interoperability with other public safety agencies
- Monitor and reduce non-mandated overtime



2013 BUDGET HIGHLIGHTS

Police Department – Headquarters Fund and District Fund

The economic downturn has adversely affected the County’s finances in the form of diminished sales tax revenue. In a proactive response to the economic climate, the Administration developed an economic gap-closing plan to reduce expenses, leverage outside revenue streams and maintain essential services and public safety. In addition, the County offered a separation incentive to the Police Benevolent Association Inc. (PBA), Detectives’ Association Inc. (DAI) and the Superior Officers Association Inc. (SOA) that will result in recurring annual savings of nearly \$20 million for the County. In 2012, the Police Department realigned the precinct and detective structure without reducing the number of officers on patrol. The eight precincts were reduced to four precincts while maintaining all 177 patrol cars in their current neighborhoods, assigning 48 more police officers to community policing positions and redistributing the administrative workload more evenly among the four remaining precincts. There are currently 88 more officers assigned to patrol now than before County Executive Mangano took office.

The total operating expense for both Police Department funds, PDD and PDH, in the 2013 Adopted Budget is \$750 million, virtually unchanged from the 2012 projections. The salary and wage expense in the 2013 Adopted Budget is \$415.8 million, which includes approximately \$985,202 in contractual deferrals negotiated with the collective bargaining units by the prior administration. The 2013 Adopted Budget funds 2,260 sworn officers including 358 DAI, 1,569 PBA and 333 SOA members. The Police Department full-time headcount decreased by 144 or 4% over 2011 due to continued efforts from the Police Department and the Administration without compromising safety.

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	813	762	759
	DAI	369	351	358
	ORDINANCE	7	6	6
	PBA	1,668	1,585	1,569
	SOA	359	326	333
Full-Time Total		3,216	3,030	3,025
Part-Time		501	432	445
Seasonal		8	7	10
Part-Time / Seasonal Total		509	439	455

The salary, wage and fringe benefit expense represents 87% of the total operating expense for the Police Department’s budget. The Department’s 2012 overtime expense is projected to be \$48 million. The Department utilizes Asset Forfeiture funds and aggressively pursues grants to offset targeted policing initiatives. These funding sources are realized as either additional revenue to the Department or an offset against the overtime expense incurred. The Adopted Budget funds overtime expense of \$44 million, which represents 10.5% of the total salary and wage expense. The overtime savings will be realized due to several management initiatives including



elimination of two posts in the Communication Bureau, reduction of minimum staffing in the Ambulance Bureau, redeployment of Motorcycle Patrol to Highway Patrol and downsizing the Marine Bureau during winter months.

The 2013 Adopted Budget funds \$8.8 million in Worker’s Compensation expense and \$89.4 million in Other Than Personal Services (OTPS) expenses including \$45 million in Inter-Departmental expenses.

Aggregated revenue from both Police Funds in the 2013 Adopted Budget is \$750 million, including \$12.6 million in inter-departmental revenues, virtually unchanged from the 2012 projections. The major revenue source for the Police Department is the property tax levy that equates to about 90% of the total revenue.

POLICE DEPARTMENT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	433,235,525	402,799,996	438,731,957	415,828,151
	AB - FRINGE BENEFITS	205,463,757	233,481,878	219,059,120	235,865,665
	AC - WORKERS COMPENSATION	9,451,029	10,784,397	10,284,397	8,849,814
	BB - EQUIPMENT	437,493	380,052	380,052	473,553
	DD - GENERAL EXPENSES	7,721,858	6,993,070	6,993,070	8,711,693
	DE - CONTRACTUAL SERVICES	9,036,712	8,036,900	8,036,900	11,576,134
	DF - UTILITY COSTS	3,943,883	3,697,000	3,697,000	3,986,764
	HD - DEBT SERVICE CHARGEBACKS	12,671,591	12,441,539	13,041,343	12,981,284
	HF - INTER DEPARTMENTAL CHARGES	46,122,103	46,716,382	46,716,382	44,894,253
	LB - TRANS TO GEN FUND	0	0	698,200	0
	OO - OTHER EXPENSE	753,944	28,322,818	4,817,100	6,813,626
EXP Total		728,837,895	753,654,032	752,455,521	749,980,937
REV	BC - PERMITS & LICENSES	3,660,850	3,728,500	3,728,500	3,728,500
	BD - FINES & FORFEITS	919,665	1,750,000	1,000,000	2,750,000
	BE - INVEST INCOME	86,097	288,700	68,900	288,700
	BF - RENTS & RECOVERIES	987,735	200,000	363,172	66,140
	BG - REVENUE OFFSET TO EXPENSE	0	3,456,200	0	0
	BH - DEPT REVENUES	26,399,531	29,544,200	25,244,200	28,965,500
	BI - CAP BACKCHARGES	114,302	1,812,400	0	0
	BJ - INTERDEPT REVENUES	10,436,468	13,692,715	13,692,715	12,611,008
	BQ - CAPITAL RESOURCES FOR DEBT	0	3,629,000	3,629,000	2,619,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	257,481	356,000	10,721,788	374,027
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,025,946	1,664,600	1,664,600	1,664,600
	IF - INTERFUND	55,331,990	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(398,018)	589,000	589,000	589,000
	TL - PROPERTY TAX	610,161,464	669,041,717	669,041,717	672,423,462
	TX - SPECIAL TAXES SPECIAL TAXES	23,086,414	23,901,000	23,901,000	23,901,000
REV Total		732,069,925	753,654,032	753,644,592	749,980,937

Police Department Headquarters (PDH)

The total departmental operating expense for the PDH in the 2013 Adopted Budget is \$379.8 million, a 1.4% increase when compared with the 2012 projection. Salary, wage and fringe

POLICE



benefit expense is \$324.1 million, which represents approximately 85.3% of the total operating expense in the 2013 Adopted Budget. The 2013 Adopted Budget funds \$3 million in Workers' Compensation expense.

Police Headquarters' OTPS expenses are budgeted at \$52.8 million including \$33.2 million in Inter-departmental Transfers and Debt Service Chargebacks. The Department continues to economize by leveraging external funding sources to augment its operating expenses.

Total PDH departmental revenues in the 2013 Adopted Budget are \$379.8 million, which includes \$12.1 million from inter-departmental revenue sources. The largest revenue source in the Headquarters Fund in the Adopted Budget is the property tax levy, which is \$313.7 million. The other major revenue source is special tax revenue (motor vehicle registration and emergency E911 taxes levied on landline and cellular telephone users), which is budgeted at \$23.9 million. Non-tax revenue streams for Headquarters in the Adopted Budget are from emergency ambulance fees of \$25 million and Federal Aid of \$1.7 million.

POLICE HEADQUARTERS FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	205,884,103	192,749,792	213,481,469	204,803,347
	AB - FRINGE BENEFITS	99,321,265	113,339,660	106,886,017	119,250,139
	AC - WORKERS COMPENSATION	3,186,573	3,519,778	3,519,778	2,968,848
	BB - EQUIPMENT	214,951	228,000	228,000	250,015
	DD - GENERAL EXPENSES	3,706,728	3,168,320	3,168,320	3,729,659
	DE - CONTRACTUAL SERVICES	8,613,983	7,202,000	7,202,000	10,735,634
	DF - UTILITY COSTS	2,617,513	2,457,800	2,457,800	2,632,200
	LB - TRANS TO GEN FUND	0	0	698,200	0
	OO - OTHER EXPENSE	251,678	11,861,202	1,770,000	2,200,000
Expenses Excluding Interdepartmental Transfers		323,796,794	334,526,552	339,411,584	346,569,842
	Interdepartmental Transfers	35,350,395	34,960,096	35,334,477	33,238,719
Expenses Including Interdepartmental Transfers		359,147,189	369,486,648	374,746,061	379,808,561
REV	BC - PERMITS & LICENSES	907,670	900,000	900,000	900,000
	BE - INVEST INCOME	12,980	17,300	10,400	17,300
	BF - RENTS & RECOVERIES	358,120	0	156,141	66,140
	BG - REVENUE OFFSET TO EXPENSE	0	1,996,200	0	0
	BH - DEPT REVENUES	22,708,530	24,632,500	22,732,500	25,082,500
	BI - CAP BACKCHARGES	114,302	1,812,400	0	0
	BQ - CAPITAL RESOURCES FOR DEBT	0	1,222,000	1,222,000	1,448,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	173,953	356,000	356,000	374,027
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	1,025,946	1,664,600	1,664,600	1,664,600
	IF - INTERFUND	55,331,990	0	0	0
	SA - STATE AID REIMBURSEMENT OF EXPENSES	(398,018)	589,000	589,000	589,000
	TL - PROPERTY TAX	245,668,918	299,057,190	299,057,190	313,707,086
	TX - SPECIAL TAXES SPECIAL TAXES	23,086,414	23,901,000	23,901,000	23,901,000
Revenues Excluding Interdepartmental Transfers		348,990,805	356,148,190	350,588,831	367,749,653
	Interdepartmental Transfers	10,156,384	13,338,458	13,338,458	12,058,908
Revenues Including Interdepartmental Transfers		359,147,189	369,486,648	363,927,289	379,808,561



Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	730	688	685
	DAI	369	351	358
	ORDINANCE	6	6	6
	PBA	390	358	367
	SOA	176	161	164
Full-Time Total		1,671	1,564	1,580
Part-Time		81	63	63
Seasonal		8	7	10
Part-Time / Seasonal Total		89	70	73

POLICE DEPARTMENT DISTRICT

The total departmental operating expense for the PDD in the 2013 Adopted Budget is \$370.2 million including \$24.6 million in Inter-Departmental Transfers, a 2% decrease from the 2012 projected amount. The Salary, Wages and Fringe Benefits expenses are \$327.6 million in the 2013 Adopted Budget, which represents approximately 88.5% of total operating expenses. The overtime expense in the Adopted Budget is \$24 million, which represents 11.4% of the total Salary and Wage expense. The total OTPS expense in the 2013 Adopted Budget is \$36.7 million including \$24.6 million in Inter-Departmental Transfers.

Total PDD departmental revenues in the 2013 Adopted Budget are \$370.2 million including \$552,100 from inter-departmental revenue sources. The property tax levy in the Adopted Budget represents 96.9% of the Districts' revenue and is \$358.7 million. The other major revenue sources include \$2.8 million in alarm permits and fines, and \$3.9 million in Departmental Revenues, which includes fees associated with tow truck franchises and Village Policing Contracts.



POLICE DISTRICT FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	227,351,422	210,050,204	225,250,488	211,024,804
	AB - FRINGE BENEFITS	106,142,492	120,142,218	112,173,103	116,615,526
	AC - WORKERS COMPENSATION	6,264,455	7,264,619	6,764,619	5,880,966
	BB - EQUIPMENT	222,542	152,052	152,052	223,538
	DD - GENERAL EXPENSES	4,015,131	3,824,750	3,824,750	4,982,034
	DE - CONTRACTUAL SERVICES	422,727	834,900	834,900	840,500
	DF - UTILITY COSTS	1,326,372	1,239,200	1,239,200	1,354,564
	OO - OTHER EXPENSE	502,267	16,461,616	3,047,100	4,613,626
Expenses Excluding Interdepartmental Transfers		346,247,408	359,969,559	353,286,212	345,535,558
	Interdepartmental Transfers	23,443,299	24,197,825	24,423,248	24,636,818
Expenses Including Interdepartmental Transfers		369,690,707	384,167,384	377,709,460	370,172,376
REV	BC - PERMITS & LICENSES	2,753,180	2,828,500	2,828,500	2,828,500
	BD - FINES & FORFEITS	919,665	1,750,000	1,000,000	2,750,000
	BE - INVEST INCOME	73,117	271,400	58,500	271,400
	BF - RENTS & RECOVERIES	629,616	200,000	207,031	0
	BG - REVENUE OFFSET TO EXPENSE	0	1,460,000	0	0
	BH - DEPT REVENUES	3,691,002	4,911,700	2,511,700	3,883,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	2,407,000	2,407,000	1,171,000
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	83,528	0	10,365,788	0
	TL - PROPERTY TAX	364,492,546	369,984,527	369,984,527	358,716,376
Revenues Excluding Interdepartmental Transfers		372,642,654	383,813,127	389,363,046	369,620,276
	Interdepartmental Transfers	280,084	354,257	354,257	552,100
Revenues Including Interdepartmental Transfers		372,922,738	384,167,384	389,717,303	370,172,376

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	83	74	74
	ORDINANCE	1	0	0
	PBA	1,278	1,227	1,202
	SOA	183	165	169
Full-Time Total		1,545	1,466	1,445
Part-Time		420	369	382
Part-Time Total		420	369	382



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	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% 911 Calls Answ 0-10 Sec	93.1%	94.7%	92.0%	96.4%	92.0%
% Alarm Calls Answ 0-10 Sec	82.3%	82.1%	82.0%	85.7%	82.0%
DWI Arrests	2,647	2,183	2,670	1,079	2,100
Moving Violation Citations	201,688	157,403	202,000	77,376	160,000



VISION

The Probation Department strives to make Nassau County a safer community focusing less on incarceration and more on effective use of community-based supervision. Probation is in a unique position to foster essential system reform and prides itself on its collaborative relationship with local stakeholders.

MISSION

The Mission of the Probation Department is to enhance community safety by helping offenders establish and maintain pro-social lifestyles and holding accountable, individuals in violation of their probation.



PROBATION DEPARTMENT

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

Probation consists of the Criminal and Family Divisions. Both perform court-mandated investigations, and the supervision of offenders. Probation collects approximately \$1.8 million a year in restitution and fees, most of which is used to defray local Probation costs, as well as \$2.5 million in State Aid and approximately \$1 million in grants.

Pre-Dispositional Investigations

In 2011, Probation prepared 4,050 Court-ordered reports for the Criminal Court and 345 for the Family Court. These are comprehensive offender evaluations that identify viable dispositional alternatives. Correctional facilities and NYS Parole also rely on the reports.

Probation Supervision

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

As of May 31, 2012, there were 7,593 adult and 166 juvenile open probation cases in Nassau. In the face of diminishing resources, it is essential to match system response to an offender's risk of recidivism. Probation is fully committed to the use of actuarially-based risk assessment to match offender risks, needs and services. Young felony offenders, sex offenders, repeat drunk drivers, gang members, the mentally ill, and other high-risk individuals are intensively supervised. Lower risk probationers are placed on larger caseloads. Probation also employs a range of technological aids including ignition interlock, remote alcohol monitoring, house arrest and GPS monitoring. If an offender violates probation, the Court issues a warrant (approximately 50 are issued per month). The rate at which Nassau Probation's Violations of Probation are sustained by the Court is one of the highest in New York. Offenders are given every reasonable opportunity to make community supervision work, and those who do not are held accountable.



Field Operations

Probation's highly successful Operation Nightwatch involves Probation and Police visiting the homes of high-risk offenders. Teams conducted 497 searches in 2011 and made 22 arrests, primarily for weapons and drugs. Community Watch also involves off-hours visits with Police and targets probationers who previously abused, currently abuse, or is at risk of abusing drugs. In July 2011, Probation brought on line Night Lite, focusing on juvenile delinquents. Night Lite, like Nightwatch, is largely State funded. Support from the District Attorney's Office and Traffic Safety Board helped Probation also make unannounced, off-hours visits to the homes of 2,541 drunk drivers and 1,077 sex offenders in 2011.

Alcohol Interlock Monitoring (AIM)

For years, Probation has led New York in utilizing ignition interlocks. In 2010, through our Alcohol Interlock Monitoring (AIM) program, Probation expanded its services to include relatively low-risk, first time DWI offenders sentenced to Conditional Discharges (unsupervised probation.) With ongoing collaboration with the County Executive's Office, Judiciary, District Attorney's Office, Traffic Safety Board and other stakeholders, Nassau continues to set the standard for DWI management, with nearly 900 interlocks currently in use.

Pre-Trial Services

Nassau has one of the highest pre-trial detention rates in New York, significantly affecting local costs of incarceration. New York State Division of Criminal Justice Services (DCJS) funding supports Probation's efforts to keep the percentage of pre-trial detainees as low as possible and allows the Nassau County Correctional Center to operate at a more cost-efficient classification level. In 2011, Probation Officers screened 12,504 prisoners awaiting arraignment and interviewed 2,827 of that number. Probation also monitors approximately 900 defendants Conditionally Released to Probation (CRP) as an alternative to jail.

Adolescent Diversion

Nassau's Adolescent Diversion Program, one of nine pilot sites statewide, has been on line since January 17, 2012. As of May 31, POs have risk-assessed 296 non-violent 16 and 17-year-olds to help identify those adolescents appropriate for diversion, and those requiring services to address specific needs which, if left unaddressed, increase their potential for further antisocial behavior.

Intake Services

Probation is mandated to provide "adjustment services" to divert Juvenile Delinquents from Family Court. In 2011, 645 Intake cases were opened and 351 were successfully adjusted; a significantly better percentage than the State average. In addition to improved outcomes at the



individual level, Intake Services preserves Court resources for those juveniles needing them most. Again, the goal is matching system response to offender risks and needs.

Juvenile Detention Center

Probation assumed oversight of the Juvenile Detention Center (JDC) from the Department of Social Services in January 2012. JDC provides secure detention for youths whose cases are awaiting Family or Criminal Court dispositions. Following twelve months of overnight census data collection and analysis by Probation, on June 1, 2012, NYS Office of Family and Children Services (OCFS) approved, for the second time in a year, Nassau’s request to reduce the number of certified beds by half. This reduced costs by nearly \$1 million annually while maintaining the same level of care for the juveniles. State reimbursement offsets 49% of the remaining local secure detention costs.

2013 BUDGET HIGHLIGHTS

The total expense for Probation in the 2013 Adopted Budget is \$18.7 million, a 0.8% decrease from the 2012 projection. Expenses include salary and wages of \$16.6 million, which is a \$460,634 decrease or 2.7% from the 2012 projection. Full-time staffing reductions from the 2012 Adopted Budget have been achieved through a combination of layoffs and Voluntary Separation

PB - PROBATION					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	16,392,718	16,672,571	17,041,387	16,580,753
	AB - FRINGE BENEFITS	(2,530)	0	0	0
	BB - EQUIPMENT	7,519	30,900	30,900	30,900
	DD - GENERAL EXPENSES	132,438	319,800	319,800	277,800
	DE - CONTRACTUAL SERVICES	280,219	535,725	535,725	653,325
	DF - UTILITY COSTS	0	500	500	500
	HF - INTER DEPARTMENTAL CHARGES	0	865,428	865,428	1,107,938
EXP Total		16,810,364	18,424,924	18,793,740	18,651,216
REV	BF - RENTS & RECOVERIES	52,061	0	0	0
	BH - DEPT REVENUES	1,794,684	1,883,500	1,883,500	1,783,500
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	289,632	0	57,390	16,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	2,777,299	5,305,800	5,305,800	4,798,022
REV Total		4,913,676	7,189,300	7,246,690	6,597,522

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	234	196	197
	ORDINANCE	2	2	1
Full-Time Total		236	198	198
Part-Time		11	17	19
Part-Time Total		11	17	19



Incentive Programs (VSIPs). The 2013 Adopted Budget funds \$2.1 million in Other Than Personal Services (OTPS) expenses, an 18.2% increase that is primarily due to increases in contractual costs and interdepartmental charges. Contractual costs have increased due to a higher volume of probationers who are monitored utilizing electronic surveillance devices as well as from vendor rate increases for the devices. Another factor is the uncertainty of the continuation of grant funding for agency programs. Interdepartmental charges have increased 28% due to additional Social Services personnel charged to Probation that had not previously been allocated to JDC and for Space Rental that had not previously been allocated to Probation.

The 2013 Adopted Budget assumes Probation will realize \$6.6 million in revenue, a 9% reduction from the 2012 projection largely due to lower State Aid reimbursements, which have declined because of staff reductions and other cost savings initiatives that have decreased reimbursable expenses for the Juvenile Detention Center. JDC reimbursements are determined based upon a per diem rate that is calculated using total reimbursable costs and the annual resident population. The County is reimbursed 49% of the per diem rate for in-County residents and 100% for out-of-County residents. Department revenues are expected to decline 5.3% in 2013 because of an increasing trend in defendant non-payments of billable fees and restitution such as pre-trial supervision investigation, custody, drug testing and electronic monitoring. Non-payments are being aggressively pursued through the Treasurer's Department through the utilization of outside vendors.

PROBATION



PERFORMANCE MANAGEMENT

Probation Department			
Category	Performance Measures	Description	Goal Statement
Public Safety	% Arrests per Caseload	Reflects the number of new arrests as a percentage of the total Criminal Probation caseload.	Rehabilitate offenders through the strict enforcement of the Conditions of Probation.
Public Safety	% Diverted fr Jail Cs Intvwd	The total number of pretrial cases released from jail as a percentage of total detainees interviewed	Decrease County expenditures through efficient use of the Pre-Trial Unit by reducing pre-trial detention through screening and release of appropriate offenders.
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 Dischg	Represents the rate of successfully completed Family Division and Criminal Division probation cases as a percentage of total cases discharged.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers by promoting pro-social behavior.
Public Safety	% Prtrl Part-Fail Return Court	Represents the number of Pretrial participants released under supervision who fail to return for a scheduled court appearance as a percentage of all Pretrial released participants.	Decrease County expenditures through efficient use of the Pre-Trial Unit. Maximize the number of defendants who return to Court through Pre-Trial supervision.
Public Safety	Cases Adjourned Ratio	The ratio of cases adjourned due to unavailability of probation report to total caseload (investigation assigned plus carried monthly).	Provide investigation reports to courts in a timely manner to maximize the efficient disposition of cases.
Public Safety	DWI-#Cases per Officer	The number of Driving While Intoxicated (DWI) cases assigned per DWI Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by DWI probationers.
Public Safety	Fees-Collected % Billed	The dollar amount of probation fees collected as a percentage of fees billed.	Offset the costs of state mandated probation services through the collection of fees.
Public Safety	ISP-# Cases per Officer	The number of Intensive Supervision Program (ISP) cases assigned per ISP Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by high risk probationers.

PROBATION



Category	Performance Measures	Description	Goal Statement
Public Safety	Reg Supvs Crim-#Cs/Ofcr	The number of Criminal Division general supervision cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of crimes committed by probationers.
Public Safety	Restitution-Collected %Billed	The amount of restitution dollars collected as a percentage of restitution dollars billed. Restitution is collected and distributed to the victims of the crime committed by the offender.	Maximize the collection and distribution of restitution to crime victims.
Public Safety	Sex/Viol Cases per Officer	The number of Sex Offender and Domestic Violence cases assigned per Probation Officer.	Protection of the community through enforcing the conditions of probation and reducing the number of sexual offenses committed by probationers.

Probation Department						
Performance Measures	Division	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Arrests per Caseload	Criminal	1.01%	1.14%	1.50%	1.21%	1.50%
% Diverted fr Jail Cs Intvwd	Criminal	85.9%	74.2%	75.0%	76.4%	75.0%
% Juveniles Adjusted Intake	Family	52.5%	54.4%	50.0%	68.2%	55.0%
% Juveniles Placed	Family	7.9%	17.4%	15.0%	13.6%	15.0%
% Prob Comp of Tot Dischge	Criminal	90%	88%	85%	88%	85%
% Prob Comp of Tot Dischge	Family	73%	81%	70%	85%	70.0%
% Prtrl Part-Fail Return Court	Criminal	1.3%	3.0%	2.0%	2.1%	5.0%
Cases Adjournd Ratio	Criminal	2.3%	0.9%	5.0%	3.1%	5.0%
DWI-#Cases per Officer	Criminal	87	98	95	95	95
Fees-Collected % Billed	Criminal	35.18%	33.82%	35.00%	42.69%	35.00%
ISP-# Cases per Officer	Criminal	36	37	40	29	40
Reg Supvs Crim-#Cs/Ofcr	Criminal	105	83	85	86	85
Restitution-Collected %Billed	Criminal	28.42%	28.28%	30.00%	30.67%	30.00%
Sex/Viol Cases per Officer	Criminal	58	57	65	45	65



VISION

The Vision of the Office of the Public Administrator is to settle matters professionally, expeditiously and equitably for those estates referred to the Office.

MISSION

The Office of the Public Administrator acts under and with the authorization of the New York State Surrogate Court Procedure Act, Article 12, and Sections 1201-1219.



PUBLIC ADMINISTRATOR

The Office of the Public Administrator (PA) entrusts 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 which results in the settlement of 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 (DSS)

2013 BUDGET HIGHLIGHTS

The expenses for the Office of the Public Administrator in the 2013 Adopted Budget are \$518,111, a 3.2% decrease from the 2012 projections. Expenses include Salary and Wages of \$501,811, which is a 2.1% decrease from the 2012 projections due to staffing adjustments. Other Than Personal Services (OTPS) expense reflects a decrease of \$6,400 or 28.2% due to a decline in services that will be outsourced.

PA - PUBLIC ADMINISTRATOR						
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget	
EXP	AA - SALARIES, WAGES & FEES	518,681	453,354	512,380	501,811	
	DD - GENERAL EXPENSES	2,901	9,000	9,000	9,000	
	DE - CONTRACTUAL SERVICES	7,300	13,700	13,700	7,300	
EXP Total		528,882	476,054	535,080	518,111	
REV	BH - DEPT REVENUES	414,201	400,000	400,000	400,000	
REV Total		414,201	400,000	400,000	400,000	

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	5	4	4
	ORDINANCE	2	2	2
Full-Time Total		7	6	6

The revenues for the Office of the Public Administrator in the 2013 Adopted Budget are \$400,000, the same as the 2012 projection. The revenue is the earned commission based on estates that are closed. The revenue anticipated in 2013 is based on the Office’s normal rate of 5% of earned commission based on estates that are closed.



VISION

The Department of Public Works serves Nassau County’s residents and business community by effectively and efficiently providing improvements to the County’s infrastructure, protecting the environment, and ensuring a community that is a safe and enjoyable place in which to live and work.

MISSION

The Mission of the Department of Public Works is to achieve excellence in the delivery of essential services such as planning, designing, constructing, managing, operating and preserving Nassau County’s network of infrastructure, transportation, real estate, and environmental and natural resources.



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) has five functional areas: Administration, Engineering, Operations, Fleet and Real Estate.

ADMINISTRATION

The Administration Division provides overall leadership and direction of the Department, it also provides administrative support, fiscal management, staff development, and management of human resources, information technology, and public information. In addition, the Department's Capital Program Office plans, develops and manages all County capital projects within the scope of the Multi-Year Capital Plan. The General and Capital Funds support Department operations.

ENGINEERING

The Engineering Division administers and coordinates engineering activities related to the Public Infrastructure of Nassau County. Subdivisions within Engineering include the following.

- Water/Wastewater Engineering handles all ground and surface water interactions and investigations. This includes well sampling, salt-water intrusion investigations, ground water contamination issues as well as all storm water management program components, including drainage design and construction. The wastewater group handles all design and construction related to the wastewater treatment plants and the sewer system, including all the pump stations and sanitary sewer infrastructure.
- Civil and Site Engineering designs and constructs all buildings and structures under the control of the County.
- Traffic Engineering performs traffic surveys on all County roadways. They guide decision-making for signs, signals and other devices for direction and control of traffic and improvements in street and highway safety design for all users of Nassau County's roadways, including motorists, motorcycleists, 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, Rehabilitation, and Public information and Education.
- Transit Division oversees and manages the County's bus contract with Veolia Transportation, Inc., and ensures compliance with all FTA requirements.
- Construction Management manages and supervises the construction contracts for parks, buildings, roadways and wastewater facilities.
- Planning reviews and analyzes subdivision applications, County map revisions, and open space acquisitions and development applications that appear before the Planning Commission; processes and reviews zoning referrals received from Nassau County's



69 municipalities; and makes recommendations to the Planning Commission. The Division also manages and oversees Federal Transportation Administration (FTA) earmarks/grants.

OPERATIONS

The Operations Division administers and coordinates operational activities related to the Public Infrastructure of Nassau County. Subdivisions within Operations include the following.

- Facilities Management maintains all buildings and structures under County control.
- Road Maintenance maintains all County-owned roads and islands.
- Bridge Maintenance operates and maintains the two County drawbridges.
- Snow Operations removes snow and ice on County roadways and bridges.
- Drainage Maintenance manages drainage to maintain 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 auto vehicle related equipment, machinery and resources, e.g., fuel for all County departments except the police.

REAL ESTATE

Real Estate administers and coordinates all real estate matters on behalf of the County. It manages the County's leased properties, 40 landmark units for the Department of Parks, Recreation and Museums, and 60 residential units in Mitchel Field. It assists with other special projects such as appraising and negotiating the purchase of "open space" and other properties necessary for County purposes. The Division also negotiates the sale of surplus County property.

GOALS

- Continue to ensure the safety and well-being of the County's residents on 2,000 lane miles of County-owned roadways, 52 fixed bridges, two drawbridges, and a traffic control network consisting of over 1,600 traffic signals
- Operate and maintain three major wastewater treatment plants, 53 pump stations, over 600 recharge basins, and 200 miles of streams and drainage ditches
- Further improve long-term County finances and planning by improving the processes for preparing annual capital budgets and long-term capital plans, and monitoring capital spending for compliance with spending plans
- Monitor groundwater quality through network of 500 groundwater-monitoring wells



- Coordinate the Countywide Storm Water Program to protect groundwater and surface waters in accordance with existing Federal and State regulations
- Maintain the Department's fleet of vehicles in peak operating condition
- Continue to process and review all matters brought before the Planning Commission and make reasonable recommendations to it. Analyze and review all subdivision proposals using uniform and reasonable criteria to determine whether the subdivision complies with the County's development goals
- Balance the County's growth and economic development, with the goal of environmental protection, and work with and advise the Planning Commission and the County Legislature in the area of environmental protection and the *State Environmental Quality Review Act* (SEQRA) process
- Provide the leadership and oversight for the Nassau Hub Study Alternative Analysis/Environmental Impact Study (AA/EIS) and ensure all Federal and State requirements are met
- Actively pursue grants to perform environmental studies that will better the County to create jobs and stimulate economic growth while reducing its carbon footprint
- Re-engineer the County's real estate portfolio to consolidate County operations
- Continue assisting the Parks Department with the management of landmark units
- Aid in the implementation of the Environmental Bond Acts' acquisitions to preserve County "open space"

OBJECTIVES

- Maintain a preventative maintenance plan for all buildings and other facilities
- Improve the fleet efficiency by reducing the number and average age of vehicles and reducing greenhouse gas emissions by procuring more natural gas powered vehicles
- Expand the use of non-petroleum-based products in County buildings utilizing electrical power from renewable energy sources
- Continue to maximize the financial and service benefits to County residents through effective prioritization of capital projects
- Provide leadership for Countywide and Regional Planning Initiatives, including implementation of the County Executive's Strategic Vision for Economic Development
- 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 as well as mandates dictated by the Moving Ahead for Progress in the 21st Century Act (MAP-21), thereby ensuring the continued flow of Federal transportation funding to Nassau County
- Continue to review all County real estate holdings to identify and quantify efficiencies resulting from possible consolidation
- Finalize an updated database that captures all County-owned properties
- Increase revenue from the rental of landmark units



- Negotiate the purchase of the maximum amount of “open space” permitted under the Environmental Bond Acts and develop a plan for its management

2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget recognizes the Office of Real Estate, Planning and Development and the Department of Public Works (DPW) as a single department (DPW). The merging of these three departments will streamline redundant processes and help cut costs to the County. The variances between the 2012 Adopted Budget and the 2013 Adopted Budget are mainly associated with the consolidation of the Departments. The headcount for the Department of Public Works includes positions from Real Estate and Planning

PW - PUBLIC WORKS DEPARTMENT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	36,420,510	27,294,990	28,223,162	27,972,683
	AC - WORKERS COMPENSATION	1,791,181	2,040,200	2,040,200	1,984,047
	BB - EQUIPMENT	63,697	93,000	93,000	93,000
	DD - GENERAL EXPENSES	5,573,732	4,717,000	4,717,000	5,297,300
	DE - CONTRACTUAL SERVICES	13,303,429	109,610,047	109,610,047	117,805,850
	DF - UTILITY COSTS	29,905,285	29,042,575	28,342,575	28,334,292
	DG - VAR DIRECT EXPENSES	40,000	0	0	0
	HF - INTER DEPARTMENTAL CHARGES	9,392,208	13,480,936	13,480,936	11,510,853
	MM - MASS TRANSPORTATION	47,802,366	42,217,100	42,217,100	43,264,576
	OO - OTHER EXPENSE	13,419,824	13,930,900	13,930,900	14,641,314
EXP Total		157,712,232	242,426,748	242,654,920	250,903,915
REV	BC - PERMITS & LICENSES	793,966	1,292,600	800,000	700,000
	BD - FINES & FORFEITS	2,500	10,000	10,000	10,000
	BE - INVEST INCOME	283	0	0	0
	BF - RENTS & RECOVERIES	57,871,877	10,981,800	17,767,614	11,991,895
	BH - DEPT REVENUES	1,514,983	47,380,256	47,380,256	48,506,870
	BI - CAP BACKCHARGES	4,389,952	5,420,164	1,500,000	1,500,000
	BJ - INTERDEPT REVENUES	17,828,864	20,022,996	20,022,996	17,857,885
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	291,390	0	0	0
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	2,429,890	4,350,400	4,350,400	6,059,504
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	11,936,327	6,025,000	6,103,086	7,875,000
	SA - STATE AID REIMBURSEMENT OF EXPENSES	1,471,811	52,500,000	52,500,000	56,556,000
REV Total		98,531,843	98,531,843	150,434,352	151,057,154

Note: The Department of Real Estates is consolidated with the Department of Public Works in 2013. 2011 Actuals and 2012 Projections reflect this consolidation.

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	465	412	413
	ORDINANCE	6	9	9
Full-Time Total		471	421	422
Part-Time		18	27	29
Seasonal		0	9	20
Part-Time / Seasonal Total		18	36	49

PUBLIC WORKS



In 2011, the Metropolitan Transportation Authority (“MTA”) demanded an additional \$26 million to operate Long Island Bus, the County-owned bus system. County Executive Mangano refused to place this additional tax burden on homeowners and employers. Unable to reach an agreement with the MTA that would benefit Nassau residents and riders, the Administration entered into a public-private partnership commencing in 2012 that maintained bus service while reducing taxpayer costs.

The 2013 Adopted Contractual Services line of the Department of Public Works budget includes a \$111.1 million contract to fund the Fixed Route Bus and Para-Transit Operation, Management and License agreement with Veolia Transportation Services, Inc. The contract is mainly funded with State and Federal dollars but includes bus service revenues, of which \$47.4 million are bus fares. The County, as required by the agreement, provides a \$2.5 million funding match for NICE (Nassau Inter-County Express) Bus service (\$1.9 million for fixed routes and \$609,500 for the Able-Ride Para Transit routes).



PERFORMANCE MANAGEMENT

Department of Public Works			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# of Fleet Vehicles	Represents the actual number of motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	Reduce the County's operating costs.
Government Efficiency	% Capital Projects on Budget	Includes the percentage of Capital Projects meeting their cost projections.	To improve the accuracy of engineer's estimates associated with the advancement of County capital projects.
Government Efficiency	% Capital Projects on Time	Includes the percentage of Capital projects finishing within a 30 day window of scheduled days to completion phase.	To improve the timeliness of the advancement of the County's Capital Projects.
Government Efficiency	% Capital Spending	Represents actual expenditures as a percentage of the total Capital budget available for County wide projects.	To maximize the actual spending of each year's capital allotment.
Government Efficiency	% Catch Basins Serviced	Represents the number of Catch Basin Cleaning Chambers serviced as a percentage of all County owned catch basins.	Provide regular routine service of County owned catch basins.
Government Efficiency	% Complaint Letters Rsp To	Represents the number of Constituent Affairs Complaint Letters responded to in writing as a percent of total letters received. This calculation is on a cumulative basis.	Improve the level of service the Department provides to the residents of Nassau County.
Economic Growth	Advertising Bus Shelters Install	Includes the number of bus shelters that have paid advertisements.	To increase the revenue to the County and improve service to Long Island Bus customers.
Government Efficiency	Facility W/O Response Time	Represents the average operational down time per facilities work orders.	Improve the level of service that the Department provides to occupants and users of County facilities.
Government Efficiency	Fleet Vehicles-Yearly Avg Age	Represents the average age in years of all motorized and non-motorized vehicles in the County fleet, excluding Police vehicles.	To reduce the County's operating costs by reducing the average age of fleet vehicles to reduce maintenance costs.
Government Efficiency	SD-Avg Adj Decision Time	Includes the average number of days elapsed from date heard to date of decision for all minor subdivision cases decided, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor subdivision cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.
Government Efficiency	Storm Water BMP Inspect	Includes the inspection of Storm Water Best Management Practices (BMPs) in accordance with State mandates. These are physical structures such as sedimentation chambers, Continuous Deflection Separation (CDS) units and catch basin inserts that have been in	Achieve State mandate inspection of Storm Water Best Management Practices (BMPs).
Government Efficiency	Sub Div-Avg Adj Hear Time	Includes the average number of days elapsed from date received to date of public hearing for all minor sub-division cases heard, excluding those cases in which the applicant or Nassau County Planning Commission requested a delay.	To ensure the timely review of minor subdivision cases by Nassau County, which has jurisdiction over the subdivision of land within the unincorporated portions of the Towns of Hempstead, North Hempstead and Oyster Bay.

PUBLIC WORKS



Category	Performance Measures	Description	Goal Statement
Government Efficiency	Sump Basin Cleanings	Includes the number of routine service cleanings, including vegetation control and debris removal, of County owned recharge basins.	Protect ground water and surface waters in accordance with existing Federal and State regulations.
Government Efficiency	Zoning Applications Received	Includes the number of zoning applications received in a reporting calendar month.	To improve the quality of services provided to the public, the Planning Commission, and County through expedited review of individual applications, increased computerization of functions and expanded role in connection with regional land use issues.

Department of Public Works					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
# of Fleet Vehicles	1,231	1,198	1,234	1,226	1,234
% Capital Projects on Budget	88.2%	65.0%	70.0%	61.6%	70.0%
% Capital Projects on Time	39.6%	74.3%	50.0%	66.3%	50.0%
% Capital Spending	84.6%	81.6%	70.0%	N/A	70.0%
% Catch Basins Serviced	5.9%	14.2%	10.0%	6.1%	10.0%
% Complaint Letters Rsp To	51.8%	32.8%	90.0%	36.9%	70.0%
Advertising Bus Shelters Installed	2	8	10	0	10
Facility W/O Response Time	14.0 Days	17.9 Days	21.0 Days	20.2 Days	21.0 Days
Fleet Vehicles-Yearly Avg Age	9.3 Yrs	9.4 Yrs	10.0 Yrs	9.0 Yrs	10.0 Yrs
SD-Avg Adj Decision Time	1.7 Days	1.0 Days	62.0 Days	.5 Days	62.0 Days
Storm Water BMP Inspect	38	39	40	21	40
Sub Div-Avg Adj Hear Time	32.6 Days	21.8 Days	62.0 Days	29.2 Days	62.0 Days
Sump Basin Cleanings	2,332	4,005	1,800	2,613	1,800
Zoning Applications Received	2,314	2,535	2,100	1,219	2,100



VISION

The Vision of the Office of Records Management is to manage, store, access and protect archival County records and vital information in a secure, environmentally controlled Records Center maintained in accordance with guidelines promulgated by the New York State Archives and Record Administration.

MISSION

The Mission of the Office of Records Management is to ensure that the records of County departments are maintained in accordance with New York State Archives standards. Enhanced controls can reduce costs, improve service and support compliance requirements. The Division of Micrographics reduces the volume of permanent paper documents by converting them to microfilm.



RECORDS MANAGEMENT

The Office of Records Management, administered through the Office of the Nassau County Clerk, maintains records for numerous County departments through archival and micrographic services in accordance with New York State Archives and Record Administration guidelines. The County Clerk serves as the Records Management Officer. Records Management serves County departments in the following areas.

- Stores records properly submitted and inventoried by the originating departments in a secure and controlled environment
- Makes records available upon department requests
- Microfilms paper documents
- Assists departments with document destruction in accordance with New York State Records Retention guidelines

GOALS

- Ensure that the records of County departments are protected, filed and made accessible when individual departments request retrieval
- Improve document archival in an effort to meet New York State Archives standards

OBJECTIVES

- Install high-density shelving to accommodate the increasing number of documents stored in the County's Records Center
- Install and maintain proper HVAC (heating, ventilation, and air conditioning) and Humidity Control, as well as water and fire detection systems, in accordance with New York State requirements for archiving, storing and protecting documents
- Implement electronic inventory management to provide services more efficiently



2013 BUDGET HIGHLIGHTS

The 2013 Adopted Budget for the Office of Records Management totals approximately \$1.2 million. This includes \$864,244 in salary-related expenses, an increase of 33.4% from the 2012 projection due to the addition of new positions that will help with a new initiative to charge a fee for online documents as well as funding for Part-Time and Seasonal employees to prevent any backlogs. Other Than Personal Services (OTPS) expenses total \$290,500, which is consistent with 2012 projections. The budget for the Office of Records Management has remained relatively constant over the past few years while providing Nassau County residents with real-time service and improved access to official records.

RM - RECORDS MANAGEMENT					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	743,547	758,395	647,827	864,244
	BB - EQUIPMENT	958	5,000	5,000	5,000
	DD - GENERAL EXPENSES	148,532	160,500	160,500	160,500
	DE - CONTRACTUAL SERVICES	114,240	125,000	125,000	125,000
EXP Total		1,007,277	1,048,895	938,327	1,154,744

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	12	8	14
Full-Time Total		12	8	14
Part-Time		13	8	13
Seasonal		8	0	8
Part-Time / Seasonal Total		21	8	21



VISION

The Vision of the Department of Shared Services is to serve all County agencies in a team environment to deliver timely, efficient and cost-effective procurement services and to achieve further improvement and savings through technological and professional sourcing, and procurement techniques.

MISSION

The Department of Shared Services provides quality services for our customers, both internal and external, through responsive action, dedicated effort, and a commitment to innovation, excellence and equal opportunity.



DEPARTMENT OF SHARED SERVICES

The Shared Services Department is responsible under New York State Municipal Purchasing law for the purchase of all materials, supplies, equipment and services as covered by the County Charter for all County departments with the exception of the Board of Elections. The Department meets its responsibilities through the determination of applicable procurement procedures, price and vendor selections, placement of purchase orders, and procurement contract administration.

GOALS

- Meet the service level expectations of County agencies while ensuring full compliance with State and County law
- Assume primary responsibility for monitoring the contract process and distribute weekly status reports on pending contracts to assist in expediting the process
- Assist in reducing inventory carrying costs by selling/auctioning County surplus equipment
- Continue to work with Information Technology in testing and implementing all new phases and functionalities of E-Procurement
- Work with Minority Affairs to expand outreach efforts to Minority and Women Owned Business Enterprise vendors

OBJECTIVES

- Employ standardization in the procurement of office supplies, office equipment, and related maintenance and vehicles to produce economies of scale savings where practicable
- Work with banks, Comptroller's Office, County Attorney's Office, Compliance Office, Fleet, and the Office of Management and Budget (OMB) to expand the Just-In-Time (JIT) Procurement Account for industrial supplies
- Promote the on-line vendor database to increase vendor competition
- Continue to update the Purchasing Handbook and work with the Office of Emergency Management in maintaining emergency preparedness and procedures for the Shared Services Department
- Initiate and finalize Inventory Management with the assistance of OMB, Information Technology and other agencies
- Establish a centralized, shared service purchasing model to meet the needs of the County
- Identify opportunities to create synergies and strategic sourcing approaches to procurement
- Streamline and reorganize departmental purchasing functions where appropriate to yield operating efficiencies



- Offer pre-procurement planning and workshops to maximize bidding opportunities and reduce emergencies
- Investigate opportunities for increased revenues via on-line and other methods of auctioning surplus equipment and vehicles
- Engage in a more aggressive sourcing of competitive vendors to achieve \$3 million in savings and document the results
- 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

2013 BUDGET HIGHLIGHTS

The total expense for the Department of Shared Services (PR) in the 2013 Adopted Budget is \$929,626 a 4.3% decrease from the 2012 projection. The reduction in Salaries and Wages was due to eliminating unfilled vacancies and staff reduction initiatives such as the Voluntary Separation Incentive Programs (VSIPs). The 2013 Adopted Budget funds Other Than Personal Services (OTPS) expenses at the same level as the 2012 projection.

The 2013 Adopted Budget assumes the Department of Shared Services will realize a 186% increase in revenue. While Rents and Recoveries is expected to decline by about 49.8% (they fluctuate with the availability and sale of excess County property/assets), this is more than offset by an increase in Department Revenues of over a half million dollars compared to near negligible revenue in 2012. This increase is attributable to the implementation of a Countywide web-based procurement system with an annual vendor registration fee of \$100.00.

PR - SHARED SERVICES					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	1,140,989	1,083,245	952,676	910,626
	DD - GENERAL EXPENSES	14,579	17,500	17,500	17,500
	DE - CONTRACTUAL SERVICES	1,495	1,500	1,500	1,500
EXP Total		1,157,063	1,102,245	971,676	929,626
REV	BF - RENTS & RECOVERIES	109,822	100,000	199,183	100,000
	BH - DEPT REVENUES	22,780	20,500	20,500	528,500
REV Total		132,602	120,500	219,683	628,500

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	14	10	10
	ORDINANCE	2	1	1
Full-Time Total		16	11	11

SHARED SERVICES



PERFORMANCE MEASURES

Department of Shared Services			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	\$ Savings-Paid/Encmbrd Price	This measure captures savings and cost avoidance by comparing actual price paid vs. the encumbered amount on the requisition or the price paid on the previous order. This measure is based on data collected on or about the 19th of every month.	Engage in an aggressive sourcing of competitive vendors to maximize savings potential. Document all savings resulting from bidding items that do not normally require bidding such as items under a certain dollar amount or items covered by NYS contract. Also, by documenting savings yielding from comparing current prices paid vs. past prices for the same items and comparing purchase order final pricing to encumbered amounts.
Government Efficiency	Vendors-Registered On-line	Includes the number of vendors registered via the Nassau County on-line vendor registration process, captured in a weekly report from E-Procurement.	Increase the on-line vendor database to increase vendor awareness and competition. Work with Tier Technologies to continue testing and full implementation of "Vendor Bid Notification Service".

Department of Shared Services					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
\$ Savings-Paid/Encmbrd Price	\$ 1,298,894	\$ 2,206,592	\$ 1,100,000	\$ 1,536,637	\$ 1,500,000
Vendors-Registered On-line	11,221	12,719	12,000	13,281	14,000



VISION

The Vision of the Sheriff is to maintain operational and fiscal accountability relating to the care and control of inmates, and ensure the swift execution of Family Court orders by the Enforcement Unit. This Sheriff's Office achieves its Vision by creating policies and procedures designed to maintain officer safety; maintaining or increasing the current level of training in those policies and procedures; and holding officers accountable for their understanding and implementation.

MISSION

The Office of the Sheriff comprises two distinct divisions: the Corrections Division and the Enforcement Division. The Mission of the Corrections Division is to provide a safe and secure environment for the staff and inmates, while providing for the care and custody of detainees and prisoners committed to its custody by the judiciary. In this regard, the Department is required to comply with all laws, specifically correction law, oversight agencies, specifically the New York State Commission of Correction, existing consent decrees and Court mandates. It is the Mission of the Enforcement Division to carry out the orders of the New York State courts, including the discovery and seizure of property, the execution of warrants, and the enforcement of evictions.



OFFICE OF THE SHERIFF/CORRECTIONAL CENTER

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

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

ENFORCEMENT DIVISION

The Enforcement Division consists of four major units.

Central Office is responsible for receiving and recording various court orders, such as money judgments, warrants of arrest, orders of attachment, income executions, summonses and warrants of eviction. The Central Office also oversees the sale of seized property at public auctions. Staff 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 (PB). The Family Court Warrant Squad works collaboratively with DSS to support the DSS Temporary Assistance to Needy Families (TANF) program in apprehending parents or guardians who are in violation of support order decrees issued by Family Court.

Field Unit executes and enforces various court orders received in the Civil Enforcement Central Office and orders issued by the County Attorney's Office, the Department of Human Services – Office of Mental Health, Chemical Dependency and Developmental Disabilities Services, and the Office of Consumer Affairs.

SLAP/Warrants (Sheriff's Location of Assets Program) is responsible for investigating cases referred by the DSS to locate assets of parents who fail to provide required child support payments and preparing cases that DSS presents in Family Court for upward modification of child support.



CORRECTIONAL CENTER

The Correctional Center operates pursuant to New York State Correction Law and Section #2002 Local Law under the direction and supervision of the Nassau County Sheriff. The Correctional Center houses individuals charged with or convicted of crimes, and those remanded to the custody of the Sheriff on civil matters in Nassau County. Inmates, male and female, await trial, serve sentences, or await transfer to another facility. The Correctional Center consists of six distinct units.

Budget and Finance is responsible for fiscal operations, such as procurements and oversight of the Department's budget and inmate accounts.

Human Resources is responsible for all payroll and personnel matters such as, staff training, attendance control, medical compliance, uniforms Section, and the Employee Assistance Program (EAP).

Legal/Investigations Unit is comprised of Internal Affairs, Legal Affairs, Criminal Investigations, Canine, Gang Intelligence, Policy and Procedure, 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.

2013 BUDGET HIGHLIGHTS

Combined: Sheriffs' Office / Correctional Center

The expenses for the Sheriff's Office/Correctional Center in the 2013 Adopted Budget are \$145.3 million, a 2.4% decrease from the 2012 projection. Expenses include Salaries and Wages of \$117.4 million, a 2.6 % decrease from the 2012 projected expense due to a reduction in overtime, the Voluntary Separation Incentives Program (VSIP), attrition and the elimination of vacancies. The Department is expected to have a training class in January 2013 to replace 37

SHERIFF/CORRECTIONAL CENTER



higher paid correctional officers taking the incentive. In addition, Salaries and Wages are affected by cost saving initiatives such as the removal of employees from payroll to disabilities, redeployment of functions in transportation, and court reform. Other Than Personal Services (OTPS) expenses are \$22.7 million, a 1.7% decrease from the 2012 projection. This decrease is attributable to the elimination of Interdepartmental Charges. Interdepartmental Charges are budgeted only in departments that could utilize these expenses for revenue maximization purposes.

The revenues for the Sheriff's Office/Correctional Center in the 2013 Adopted Budget are \$21.2 million, a 13.9% decrease from the 2012 projection. This is primarily due to a decline in Suffolk and Federal inmate populations that are housed in the Correctional Center at a per diem rate. This decline will be mitigated by a new initiative to house Federal Immigration and Custom deportees at a per diem rate, which is expected to yield \$5 million.

CC - SHERIFF/CORRECTIONAL CENTER					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	125,432,016	121,893,214	120,518,203	117,422,317
	AC - WORKERS COMPENSATION	4,672,597	5,260,135	5,260,135	5,151,101
	BB - EQUIPMENT	5,670	66,700	66,700	65,000
	DD - GENERAL EXPENSES	3,236,304	2,993,000	2,943,000	3,000,000
	DE - CONTRACTUAL SERVICES	25,724,663	18,985,600	18,985,600	18,979,900
	DF - UTILITY COSTS	433,544	638,800	638,800	638,800
	HF - INTER DEPARTMENTAL CHARGES	27,545	431,772	431,772	0
	EXP Total	159,532,339	150,269,221	148,844,210	145,257,118
REV	BD - FINES & FORFEITS	13,135	20,000	20,000	13,000
	BF - RENTS & RECOVERIES	1,057,968	819,000	879,529	819,000
	BG - REVENUE OFFSET TO EXPENSE	395,965	500,000	500,000	0
	BH - DEPT REVENUES	6,768,274	15,753,125	8,544,375	8,250,000
	BJ - INTERDEPT REVENUES	119,832	290,000	290,000	250,000
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	11,952,039	14,972,800	14,069,425	11,638,500
	SA - STATE AID REIMBURSEMENT OF EXPENSES	374,903	372,000	352,000	262,000
	REV Total	20,682,116	32,726,925	24,655,329	21,232,500

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	170	162	162
	ORDINANCE	4	3	3
	COBA	1053	987	987
	Full-Time Total	1227	1152	1152
Part-Time		8	10	6
	Part-Time Total	8	10	6



PERFORMANCE MANAGEMENT

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

SHERIFF/CORRECTIONAL CENTER



Office of the Sheriff/Correctional Center					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% Orders of Protection Served	101.0%	93.4%	85.0%	92.7%	85.0%
Civil Process Fees & Poundage	\$ 1,292,219	\$ 1,864,302	\$ 1,580,000	\$ 1,008,148	\$ 1,580,000
Federal Inmate Housing Rev	\$ 7,700,880	\$ 7,415,595	\$ 7,829,250	\$ 3,332,670	\$ 7,829,250
Housing Consolidation Savings	\$ 2,719,424	\$ 4,287,768	\$ 1,750,000	\$ 2,846,808	\$ 1,750,000
Long Term 207C Employees	31	33	32	31	32
Overtime Hours-NCCC	327,064	313,658	305,092	116,029	305,092
SCOC-Inmate Violence	26.0	20.0	34.0	4.0	34.0
Warrants Executed/Vacated	776	716	1,000	442	600



VISION

The Department of Social Services' Vision is to affect the health, safety and well-being of individuals and families positively by offering comprehensive supportive services through effective, efficient and respectful service delivery, as well as enhanced communication and collaboration with schools, hospitals and community-based organizations.

MISSION

The Department of Social Services' Mission is to provide financial assistance and services to residents of Nassau County in accordance with Federal, State and Local regulations and laws. Additionally, the Department protects children, adults and families by enforcing all State mandates through establishing, maintaining and enforcing child support orders.



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) comprises a group of integrated program areas staffed with qualified personnel to offer supportive services and financial assistance to eligible individuals and families in Nassau County in compliance with Federal and State mandates. DSS works toward and accomplishes its Mission by offering comprehensive services that address the financial, health, social, employment, childcare and safety issues that may affect an individual or family.

Through the leadership of the DSS Commissioner, who is Chairperson of the County Executive's Task Force on Family Violence, the Department continues to educate the community regarding family violence. The Department has taken an active role by participating in an annual professional conference, holding a poster contest for college students to promote community awareness and creating a directory of available resources.

DSS is responsible for

- Providing temporary financial aid to eligible recipients through the Family Assistance, Safety Net, Supplemental Nutrition Assistance Program (SNAP - formerly Food Stamps), Emergency Assistance to Families (EAF), Emergency Assistance to Adults (EAA), Employment, Medicaid, and Home Energy Assistance Programs (HEAP)
- Establishing through its Child Support Enforcement program, an initial child support obligation of a legally responsible individual as designated by the Family Court, collecting support payments, and enforcing and modifying existing support orders
- Providing employment and placement services to prepare public assistance recipients for long-term employment
- Protecting children, through Child Protective Services (CPS), adults and families, through Adult Protective Services (APS) and CPS, by enforcing the child and adult abuse mandates of the 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 accessible employment services to the eligible and employable Temporary Assistance for Needy Families (TANF) clients
- Collaborate with the Nassau County Office of Community Development to assist clients in finding permanent housing
- Work with homeless families to secure permanent housing through the Homeless Restabilization Project
- Continue to recruit and secure resource homes for children in foster care



- Continue to evaluate and refine performance measurement systems throughout the Department and with contract agencies through its quality management initiatives
- Create quality management teams to analyze Department functions and create a plan to enhance service delivery
- Assess clients in need of additional services such as drug and alcohol and/or mental health treatment and make appropriate referrals in the community
- Provide childcare subsidies through the Day Care program, enabling income eligible families to offset the cost of childcare, as well as receive specialized training and employment services
- Provide Adult Protective Services' clients with enhanced senior programs
- Work with the Nassau County Office of Youth Services in the Department of Human Services to offer preventive programs and community outreach to enhance and expand services to County youth
- Continue to improve public awareness of existing services through enhanced marketing and public relations efforts
- Continue to provide staff development and training, and maintain compliance with State and Federal regulations

OBJECTIVES

- Work with private 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 expand and enhance 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 identifying community concerns.
- Establish objective standards with accurate data analysis to improve productivity and client outcomes
- Work with the Nassau County Office of Community Development to assure clients safe and affordable permanent housing
- Continue working 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 and helping professionals



- Continue aggressive recruitment initiatives to increase the number and diversity of available foster care and adoptive families
- Continue to work in partnership with the Office of Emergency Management to create protocols for critical programs and services (e.g., Medicaid, Supplemental Nutrition Assistance Program, etc.) in the event of a disaster
- Conduct timely annual re-certifications of all Medicaid and TANF cases.
- Maintain the rate at which paternity and support orders are established and the percentage of support dollars collected
- Continue to maximize 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 in order to provide up-to-the minute information
- Encourage individuals to participate in the Department's Dress to Impress program which provides donated gently used business attire to individuals with limited resources seeking employment

2013 BUDGET HIGHLIGHTS

Expenses

The Department's Adopted 2013 Budgeted expenses of \$512.9 million are essentially flat with the 2012 projection. Salaries and Wages in the 2013 Adopted Budget are \$44.1 million, a 1.4% increase from the 2012 projection.

Contractual Services

The Department's Fiscal 2013 Adopted Budget for Contractual Services is \$8.6 million, a 3.1% increase from the 2012 projection due to the addition of a contract with the Nassau Health Care Corporation (NHCC). The contract covers an increase in registered nurses due to a delay with New York State Department of Health transitioning a majority of the home care cases to managed long-term care.

Recipient Grants, Purchased Services and Emergency Vendor Payments

The Department's Fiscal 2013 Adopted Budget for Recipient Grants is \$67.1 million, a 2.2% increase from the 2012 projection primarily due to an anticipated increase in the number of caseloads. Over 88% of Recipient Grant funding is composed of payments made to clients eligible for Temporary Assistance to Needy Families (TANF) or the Safety Net Assistance (SNA) programs. Due to poor economic conditions, the caseloads for these programs have increased over 20% since June 2009.

DSS's Fiscal 2013 Adopted Budget for Purchased Services is \$59.3 million. 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. This is \$0.5 million or 0.8% below the 2012 projection. Although caseloads continue to increase, there is a plan to revise the family income eligibility level from 275% to 200% of the poverty level. Nassau's current eligibility requirement provides benefits to residents whose earned income is up to 275% of the poverty level with the parents' family share contribution set at 20%. The Department reviewed the recent New York Public Welfare Association, Inc. (NYPWA) census on NYS counties Day Care requirements, and it was determined that Nassau is quite generous regarding eligibility. Nassau is the only county in the state whose eligibility limit is currently set at the 275% level. It should be noted that Suffolk County has reduced their family income eligibility level to 100%. In addition, Nassau County will be maintaining the family contribution rate at 20%; whereas, Suffolk County has increased the rate to 30%.

The Department's 2013 Adopted Budget for Emergency Vendor Payments is \$62.4 million, a 3.1% decrease due to negotiating lower shelter rates. Emergency Vendor Payments are payments made directly to vendors who provide services to eligible DSS clients. These services vary widely from providing shelter to citizens in need, paying utility companies to maintain services and providing institutional care to a foster child or a child with special needs.

Medicaid

DSS's 2013 Adopted Budget for Medicaid is \$253.0 million, a 1.7% increase because of the Medicaid cap of 2% for the County share portion, partially offset by lower costs in transportation services, home aid services and health insurance premiums. The 2% Medicaid cap is a result of the New York State 2012-2013 budget that reduces the annual escalating costs of Medicaid for counties and county property taxpayers by bringing the cap down from 3% to 2% in 2013. In 2014, the Medicaid cap will be further reduced to 1%, and 2015 the Medicaid local share cap will be flat.

Revenues

DSS's 2013 Adopted Budget for Revenues is \$201.2 million. The Federal Aid reimbursement in DSS for the 2013 Adopted Budget is \$122.6 million. This is a decrease of \$2.1 million compared to the 2012 projection and is primarily due to the decrease in TANF caseloads. State Aid reimbursement and Department Revenues in the 2013 Adopted Budget are \$60.5 million and \$16.0 million respectively. This \$1.5 million decrease in State Aid results primarily from the decrease in caseloads in the Safety Net program. These decreases reflect the economic recovery that began late in 2010; however, despite the decrease in expense and caseloads, the totals are significantly higher than pre-recession levels in 2008 reflecting the weakness in the economic recovery. State Aid also includes reimbursement for the Department's Interdepartmental Service Agreements (ISAs) for departments both within and outside the health and human services area. DSS is eligible to purchase and fund the information and referral functions provided by these departments as well as claim State Aid Revenue for them.

SOCIAL SERVICES



SS - SOCIAL SERVICES

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	51,638,588	48,973,297	43,525,834	44,129,626
	BB - EQUIPMENT	19,345	24,000	24,000	24,000
	DD - GENERAL EXPENSES	988,308	982,700	982,700	882,700
	DE - CONTRACTUAL SERVICES	10,727,003	7,931,409	8,376,409	8,632,335
	HF - INTER DEPARTMENTAL CHARGES	17,733,010	20,083,243	20,083,243	17,269,168
	SS - RECIPIENT GRANTS	70,139,264	74,645,000	65,740,000	67,165,000
	TT - PURCHASED SERVICES	63,228,337	57,944,683	59,822,000	59,316,405
	WW - EMERGENCY VENDOR PAYMENTS	65,903,611	64,396,824	64,400,000	62,430,000
	XX - MEDICAID	242,329,528	248,838,445	248,838,445	253,089,365
EXP Total		522,706,994	523,819,601	511,792,631	512,938,599
REV	BF - RENTS & RECOVERIES	1,636,139	0	55,849	1,900,000
	BH - DEPT REVENUES	16,756,400	14,701,232	14,701,232	16,000,000
	BJ - INTERDEPT REVENUES	67,705	100,600	100,600	227,068
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	141,300,610	130,661,007	124,700,000	122,637,538
	SA - STATE AID REIMBURSEMENT OF EXPENSES	67,945,675	63,158,116	62,000,000	60,450,178
REV Total		227,706,529	208,620,955	201,557,681	201,214,784

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	805	624	635
	ORDINANCE	11	9	9
Full-Time Total		816	633	644
Part-Time		103	79	101
Part-Time Total		103	79	101



PERFORMANCE MANAGEMENT

Department of Social Services			
Category	Performance Measures	Description	Goal Statement
Government Assistance	% 7 Day Safety Assess Overdue	Includes the percentage of safety assessments of Child Abuse that are more than 7 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Invest Overdue +60 Day	Includes the percentage of investigation conclusions of Child Abuse that are more than 60 days overdue. Child Abuse consists of any act of commission or omission that endangers or impairs a child's physical or emotional Health Department or development.	Child Protective Services reports will be investigated and assessed in a timely manner.
Government Assistance	% Current Payment Level	Includes the amount of child support dollars distributed as a percentage of total dollars due.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Paternity Established	Includes the percentage of children born out of wedlock cases open at the end of the month for which paternity has been established or acknowledged.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	% Support Order Estb	Includes the percentage of Child Support cases open at the end of the month for which support orders have been established.	The County will establish paternity and financial responsibility as well as track payment performance regarding child support.
Government Assistance	All App: Registered to Disp	Includes the average number of days between the Application Registration date and the date of final disposition (Application Disposition Date) for all temporary assistance and medical assistance applications.	Applications for assistance will be disposed of in a timely manner.
Government Assistance	% Fam Housed-Hotel Motel	Includes the percentage of eligible homeless families who were housed with the Department of Social Services on an emergency, temporary basis in Hotels/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	% Single Adult-Hotel Motel	Includes the percentage of eligible homeless singles who were housed with the Department of Social Services on an emergency, temporary basis in Hotels/Motels to help them meet their emergency.	The County will provide housing to no more than 30% of the eligible singles requiring temporary or emergency housing in Hotels/Motels.
Government Assistance	% MA Cases Recertified	Includes the percentage of Nassau County medical assistance cases recertified in a timely manner.	Applications for assistance will be recertified in a timely manner.
Government Assistance	% TANF Employment	Includes the percentage of non-exempt TANF individuals (Temporary Assistance for Needy Families) who participate in employment services provided by the County.	The County will provide accessible employment services to the eligible (Employable) Temporary Assistance population.

SOCIAL SERVICES



Department of Social Services						
Performance Measures	Division	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
% 7 Day Safety Assess Overdue	Child Protective Services	12.5%	4.7%	6.0%	5.9%	6.0%
% Invest Overdue +60 Day	Child Protective Services	16.7%	21.3%	15.0%	20.1%	15.0%
% Current Payment Level	Child Support Enforce Programs	76.6%	77.4%	80.0%	75.2%	80.0%
% Paternity Established	Child Support Enforce Programs	88.4%	87.4%	80.0%	87.2%	80.0%
% Support Order Estb	Child Support Enforce Programs	87.9%	85.8%	80.0%	84.7%	80.0%
All App: Registered to Disp	Day Care	25 Days	26 Days	30 Days	19 Days	30 Days
% Fam Housed-Hotel Motel	Housing Shelter & Homeless	14.0%	24.5%	30.0%	29.0%	30.0%
% Single Adult-Hotel Motel	Housing Shelter & Homeless	26.2%	27.4%	30.0%	19.7%	30.0%
% MA Cases Recertified	Medicaid	44.3%	53.0%	45.6%	44.4%	45.6%
All App: Registered to Disp	Medicaid	26 Days	18 Days	45 Days	18 Days	45 Days
% TANF Employment	Public Assistance	25.2%	29.4%	35.8%	25.4%	35.8%
All App: Registered to Disp	Public Assistance	19 Days	17 Days	30 Days	18 Days	30 Days



VISION

The Vision of the Nassau County Traffic and Parking Violations Agency is to provide optimum customer service in a prompt and courteous manner and enhance public safety through education and enforcement.

MISSION

The Nassau County Traffic and Parking Violations Agency's Mission is to enhance pedestrian and vehicular safety through education and timely adjudication of all parking and traffic-related tickets.



NASSAU COUNTY DISTRICT COURT / TRAFFIC AND PARKING VIOLATIONS AGENCY

The Nassau County Traffic and Parking Violations Agency (NCTPVA) assists the District Court and some municipalities in administering the adjudication of traffic and parking tickets and Red Light Camera Notice of Liability (NOL). The Agency has an aggressive in-house collection process and utilizes contract vendors to recoup revenue from delinquent defendants. The Agency works in conjunction with the New York State Department of Motor Vehicles (NYSDMV) to suspend the licenses of motorists who do not answer their traffic violations. NCTPVA may report parking scofflaw violators to NYSDMV for possible denial of registration renewal and, in some cases, the immediate suspension of all current registrations. In addition, the District Court may order a default judgment(s), which the Agency files with the County Clerk.

GOALS

- Offer a timely conference and/or trial for traffic and parking tickets and NOLs
- Aggressively pursue the collection of overdue fines and penalties
- Forward delinquent accounts to contract vendors for collection
- Leverage new technologies and enhance existing technologies to serve the public more efficiently and effectively
- Operate the Red Light Camera Program efficiently and effectively to meet the goals of education and public safety
- Enhance pedestrian and motor vehicle safety and influence traffic behavior by increasing public awareness through education and enforcement

OBJECTIVES

- Maintain conference scheduling of a “not-guilty” plea in a timely manner
- Offer trials as soon as practicable based on the issuing officer’s availability
- Attempt to adjudicate violations by first appearance date
- Arrange for the acceptance of on-line payments for traffic violations that do not require an appearance
- Continue sending scofflaw and suspension information to the NYSDMV
- Implement a boot and tow program to immobilize scofflaws
- Aggressively continue to send billing notices on traffic and parking violations and NOLs
- Expand the default judgment process to traffic violations and NOLs and continue to increase the number of parking defaults issued
- Plan for a new computer system that leverages and interfaces with other County and State software applications to serve the needs of the Agency and its clientele effectively and efficiently
- Arrange for self-service via online access to review scheduled court dates, submit requests for new/modified court dates, and submit pleas on-line

TRAFFIC AND PARKING VIOLATIONS AGENCY



- Operate the Red Light Camera Program in an effective and efficient manner by screening alleged red light camera offenses prior to the issuance of a NOL and providing timely hearing dates

2013 BUDGET HIGHLIGHTS

In June 2009, Nassau County received State legislative approval to initiate a vehicular safety program to reduce the number and severity of accidents resulting from motorists running red

TV - TRAFFIC & PARKING VIOLATIONS AGENCY					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	3,343,431	2,835,441	2,899,543	2,951,366
	BB - EQUIPMENT	3,027	21,800	21,800	8,700
	DD - GENERAL EXPENSES	222,185	325,180	325,180	265,210
	DE - CONTRACTUAL SERVICES	8,883,696	10,899,656	10,099,656	9,151,100
	HF - INTER DEPARTMENTAL CHARGES	0	25,531,950	25,531,950	0
	HH - INTERFD CHGS INTERFUND CHARGES	11,668,771	0	0	0
EXP Total		24,121,110	39,614,027	38,878,129	12,376,376
REV	BD - FINES & FORFEITS	48,354,353	45,021,808	41,727,804	55,069,710
	BF - RENTS & RECOVERIES	392,571	0	109,061	0
	BH - DEPT REVENUES	2,560	0	336	0
	BJ - INTERDEPT REVENUES	0	6,843,938	6,843,938	0
REV Total		48,749,484	51,865,746	48,681,139	55,069,710

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	41	40	38
	ORDINANCE	5	3	5
Full-Time Total		46	43	43
Part-Time		35	28	28
Part-Time Total		35	28	28

lights. The initiative is commonly referred to as the Red Light Camera Program (RLCP). The overall program is being managed by the Traffic Safety Board, which organizationally is in the Department of Public Works (DPW), with violations being adjudicated by the Traffic and Parking Violations Agency. The expectation is that the program will modify the public's driving habits, thereby reducing accidents while punitively assessing fines on the violators.

The expenses for the Traffic and Parking Violation Agency in the 2013 Adopted Budget are \$12.4 million, a 68.2% decrease from the 2012 projection. Expenses include Salary and Wages of \$3.0 million, an increase of 1.8%. While headcount is reduced by two, the slight increase in salaries is the result of separation expenses that will be incurred in 2013. Other Than Personal Services (OTPS) expenses are \$9.4 million, a 9.8% decrease due to anticipated lower spending for the purchase of equipment, office supplies, and contractual obligations. Contractual obligations is 9% less than the 2012 projection because of an amendment to the American

TRAFFIC AND PARKING VIOLATIONS AGENCY



Traffic Solutions (ATS) contract in which costs were restructured from a per camera fee to 38% of generated revenue from fines and penalties.

Interdepartmental Expenses and Revenues are not allocated for the 2013 Adopted Budget due to an amendment passed by the Nassau County Legislature in April 2012. The amendment eliminated the Red Light Camera Fund and provided that all revenues from the cameras be deposited into the General Fund, thereby eliminating a budget for those expenses and revenues in the 2013 Adopted Budget.

The revenue for the Traffic and Parking Violation Agency for the 2013 Adopted Budget is \$55.1 million, an increase of 13.1% from the 2012 projection. This is due to an increase in existing administrative fees for parking and traffic from \$15 to \$30 per violation and the expansion of the Red Light Camera Program, adding 50 additional intersections.

TRAFFIC AND PARKING VIOLATIONS AGENCY



PERFORMANCE MANAGEMENT

Traffic & Parking Violations Agency			
Category	Performance Measures	Description	Goal Statement
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.
Public Safety	Red Light Camera Violations	Includes the number of notices of liability issued to red light camera violators. A red-light running violation occurs when a motorist enters an intersection after the traffic signal has turned red.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Public Safety	RLC Revenue	Includes total collected revenue from Red Light Camera violations.	Ensure the issuance of red light camera violations is consistent among locations and periods for the Public Safety betterment.
Government Efficiency	Susp-Aft NON Appear Cnfrnce D	Includes the number of days for TPVA to notify DMV to suspend driving privileges after conference NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend for NON appearance for Conference date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance dates.
Government Efficiency	Susp-Aft NON Appear Trial Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after trial NON appearance date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Notify DMV to suspend NON Appearance on trial date. Continue to notify DMV to suspend driving privileges 60 days after NON appearance date.
Government Efficiency	Suspend-After Pay Due Date	Includes the number of days for TPVA to notify DMV to suspend driving privileges after "suspend deferred payment" due date.	Continue to increase TPVA notification of pending Traffic suspensions to DMV. Suspend Deferred payments not received. Continue to notify DMV to suspend driving privileges 60 days after payment due date.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Category	Performance Measures	Description	Goal Statement
Government Efficiency	TPVA County Revenue	Includes total gross monies reduced by distribution monies. For traffic includes total monies Nassau County can book due to issuance of Traffic Violations (includes agency fee, fines, penalties and certain surcharges). For parking includes total monies Nassau County can book due to issuance of Parking Violations (includes agency fee, fines, penalties and collection fees).	The goal of TPVA is to process tickets efficiently and expeditiously utilizing TPVA resources. The efficient disposition of tickets will generate targeted revenues set for TPVA.
Government Efficiency	TPVA Trials Pending-Overall	Includes the number of pending traffic trials waiting to be scheduled by all jurisdictions.	Reduce traffic trial inventory. Continue working with various jurisdictions to increase the number of traffic trials scheduled.
Government Efficiency	TPVA Phone Payments	Includes the amount of TPVA revenue collected over the phone. This measure is a subset of TPVA County Revenue.	Improve phone payment service.
Government Efficiency	Boots Applied	Includes the number of boots applied under the Nassau County Boot and/or Tow Program. Beginning in March 2012, scofflaw vehicles found parked within the public right-of-way may have their wheels locked with a boot. A scofflaw is a person who has received three or more parking or Red Light Safety Camera Notices of Liability within an 18-month period. Scofflaws are identified 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 scofflaw status.	Increase compliance by using an additional enforcement tool.
Government Efficiency	Vehicles Towed	Includes the number of vehicles towed under the Nassau County Boot and/or Tow Program. 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.	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.

TRAFFIC AND PARKING VIOLATIONS AGENCY



Traffic & Parking Violations Agency						
Performance Measures	Division	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
1st Billing Notices	Parking	7.4 Days	8.3 Days	10.0 Days	7.9 Days	9.0 Days
2nd Billing Notices	Parking	28.2 Days	28.9 Days	34.0 Days	28.8 Days	31.0 Days
Conference Scheduling Days	Parking	56.2 Days	60.7 Days	75.0 Days	62.3 Days	70.0 Days
1st Billing Notices	Traffic	23.2 Days	6.4 Days	36.0 Days	6.7 Days	10.0 Days
2nd Billing Notices	Traffic	57.2 Days	37.0 Days	68.0 Days	37.4 Days	40.0 Days
Conference Scheduling Days	Traffic	63.3 Days	62.8 Days	75.0 Days	52.1 Days	50.0 Days
Red Light Camera Violations	RLC	368,495	424,341	536,000	161,916	409,820
RLC Revenue	RLC	\$14,938,680	\$27,944,730	\$29,300,000	\$ 11,871,498	\$ 25,563,827
Susp-Aft NON Appear Cnfrnce Dt	Traffic	151 Days	95 Days	88 Days	84 Days	90 Days
Susp-Aft NON Appear Trial Date	Traffic	131 Days	92 Days	88 Days	109 Days	90 Days
Suspend-After Pay Due Date	Traffic	155 Days	98 Days	88 Days	126 Days	90 Days
TPVA Trials Pending-Overall	Traffic	8,951	6,060	11,000	3,403	4,000
TPVA County Revenue	TPVA	\$18,398,884	\$18,576,655	\$20,000,000	\$ 8,938,723	\$ 18,000,000
TPVA Phone Payments	TPVA	\$ 3,220,476	\$ 2,964,179	\$ 3,400,000	\$ 1,428,223	\$ 2,760,000
Boots Applied	TPVA	--	--	--	312	720
Vehicles Towed	TPVA	--	--	--	23	70
Boot & Tow-Net Payment	TPVA	--	--	--	\$ 302,797	\$ 1,000,000



VISION

To establish and maintain the Office of the Treasurer as an organization that actively supports the improvement of its services and processes while balancing the need to run an efficient and cost-effective Department with the required strong controls necessary to mitigate risk.

MISSION

To provide the highest level of service while actively safeguarding County funds and maximizing investment income.



OFFICE OF THE TREASURER

The Office of the Treasurer is mandated by the Nassau County Charter in accordance with the County Law of New York State. 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 and is responsible for the issuance of all County debt and invests all County funds. The Treasurer consists of the following Divisions.

DEBT AND INVESTMENT DIVISION

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

TAX DIVISION

The Division maintains County tax records, collects delinquent property taxes, processes property tax refunds, and conducts an annual tax lien sale.

ACCOUNTING DIVISION

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

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

GOALS

- Streamline processes, automate functions, and maximize resources
- Maximize investment income by reviewing banking relationships
- Consolidate bank accounts to reduce the number of reconciliations



2013 BUDGET HIGHLIGHTS

Total expenses for the Office of the County Treasurer in the 2013 Adopted Budget is \$20.8 million, a 9.8% increase from the 2012 projection primarily due to additional funding for suits and damages. Expenses include salary and wages of \$2.3 million, which is a 6.6% increase from the 2012 projection. Full-time staffing has been affected by attrition and Voluntary Separation Incentive Programs (VSIPs), creating the need for additional staff to manage the County’s finances adequately. The 2013 Adopted Budget funds approximately \$18.5 million in Other Than Personal Services (OTPS) expenses, a 10.2% increase that is primarily due to the funding of suits and damages. The 35.3% increase in General Expenses is largely due to the costs of required tax lien advertising and fees incurred for the sale of County property. Contractual Services expense in the Adopted 2013 Budget is expected to increase 187%, primarily due to third-party debt collection services reflecting the County’s aggressive pursuit of delinquent funds.

The 2013 Adopted Budget assumes the Office of the County Treasurer will realize a 2.6% increase in revenues to \$35.8 million reflecting an increase in Investment Income derived from increased interest rates and fund balances. Revenue is also increasing due to higher Interest and Penalty on Taxes for delinquent tax payments.

TR - COUNTY TREASURER

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	2,381,781	2,121,810	2,118,483	2,258,022
	BB - EQUIPMENT	0	7,700	7,700	8,000
	DD - GENERAL EXPENSES	259,901	243,700	243,700	329,800
	DE - CONTRACTUAL SERVICES	86,795	69,100	69,100	198,500
	OO - OTHER EXPENSE	43,088,120	75,000,000	16,500,000	18,000,000
EXP Total		45,816,597	77,442,310	18,938,983	20,794,322
REV	BA - INT PENALTY ON TAX	28,164,975	28,500,000	28,500,000	28,800,000
	BD - FINES & FORFEITS	42,016	20,000	20,000	50,000
	BE - INVEST INCOME	2,888,580	3,331,500	2,310,864	2,780,000
	BF - RENTS & RECOVERIES	50,413	0	85,294	0
	BH - DEPT REVENUES	626,052	750,100	750,100	775,000
	BQ - CAPITAL RESOURCES FOR DEBT	0	75,000,000	0	0
	TX - SPECIAL TAXES SPECIAL TAXES	2,849,267	3,200,000	3,200,000	3,360,000
REV Total		34,621,303	110,801,600	34,866,258	35,765,000

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	32	27	30
	ORDINANCE	3	2	3
Full-Time Total		35	29	33
Part-Time		1	1	1
Part-Time Total		1	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 as a percent of the total number of bank accounts where Nassau County monies are deposited	Improve timeliness of account reconciliation.
Government Efficiency	% Direct Payroll Deposits	Includes the number of Direct Payroll Deposit as a percentage of total Payroll.	Increase efficiency through automation.
Government Efficiency	% Tax Pay Received Online	Includes the actual dollar value of 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	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
# of Bank Accounts	93	93	80	97	85
% Bank Accounts Reconciled	98.9%	89.2%	100.0%	61.9%	85.0%
% Direct Payroll Deposits	71.2%	73.4%	79.0%	76.0%	79.0%
% Tax Pay Received Online	1.4%	4.0%	15.0%	2.3%	5.0%
Investment Balance Rate	0.48%	0.42%	0.50%	0.33%	0.50%



VISION

The Vision of the Veterans Service Agency is to ensure that all eligible veterans and their families receive the benefits to which they are entitled.

MISSION

The Mission of the Nassau County Veterans Service Agency is to be an advocate for Nassau County veterans and their dependents by educating them and ensuring that they receive all their benefits; assisting with their financial and economic issues; expanding public awareness of veteran issues; and enhancing the quality of life for veterans in Nassau County.



VETERANS SERVICE AGENCY

The Veterans Service Agency (VSA) advocates on behalf of veterans and their dependents in the areas of compensation, pension, education, vocational rehabilitation, burial, hospital care, blind annuity, tax exemptions, and discharge upgrading. The agency provides free transportation for veterans to any one of the Veterans Administration (VA) Hospital in Northport, the VA Health Clinic in East Meadow or VA Lynbrook Clinic in Valley Stream. The program consists of 30 volunteers.

VSA accomplishes its Mission as it works to

- Guide the veteran through the entire procedure from the application to the adjudication and, if necessary, the appeal process
- Provide advocacy services for veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by deserving and rightful recipients

GOALS

- Educate veterans and their families about their benefits
- File claims for veterans and/or their families properly and in a timely manner to ensure a positive outcome and to increase the dollar amount received by Nassau County veterans
- Allow veterans, who are currently receiving Department of Social Services benefits, to change to VA benefits

OBJECTIVES

- To improve the processing of claims and administering of earned benefits to ensure receipt by deserving and rightful individuals
- To improve public awareness of veteran benefits and entitlements, thereby increasing the number of veterans filing for benefits
- To educate Post Commanders, Post Presidents and Service Officers about veterans benefits and new VA laws and regulations, thereby increasing the filing of new claims for benefits

2013 BUDGET HIGHLIGHTS

The total operating expense for Veterans Services in the 2013 Adopted Budget is \$1.0 million, a 27.6% decrease from projected expenses for 2012. The decrease is due to lower interdepartmental expenses for building occupancy charges because the department moved to a new location with a lower lease cost. Expenses show a 28.4% increase in salaries, which is attributable to one existing County employee being transferred to Veteran Services.

VETERANS SERVICE AGENCY



Revenues total \$379,059 and are mainly composed of Interdepartmental Revenue resulting from the Department of Social Services' use of VSA as an Information and Referral resource.

VS - VETERANS SERVICES AGENCY

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	504,284	168,901	261,989	336,459
	DD - GENERAL EXPENSES	805	9,000	9,000	9,000
	DE - CONTRACTUAL SERVICES	0	700	700	700
	HF - INTER DEPARTMENTAL CHARGES	229,051	1,165,219	1,165,219	694,120
EXP Total		734,140	1,343,820	1,436,908	1,040,279
REV	BJ - INTERDEPT REVENUES	0	1,538,194	1,538,194	346,159
	SA - STATE AID REIMBURSEMENT OF EXPENSES	0	32,900	32,900	32,900
REV Total		0	1,571,094	1,571,094	379,059

Head Count	Union	2012 Adopted Budget	On Board 8/31/2012	2013 Adopted Budget
Full-Time	CSEA	2	4	4
	ORDINANCE	1	1	2
Full-Time Total		3	5	6

PERFORMANCE MANAGEMENT

Veterans Services Agency			
Category	Performance Measures	Description	Goal Statement
Government Assistance	Veteran Cash Awards	Represents the total cash awards received by Veterans from the U.S. Department of Veteran Affairs.	To file claims for the Veteran and/or family and to increase the dollar amount received by Nassau County Veterans.
Government Assistance	Veteran Claims Opened	Represents the number of Veteran claims opened, including compensation, pension, tax exemption, and medical claims.	Guide Veterans through the claims process from the application to adjudication and if necessary, the appeal process.
Government Assistance	Veteran Services Provided	Represents the number of Veteran services provided. Examples of such services are medical benefits, military records, education, burial, insurance, loans, taxes, letter review, homeless program, transportation to VA hospital and clinic and claims maintained.	Provide advocacy services for Veterans, their spouses and dependents making it easier for claims and earned benefits to be administered and received by the deserving and rightful recipients.

Veterans Services Agency					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Veteran Cash Awards	\$ 4,526,139	\$ 4,477,386	\$ 1,700,000	\$ 3,046,239	\$ 2,000,000
Veteran Claims Opened	2,266	1,561	1,800	419	1,800
Veteran Services Provided	33,499	24,066	28,880	44,176	27,000

FUNDS



CAPITAL FUND

The County Executive submits the 2013 Capital Budget and Four-Year Capital Plan on October 15, 2012. Due to this timing, the information and data necessary to present the Adopted 2013 Capital Budget and Four-Year Plan is not available for this document's printing. The 2012 Capital Budget and Four-Year Capital Plan was submitted to the County Legislature on September 11, 2012 and was approved on November 20, 2012. Consequently, a summary of the Adopted 2012 Capital Budget and Four Year Plan is included below.

The 2012 Nassau County Capital Budget and 2012-2015 Capital Improvement Plan (2012 Budget and Plan) includes the planned capital investment of \$1.34 billion over the next four years to renew and enhance the County's extensive infrastructure and public facilities. It is important to note that a significant portion of these funds directly relate to Super Storm Sandy, and half of that number is for the restoration of the Sewage Treatment Plants and Pump Stations alone.

Between 2012 and 2015, Nassau County anticipates spending \$458.9 million on general capital projects. Other major categories of capital expenditures include improvements to the Sewer and Storm Water Resource District and the Environmental Bond Act. Funding for the entire Capital Program is in the following table.

Nassau County Capital Program: 2012-2015

	2012	2013	2014	2015	Total FY2012 - 15
General Capital	\$ 156,424,230	\$ 129,973,482	\$ 105,938,772	\$ 66,552,478	\$ 458,888,962
Building Consolidation Program	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,000,000
Sewer and Storm Water Resource District	\$ 102,180,000	\$ 365,400,000	\$ 357,800,000	\$ 50,000,000	\$ 875,380,000
Environmental Bond Act	\$ -	\$ -	\$ -	\$ -	\$ -

The Capital Budget and Plan advances projects to improve the health, safety, and quality of life of County residents and makes government more efficient and responsive to the needs of residents. Projects include enhancements to County facilities, rehabilitation of roadways, drainage improvements and the construction and redevelopment of park facilities.

In 2012, the County continued to focus on completing projects it had begun. The County originally was not going to start any new projects in 2012, but needed to add 11 new projects in response to Super Storm Sandy. Following are highlights of the County's 2012 Capital Program:

- The County is expected to spend \$156.4 million on general capital projects. This represents all County capital spending with the exception of the Sewer and Storm Water and Environmental Bond Act programs.

CAPITAL FUND



- In addition to the general capital projects, the County plans to spend \$102.2 million for the Sewer and Storm Water program.

FUNDING SOURCES

Funding for capital projects comes from a variety of sources. In the 2012 Budget and Plan, a majority of funding will come from the issuance of long-term debt. Funding sources for the majority of the Capital Program are indicated in the following table.

Funding Sources for the Total Capital Program, 2012-2015

	2012	2013	2014	2015	Total FY2012 - 15
County Debt	\$246,469,255	\$468,903,982	\$450,615,772	\$115,897,478	\$1,281,886,487
Non County (Grants, etc.)	\$12,134,975	\$27,469,500	\$14,123,000	\$655,000	\$54,382,475
Total	\$258,604,230	\$496,373,482	\$464,738,772	\$116,552,478	\$1,336,268,962

Funding Sources for the General Capital Program, 2012-2015

	2012	2013	2014	2015	Total FY2012 - 15
County Debt	\$144,289,255	\$102,503,982	\$91,815,772	\$65,897,478	\$404,506,487
Non County (Grants, etc.)	\$12,134,975	\$27,469,500	\$14,123,000	\$655,000	\$54,382,475
Total	\$156,424,230	\$129,973,482	\$105,938,772	\$66,552,478	\$458,888,962

Sources of funding are

- General Obligation Bonds (G.O. Bonds) – The majority of the capital program is funded through long-term debt. The County issues General Obligation Bonds that are backed by the County’s taxing power.
- Non-County Funding (State and Federal Grants) – Grants are received from other governmental entities for the construction and reconstruction of physical assets as well as the purchase of capital equipment.

2012 FUNDING BY PROJECT CATEGORY

Capital funding is made available to the following project types.

General Capital - The General Capital Program includes projects that will make improvements to County infrastructure. Projects fall into one of the following categories.



- **Buildings:** Improvements to County buildings, including rehabilitations and electrical upgrades
- **Equipment:** Purchase of vehicles and other equipment
- **Infrastructure:** Major infrastructure improvements including those at the Beacon Hill Landfill and new facilities at Nassau Community College
- **Parks:** Construction and rehabilitation of parks and park facilities
- **Property:** Property acquisition and use studies
- **Public Safety:** Improvements to the Nassau County Correctional Center, Police Department and Fire Service Academy
- **Roads:** Improvements to the County's roads
- **Technology:** Improvements to the County's technology infrastructure and the purchase of new software applications and computing and network equipment
- **Traffic:** Improvements to signals, traffic computer and other traffic related systems
- **Transportation:** Long Island Rail Road construction projects and the purchase of new buses, as well as overall planning initiatives related to the HUB

Sewer and Storm Water Resources District - The District finances its capital needs through debt issued by the County, the New York State Environmental Facilities Corporation and /or the Sewer and Storm Water Finance Authority.

Environmental Bond Act - Funds expended to preserve open space through a special assessment approved by County voters.

The 2012 Capital Budget includes \$17.9 million in technological advancements, including the ongoing replacement of the County's human resource and time and leave systems. Additionally, the Capital Budget includes \$3 million for continued improvements to our roadway infrastructure. Public safety improvements amount to \$7.5 million (separate from the Public Safety Center) and over \$9.3 million for upgrades to various County buildings. Funding by project category for the 2012 Capital is in the following table:

2012 General Capital Program/Funding by Project Category

Category	2012
Buildings	\$ 27,800,000
Equipment	\$ 7,500,000
Infrastructure	\$ 32,625,000
Parks	\$ 15,250,000
Property	\$ -
Public Safety	\$ 14,500,000
Roads	\$ 15,000,000
Technology	\$ 21,502,475
Traffic	\$ 10,565,000
Transportation	\$ 11,681,755
Total	\$ 156,424,230

CAPITAL FUND



NEW PROJECTS

The 2012 Capital Budget and Plan includes 10 new projects for \$65.5 million that will specifically address recovery and mitigation issues related to Super Storm Sandy. No non storm related new projects were put forth.



COMMUNITY COLLEGE FUND

The Fiscal Year 2013 (September 1, 2012 – August 31, 2013) Budget for Nassau Community College was adopted by the County Legislature on June 18, 2012. The budget is \$204,746,883, an increase of \$1,800,883 or 0.9% over the budget of the previous year. The rate of growth is nominal despite traditional growth of approximately \$10 million annually in contractual obligations and fringe benefit premium rate increases. The budget contains three primary revenue sources: tuition, State Aid and local sponsor share (Nassau County i.e. Property Taxes). The budget contains no increases in taxes, tuition and fees. There was an increase in State Base Aid per full time equivalent (FTE) student of \$150 annually, which brings the rate to \$2,272 per FTE per year.

Nassau Community College, a constituent member of the State University of New York (SUNY) system, is a comprehensive, full-opportunity institution of higher education. All who can benefit from its resources have the opportunity to expand their knowledge and skills and to pursue the goal of lifelong learning. The College is dedicated to high quality, low-cost education and career preparation to meet the needs and interests of the communities it serves. It is committed to academic excellence and the dignity and worth of the individual. To these ends, Nassau Community College offers Associate in Arts, Associate in Science, and Associate in Applied Science degrees, as well as certificates and continuing education programs. Its curricula span the liberal arts and sciences, and pre-professional and professional areas for the benefit of a diverse population. The College places a high priority on small classes in various fields, taught by qualified, experienced faculty, to provide an optimal educational environment.



DEBT SERVICE FUND

The County budgets all debt service (interest, principal and set-aside payments) out of the Debt Service Fund. These expenses are then charged to the major operating funds on a project-by-project basis.

Prior to 2000, the County issued debt on its own. Beginning in 2000, the Nassau County Interim Finance Authority (NIFA) began to issue debt to fund the County's short-term and long-term financing needs, pursuant to NIFA's authority under State law enacted in 2000. The County re-entered the short-term market in late 2003. NIFA's statutory authority to borrow on behalf of the County effectively ended at the end of 2005. The County then resumed long-term borrowing on its own. Therefore, the County's outstanding debt consists of both County bonds and NIFA bonds. To understand the County's total debt profile, one must consider both the County's debt service and NIFA's debt service (reflected in the Other expense code), which is funded through NIFA's set-asides of County sales tax revenue.

Interest Expense contains appropriations for scheduled interest 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 cash flow notes. Principal Expense contains appropriations for scheduled 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. Other Expenses contains 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 include the projected premium from the issuance of debt. Premium is generated when the coupon on a bond or note is higher than the corresponding yield. Debt Service Chargeback Revenue is payment for the debt service that is paid from the Debt Service Fund and charged to the General, Fire Prevention, Police Headquarters, Police District and Community College Funds. Interfund Charges Revenue is payment for the debt service that the County pays from the Debt Service Fund and charges to the Environmental Bond Fund and Sewer and Storm Water Resources District Fund. Federal Aid Reimbursement of expenses is a direct payment subsidy the County receives from the Federal Government for a portion of its borrowing costs on Build America Bonds that the County issued in 2009 and 2010. Build America Bonds are federally taxable, as opposed to most of the County's General Obligation debt, which is tax-exempt.

DEBT SERVICE FUND



DEBT SERVICE FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	FF - INTEREST	62,584,411	93,863,296	71,356,917	86,103,480
	GG - PRINCIPAL	69,620,000	69,011,202	57,530,001	61,874,999
	OO - OTHER EXPENSE	202,348,189	222,219,146	225,081,741	215,634,858
EXP Total		334,552,600	385,093,644	353,968,659	363,613,337
REV	BQ - CAPITAL RESOURCES FOR DEBT	14,574,722	6,438,378	7,040,000	4,240,000
	BV - DEBT SERVICE CHARGEBACK REVENUE	287,002,407	345,015,739	321,143,986	328,600,404
	BW - INTERFD CHGS INTERFUND CHARGES REVENUE	28,160,751	28,476,219	20,621,365	25,609,625
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	4,814,720	5,163,308	5,163,308	5,163,308
REV Total		334,552,600	385,093,644	353,968,659	363,613,337

2013 Debt Service	
<u>Total General Improvement</u>	
Long Term Debt	
Principal	58,144,999
Interest	63,295,403
Defeasance	-
Total	121,440,402
<u>Total Existing NIFA</u>	
Principal	147,063,142
Interest	60,710,653
Refunding Savings	
Fees	3,621,063
Total	211,394,858
Expense of Loans	4,240,000
Short Term Interest	
BAN Interest	1,295,514
RAN Interest	3,561,271
TAN Interest	4,400,000
Total	13,496,785
TOTAL EXISTING OBLIGATIONS	346,332,045
<u>Total Future Obligations</u>	
Principal	3,730,000
Interest	13,551,292
Total	17,281,292
TOTAL COUNTY DEBT SERVICE	363,613,337

ENVIRONMENTAL BOND FUND



ENVIRONMENTAL BOND FUND

The Environmental Bond Fund, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by local laws. These local laws have authorized \$150 million (\$50 million in 2004 and \$100 million in 2006) in environmental program funding. As of June 30, 2012, the County had issued approximately \$134 million in bonds.

2013 BUDGET HIGHLIGHTS

The Fiscal 2013 Adopted Budget includes \$11.3 million of property tax levy collections to cover the debt service costs for environmental related purchases and projects.

ENVIRONMENTAL FUND					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	HH - INTERFD CHGS INTERFUND CHARGES	8,467,954	12,075,908	12,075,908	11,250,000
EXP Total		8,467,954	12,075,908	12,075,908	11,250,000
REV	AA - FUND BALANCE	11,607,235	742,811	742,811	0
	BE - INVEST INCOME	28,655	83,097	83,097	0
	TL - PROPERTY TAX	11,253,734	11,250,000	11,250,000	11,250,000
REV Total		22,889,624	11,333,097	11,333,097	11,250,000



GRANT FUND

The County receives funding from grants, primarily from the State and Federal governments that reimburse the cost of a variety of existing and new programs. While most of these programs are in the health and human services area, a sizeable number of grants are also received to enhance law enforcement and public safety. In each case, 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 Grant Fund. County policy precludes assuming grant revenues in the Adopted Budget before receipt is certain, grant reimbursements and expenses are recognized in the Grant Fund by Supplemental Appropriation after receipt of the funds is assured. The Office of Management and Budget will be issuing a companion document (2013 Grants Plan) to the 2013 Adopted Budget detailing active and anticipated grants and how they will be spent.

Grants typically cover a non-calendar year and may allow unspent funds to be carried over to future grant periods. These characteristics distinguish grant funding from State and Federal Aid funding, which is in the Operating Budget.

Department	2013 Total Appropriation	Federal	State	Non County	County
County Clerk/Records Mgt.	74,452		74,452		
Correctional Center	813,080	788,000	25,080		
District Attorney	1,660,998		1,660,998		
Emergency Management	4,971,493	4,479,922			491,571
Fire Commission	225,000		225,000		
Health	13,823,835	73,000	13,656,184		94,651
Housing	18,917,661	18,575,553	342,108		
Human Services	38,042,342	10,824,931	25,607,411	1,610,000	
Medical Examiner	1,644,226	1,433,991	210,235		
Police Department	4,584,598	2,506,807	2,077,791		
Probation	1,313,851	572,475	669,045	28,000	44,331
Public Works - Planning	300,000	240,000			60,000
Social Services	11,965,903	6,228,891	5,737,012		
Traffic Safety	2,214,229		428,010	1,770,000	16,219
TOTAL	\$100,551,668	\$45,723,570	\$50,713,336	\$3,408,000	\$706,772



OPEN SPACE FUND

The Open Space Fund, established by Local Law 7 of 2003, 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 that 5% of the proceeds from the sale of real property owned by the County shall be deposited into an account to be established for the acquisition, rehabilitation and maintenance of property to be used for open space purposes.

With legislative approval, resources will be appropriated into the Open Space Fund as land-sale proceeds and other resources are received. The value of the Open Space Fund as of December 12, 2012 is approximately \$977,000.

Legislation has been drafted to amend Local Law 7 of 2003 that would eliminate the provision of dedicating 5% of all proceeds from the sale of County-owned real property to the Open Space Fund. This would make all proceeds from the sale of real property available to the County's General Fund, as there is a belief that this would be a much better use of these funds during a NIFA imposed control period.



NASSAU COUNTY PUBLIC UTILITY AGENCY FUND

New York State established the Nassau County Public Utility Agency (NCPUA) in 1984 as an economic development tool under New York State’s “Economic Development Power” (EDP) program. This program provides discounted power to businesses that commit to create or retain jobs in New York State. Under this program, NCPUA is currently under contract with the New York Power Authority (NYPA) to receive five megawatts of power, which it in turn distributes, under contract, to businesses located in Nassau County in order to facilitate the EDP program’s objectives in the County.

The Power for Jobs economic development program administered by NCPUA sunset on June 30, 2012. Governor Cuomo’s administration has restructured the program and rebranded it as Recharge New York (“RNY”). According to Kevin Walsh, RNY has a more intensive application process and the new program bypasses the County. Therefore, the County will no longer need to remit payment to the State for power to local businesses and recoup the cost of that power from said businesses. The impact of this change is a reduction of \$1.7 million in expense and revenue.

PU - PUBLIC UTILITY AUTHORITY					
E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	DD - GENERAL EXPENSES	1,600,000	1,600,400	1,600,400	0
	DE - CONTRACTUAL SERVICES	0	53,600	53,600	0
	HH - INTERFD CHGS INTERFUND CHARGES	10,000	10,000	10,000	0
	EXP Total	1,610,000	1,664,000	1,664,000	0
REV	BH - DEPT REVENUES	1,343,428	1,664,000	1,664,000	0
	BF - RENTS & RECOVERIES	1,378,969	0	0	0
	REV Total	2,722,397	1,664,000	1,664,000	0



RED LIGHT CAMERA (RLC) FUND

Revenue is generated by imposing monetary liability on the owner of a vehicle for failure of any operator of that vehicle to comply with traffic-control indications. The Red Light Camera Fund was a special revenue fund established by Local Law No. 12 of 2009. It was created after New York State approved a five-year demonstration program expiring in 2014. Local Law No.7 of 2012 eliminated the special revenue fund created by Local Law No. 12-2009 and provided that all revenue under this law will be deposited into the General Fund.



SEWER AND STORM WATER DISTRICT FUND

In 2003, State legislation created the Nassau County Sewer and Storm Water Finance Authority and the Countywide Nassau County Sewer and Storm Water Resources 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. In accordance with its enabling legislation, the Authority has taken title to the County's sewer and storm water properties as part of its financing mission.

In restructuring County sewer debt, the Authority attempts to match the new debt to the sewer assets' useful lives. The Authority has also taken over the responsibility for paying County debt related to storm water projects previously carried in the General Fund. As the County takes on new sewer or storm water capital projects, the Authority may issue debt to the extent permitted under the cap.

NASSAU COUNTY SEWER AND STORM WATER RESOURCES DISTRICT

The 2003 legislation abolished the then-existing patchwork of 27 collection and three disposal districts. In their place, the legislation created the single, Countywide Nassau County Sewer and Storm Water Resources District (the "District") with responsibility for the County's sewer and storm water services.

The County Department of Public Works maintains and operates the County's sewage collection and wastewater treatment facilities. The Bay Park Sewage Treatment Plant ("Bay Park") in East Rockaway and the Cedar Creek Water Pollution Control Plant ("Cedar Creek") in Wantagh treat most of sewage collected in the County's sewer system. The City of Long Beach's sewage treatment plant treats the sewage collected in the district of Lido Beach.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. Also in 2008, the County and the Villages of Lawrence and Cedarhurst signed inter-municipal agreements to consolidate each village's sewer system into the County's sewer system. During the first quarter of 2010, the County and the City completed the transfer of all properties, property rights and facilities that comprise the Glen Cove Sewer System. Construction commenced in December 2009 to implement the physical improvements necessary to consolidate these other local systems within the County system, with completion of the work anticipated by the fourth quarter of 2013.

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. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar Creek.

RATE PAYER STABILIZATION PROGRAM

The 2003 legislation provided for rate stabilization in the zones of assessment within the District corresponding to the prior sewer districts through 2007 (at or below 2003 levels), with no separate assessment for storm water resources services during the rate stabilization period. The law further requires that the County transition to three zones of assessment prior to the end of 2013: sewage collection and disposal services, sewage disposal services, and storm water resources services. The County will continue the required harmonization in 2013.

DISTRICT REVENUE

The County will continue to impose District assessments, collected by receivers of taxes of the towns. Pursuant to the 2003 law, the County and Authority have agreed that receivers send assessments to the Authority's trustee to ensure payment of Authority bonds. The County and Authority have entered into a Financing and Acquisition Agreement covering this and other financial relationships between the entities.

The County is in the process of determining suitable methods of collecting appropriate payment from users of the County sewage system to reflect the benefit received by the user and expects to start to implement such charges in 2012. A preliminary injunction is currently in effect, however, preventing the County from implementing such charges.

SEWER PUBLIC-PRIVATE PARTNERSHIP (P3) CONTINGENCY

The County is currently in the process of identifying a company to lease and operate its sewer system. Through a Request for Proposal (RFP) process, the County has identified the most qualified firm to operate the sewer system. The next step in the process is to select an investment firm to finance the transaction. The transaction is projected to yield up to \$900 million in total revenues. After defusing outstanding sewer-related debt, the net proceeds will be distributed in 2013 and the following several years.

The County is confident that the sale will be completed before the end of 2012. However, in order to address potential execution risks, revenues from the P3 are not included in the 2013 Adopted Budget. If the transaction is completed, it will provide significant resources for future budgets.

SEWER AND STORM WATER DISTRICT FUND



SEWER AND STORM WATER FINANCE AUTHORITY FUND

E/R	Object	2011 Actual	2012 Adopted Budget	6-Month Projection	2013 Adopted Budget
EXP	DE - CONTRACTUAL SERVICES	220,304	950,000	950,000	950,000
	FF - INTEREST	7,992,356	7,678,894	7,678,894	7,309,831
	GG - PRINCIPAL	7,360,000	7,800,000	7,800,000	7,955,000
	LS - TRANSFER OUT TO SSW	75,000,000		0	0
	LZ - TRANSFER OUT TO SSW DEBT SERV	32,704,006	100,872,046	100,872,046	101,116,109
EXP Total		123,276,666	117,300,940	117,300,940	117,330,940
REV	BE - INVEST INCOME	27,655	30,000	30,000	60,000
	BH - DEPT REVENUES	3,126,332	0	0	0
	TL - PROPERTY TAX	119,041,428	117,270,940	117,270,940	117,270,940
REV Total		122,195,415	117,300,940	117,300,940	117,330,940

SEWER AND STORM WATER RESOURCE DISTRICT FUND

E/R	Object	2011 Actual	2012 Adopted Budget	Mid-Year 2012 Projection	2013 Adopted Budget
EXP	AA - SALARIES, WAGES & FEES	18,987,703	19,332,216	18,303,718	19,128,886
	AB - FRINGE BENEFITS	10,231,853	11,614,028	9,947,390	11,478,346
	BB - EQUIPMENT	260,126	323,900	323,900	323,900
	DD - GENERAL EXPENSES	10,717,350	14,540,674	14,540,674	15,537,274
	DE - CONTRACTUAL SERVICES	20,051,865	24,020,600	24,020,600	27,725,100
	DF - UTILITY COSTS	7,642,996	10,749,300	10,749,300	11,134,900
	FF - INTEREST	7,350,411	9,143,079	9,143,079	8,318,051
	GG - PRINCIPAL	18,078,500	16,677,500	16,677,500	14,434,000
	HH - INTERFD CHGS INTERFUND CHARGES	29,616,448	36,720,711	32,215,588	33,114,751
	OO - OTHER EXPENSE	507,620	21,095,600	21,095,600	26,597,260
EXP Total		123,444,872	164,217,608	157,017,349	167,792,468
REV	BC - PERMITS & LICENSES	859,215	734,800	734,800	734,800
	BE - INVEST INCOME	433,041	1,141,500	346,432	220,000
	BF - RENTS & RECOVERIES	1,065,863	71,000	53,533	71,000
	BG - REVENUE OFFSET TO EXPENSE	0	164,900	0	0
	BH - DEPT REVENUES	1,774,170	40,004,300	40,004,300	14,432,300
	BI - CAP BACKCHARGES	450,800	650,000	650,000	0
	BQ - CAPITAL RESOURCES FOR DEBT	543,184	0	0	0
	BR - DUE FR GOVTS - DUE FROM OTHER GOVTS	0	2,251,394	2,251,394	2,251,394
	FA - FEDERAL AID REIMBURSEMENT OF EXPENSES	112,043	0	0	0
	IF - INTERFUND	107,704,006	100,872,046	100,872,046	101,116,109
	SA - STATE AID REIMBURSEMENT OF EXPENSES	18,675	0	0	0
Total Revenue Excluding Fund Balance Usage		112,960,997	145,889,940	144,912,505	118,825,603
	Fund Balance Usage	35,537,547	18,327,668	18,327,668	48,966,865
Total Revenue Including Fund Balance Usage		148,498,544	164,217,608	163,240,173	167,792,468

SEWER AND STORM WATER DISTRICT FUND



PERFORMANCE MANAGEMENT

Sewer and Storm Water			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	Odor Complaints	Includes the number of odor complaints received by either of the County's two sewer treatment plants.	Minimize the impact of DPW sewage plants on the local community.
Government Efficiency	Sewage Stoppages	Includes the number of reported sewage backups to local property owners. Upon notification, personnel are sent to investigate and remedy the stoppage.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Issue Response Time	Represents the average number of hours between receipt of a reported sewer line stoppage complaint and the arrival of DPW on site to investigate. Sewer maintenance crews are available 24/7 to investigate sewer system complaints.	Provide prompt service for reported sewer issues.
Government Efficiency	Sewer Maintenance Crews	Includes the average number of sewer maintenance crews on the road on any given day as part of the regular maintenance of County owned collection systems (sewer pipes). The crew size can vary depending on the operation being performed but is generally in the 4-6 person range.	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.
Government Efficiency	Sewer Pipe Flushed/Rodded	Includes the number of miles of sewer pipe flushed or rodded to remove tree roots and debris from lines which could cause blockages. There are approximately 2,800 miles of sewer pipe within the districts and a Sewer Maintenance Unit at each of the treatment plants responsible for sewer related complaints, preventative maintenance (flushing, videotaping, etc.) and construction related operations (clearing blockages, repairing sections of pipe, etc.).	Provide uninterrupted flow of wastewater into the County's wastewater treatment facilities.

Sewer and Storm Water					
Performance Measures	2010 Actual	2011 Actual	2012 Target	2012 June YTD Actual	2013 Target
Odor Complaints	15	12	30	5	30
Sewage Stoppages	16.4	18.0	20.0	18.2	20.0
Sewer Issue Response Time	0.54	0.76	2.00	0.67	2.00
Sewer Maintenance Crews	11.1	14.2	11.0	12.0	11.0
Sewer Pipe Flushed/Rodded	398.1	378.1	300.0	401.3	300.0

APPENDICES



APPENDIX A

ECONOMIC AND DEMOGRAPHIC PROFILE

OVERVIEW

Established in 1899, Nassau County (the “County”) is the site of some of New York State’s (the “State”) earliest colonial settlements, some of which date to the 1640s. With a total land area of 287 square miles and a population of over 1.3 million, the County is bordered to the west by the New York City borough of Queens, to the east by Suffolk County, to the north by Long Island Sound, and to the south by the Atlantic Ocean. Together, the northern and southern boundaries of the County comprise nearly 188 miles of scenic coastline. The County includes 3 towns, 2 cities, 64 incorporated villages, 56 school districts and various special districts that provide fire protection, water supply and other services. Land uses within the County are predominantly single-family residential, commercial and industrial.

POPULATION

Table 1 below shows the County’s population from 1970 to 2010. The County’s population has experienced two major growth periods over the past 100 years, reaching a peak of 1,428,080 residents in 1970. Between 1970 and 1990, the County’s population decreased 9.9% to 1,287,348 residents. By 2010, the U.S. Census Bureau estimated the County’s population had increased by 4.1% (from 1990) to 1,339,532 residents.

TABLE 1

COUNTY POPULATION, 1970-2010

2010	1,339,532
2000	1,336,073
1990	1,287,348
1980	1,321,582
1970	1,428,080

SOURCES: U.S. Census Decennial; U.S. Census 2010



ECONOMIC INDICATORS

Median Household Income

As shown in Table 2, the County’s estimated median household income for 2010 was \$91,104, significantly higher than that of the State (\$55,603) and the United States (\$51,914). Moreover, the County has a smaller percentage of families below the poverty level (4.2%) than the State (11.5%) and the United States (11.3%). However, the impact of the national recession is evident when compared to the estimates for the period 2006-2010.

TABLE 2

**MEDIAN HOUSEHOLD INCOME IN THE COUNTY
IN COMPARISON TO THE STATE AND THE U.S., 2010 AND 2006-2010**

Area	2010 Estimate		2006-2010 Estimate	
	Median Household Income	Families Below Poverty (%)	Median Household Income	Families Below Poverty (%)
County	\$91,104	4.2	\$93,613	3.4
State	\$54,148	11.5	\$55,603	10.8
United States	\$50,046	11.3	\$51,914	10.1

U.S. Census, 2010 American Community Survey, 1-Year and 5-Year estimates

Consumer Price Index

The Consumer Price Index (“CPI”) represents changes in prices of a typical market basket of all goods and services that are purchased by households over time and is used 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. 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 2002 and 2011 are shown in Table 3.¹

¹ Throughout this document, references are made to the U.S. Office of Management and Budget’s definitions of metropolitan areas that are applied to U.S. Census Bureau data. These areas include Metropolitan Statistical Areas (“MSAs”), Consolidated Metropolitan Statistical Areas (“CMSAs”) and Primary Metropolitan Statistical Areas (“PMSAs”). An MSA is a county or group of contiguous counties that contains 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 one million or more and which meets various internal economic and social requirements is termed a CMSA, consisting of two or more major components, each of which is recognized as a PMSA. For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey – Long Island, NY-NJ-CT-PA CMSA.



In 2011, prices in the New York CMSA rose by 2.82% and the U.S. city average percentage increase was 3.12%.

TABLE 3
CONSUMER PRICE INDEX, 2002-2011

Year	U.S. City Average (1,000s)	Percentage Change	NY-NJ-CT-PA CMSA (1,000s)	Percentage Change
2011	224.9	3.12%	247.7	2.82%
2010	218.1	1.68%	240.9	1.73%
2009	214.5	-0.37%	236.8	0.41%
2008	215.3	3.86%	235.8	3.94%
2007	207.3	2.83%	226.9	2.81%
2006	201.6	3.23%	220.7	3.76%
2005	195.3	3.39%	212.7	3.86%
2004	188.9	2.66%	204.8	3.54%
2003	184.0	2.28%	197.8	3.07%
2002	179.9	1.58%	191.9	2.57%

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

RETAIL SALES AND BUSINESS ACTIVITY

With opening of the Gallery at Westbury Plaza this summer, the County is now served by seven major regional shopping centers. The Gallery at Westbury Plaza is a new 330,000 square foot, LEED-certified, open air shopping center located on the grounds of the former Avis headquarters. The other major retail centers are the Broadway Mall in Hicksville, Roosevelt Field in Garden City, Green Acres Mall in Valley Stream, Americana Manhasset in Manhasset, Sunrise Mall in Massapequa, the Source in Westbury. According to the International Council of Shopping Centers, a global trade association of the shopping center industry, these regional malls have a total of 7.6 million square feet of gross leaseable area.

The County boasts a wide range of nationally recognized retailers that provide goods and services, including home furnishing stores, supermarkets and gourmet food markets, electronic stores, and bookstores. Major retailers in the County include 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 and Best Buy. In addition, there are designer boutique shops and specialty department stores such as Brooks Brothers, Giorgio Armani, Ralph Lauren and Prada, 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 State with taxable sales and purchases totaling \$ 23.2 million for the most recent reporting year, an increase of 2.67% from the prior year.

TABLE 4

**TAXABLE SALES AND PURCHASES RANKED BY COUNTY IN THE STATE
(in thousands)**

<u>County</u>	<u>Rank (2010/2011)</u>	<u>Taxable Sales 2010/2011</u>	<u>Rank (2009/2010)</u>	<u>Taxable Sales 2009/2010</u>	<u>Change</u>
New York City	1	\$ 116,281,232	1	\$ 106,440,554	9.25%
Suffolk	2	\$ 26,874,884	2	\$ 25,339,638	6.06%
Nassau	3	\$ 23,249,728	3	\$ 22,645,417	2.67%
Westchester	4	\$ 17,159,132	4	\$ 16,099,227	6.58%
Erie	5	\$ 13,636,031	5	\$ 12,894,176	5.75%
Monroe	6	\$ 10,047,848	6	\$ 9,496,181	5.81%
Onondaga	7	\$ 7,239,027	7	\$ 6,805,707	6.37%
Orange	8	\$ 5,940,024	8	\$ 5,573,543	6.58%
Albany	9	\$ 5,463,853	9	\$ 5,324,664	2.61%
Dutchess	10	\$ 4,057,873	11	\$ 3,576,332	13.46%

SOURCE: New York State Department of Taxation and Finance, Office of Tax Policy Analysis Annual Statistical Report: Taxable Sales and Purchases (August 2012). Date represents sales reported from March through February.



EMPLOYMENT

Table 5 compares employment totals and unemployment rates in the County to adjoining municipalities, the State and the United States. The County had a workforce of approximately 635,900 in 2011. The unemployment rate in the County fell to 6.7% in 2011. The year 2011 marked the fifteenth consecutive year in which the County’s unemployment rate was less than or equal to Suffolk County (7.4%), and less than New York City (9.0%), the State (8.2%), and the United States (8.9%).

TABLE 5
ANNUAL AVERAGE
EMPLOYMENT (in thousands)
AND UNEMPLOYMENT RATE (%), 2002-2011

Year	Nassau County		Suffolk County		New York City		New York State		United States	
	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate
2011	635.9	6.7	721.3	7.4	3,592	9.0	8,683	8.2	139,869	8.9
2010	638.4	7.1	726.7	7.6	3,625	9.3	8,553	8.6	148,250	9.6
2009	642.4	7.1	731.2	7.4	3,633	9.5	8,556	8.4	139,877	9.3
2008	665.7	4.7	757.9	5.0	3,719	5.4	8,793	5.3	145,362	5.8
2007	670.0	3.7	758.2	3.9	3,684	4.9	8,734	4.5	146,047	4.6
2006	668.3	3.8	753.9	4.0	3,630	5.0	8,618	4.6	144,427	4.6
2005	662.1	4.1	745.9	4.2	3,540	5.8	8,537	5.0	141,730	5.1
2004	655.1	4.5	734.8	4.7	3,469	7.1	8,465	5.8	139,252	5.5
2003	649.1	4.7	723.8	4.8	3,413	8.3	8,410	6.4	137,736	6.0
2002	649.5	4.7	717.9	4.7	3,429	8.0	8,462	6.2	136,485	5.8

SOURCES: Compiled by the County from: New York State Department of Labor; U.S. Department of Labor, Bureau of Labor Statistics.



Key Employment Trends

Table 6 below shows the annual average employment in non-farm jobs by industry for the years 2002 to 2011 in the Nassau-Suffolk Primary Metropolitan Statistical Area (PMSA).

TABLE 6
ANNUAL AVERAGE
NASSAU-SUFFOLK EMPLOYMENT,
NON-FARM, BY BUSINESS SECTOR
2002-2011

(in thousands)

Business Sector /Industry	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Goods Producing										
Natural Resources, Construction & Mining	64.3	64.4	66.4	66.7	69.8	72	73.1	65	60.8	60.3
Manufacturing	<u>92.1</u>	<u>88.4</u>	<u>88.2</u>	<u>86.9</u>	<u>85.9</u>	<u>83.8</u>	<u>81.3</u>	<u>75.1</u>	<u>73</u>	<u>72.8</u>
Total	156.4	152.8	154.6	153.6	155.7	155.8	154.4	140.1	133.8	133.1
Trade, Transportation & Utilities	267.3	270.4	271.3	270.9	270.7	273.7	272.4	257.2	256.2	258.7
Financial Activities	82.2	82.7	83.4	81.6	80.4	79.2	75	70.8	69.8	70.5
Information	32.5	29.1	28.9	29.4	29.2	27.9	27.1	27.3	25.4	24.3
Educational & Health Services	191.2	196.8	200.7	203	206.2	210.8	215.7	220.6	225.8	230.8
Leisure & Hospitality	90.1	92.5	95.7	95.8	97.5	99.2	99.4	98.4	100.9	102.9
Other Services	50.1	50.7	51.4	51.9	51.9	52.7	53.6	52.7	52.9	54.4
Professional & Business Services	154.1	153.4	159.7	159.8	158.6	164.2	163.1	153.6	152.8	159.3
Government	<u>196.3</u>	<u>198.9</u>	<u>196.9</u>	<u>198.7</u>	<u>198.7</u>	<u>202.1</u>	<u>203.2</u>	<u>206.7</u>	<u>208.9</u>	<u>205.3</u>
Total Employment Service Producing	1,063.7	1,074.6	1,087.9	1,091.0	1,093.2	1,109.6	1,109.5	1,087.2	1,092.6	1,106.2
Total Non-Farm	1,220.1	1,227.3	1,242.6	1,244.6	1,248.9	1,265.6	1,264.0	1,227.4	1,226.5	1,239.3

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 Nassau-Suffolk 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, 2011**

BUSINESS SECTOR	Nassau- Suffolk PMSA (%)	United States (%)
GOODS PRODUCING		
Natural Resources*, Construction & Mining	5	4
Manufacturing	<u>6</u>	<u>9</u>
Total Goods Producing	11	13
SERVICE PROVIDING** OR SERVICE PRODUCING*		
Trade, Transportation & Utilities	21	19
Financial Activities* or Finance, Insurance & Real Estate**	6	6
Assorted Services	46	45
Government	<u>17</u>	<u>17</u>
Total Service Providing / Producing	89	87

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).

*Nassau-Suffolk PMSA

**United States

**MAJOR COUNTY EMPLOYERS**

A sampling of the major commercial and industrial employers headquartered in the County are shown in Table 8.

TABLE 8**MAJOR COUNTY COMMERCIAL AND INDUSTRIAL EMPLOYERS, 2011**

Company	Type of Business	Employees
North Shore – LIJ Health System	Health care	38,000 *
Cablevision Systems Corp.	Cable and pay television	17,815
Pall Corporation	Industrial equipment	10,900
Broadridge Financial Solutions	Data processing	6,200
Griffon Corp.	Specialty building products	5,900
Systemax, Inc.	Computers & related products	5,500
Winthrop Healthcare Systems	Health care	5,100
Alcott Group	Professional employers organization	4,900

SOURCES: Compiled by the County from Crain’s Book of Lists. Selected data updates using Hoovers.com.

* North Shore – LIJ Medical System Human Resources Center.



CONSTRUCTION ACTIVITY

Table 9 is a composite list of construction activity in the County for residential, business, industrial and public buildings for the years 2002 through 2011. Overall construction activity has been uneven since 2001. Activity reached its high point in 2008 with 1,893 permits issued, falling to 472 in 2009. However, in 2011, single-family dwelling permits held steady and multiple-family housing unit (2 or more units) permits increased significantly from a recent low in 2010. Data on non-residential building permits for 2009 through 2011 is not available.

**TABLE 9
COUNTY CONSTRUCTION ACTIVITY, 2002 - 2011**

Year	Single Family Dwellings#	Other Housing Units#*	Business Buildings	Industrial Buildings	Public Buildings	Total
2011	311	542	N/A	N/A	N/A	853
2010	400	123	N/A	N/A	N/A	523
2009	365	13	N/A	N/A	N/A	378
2008	822	1,046	18	0	4	1,890
2007	737	85	20	3	4	849
2006	1,291	161	30	4	4	1,613
2005	1,197	238	37	1	3	1,476
2004	735	442	23	4	8	1,212
2003	635	343	23	2	8	1,011
2002	740	245	24	2	5	1,016

SOURCE: #2002-2011 U.S. Bureau of the Census, Privately-owned Building Permit Estimates; 2001 – 2009 Nassau County Planning Commission Building Permits Reports.

*Other housing units includes two-family dwellings, multi-family dwellings and conversions.



Table 10 shows the number of building permits with an estimated dollar value greater than or equal to \$1,000,000 that were issued for Class 4 properties for the years 2002 through 2011. Class 4 property includes commercial, industrial, institutional buildings, and vacant land. As indicated in Table 10, there were 88 building permits that were issued and reported to the Department of Assessment for Class 4 properties in 2011.

TABLE 10

HIGH VALUE BUILDING PERMITS* FOR CLASS 4 PROPERTY, 2002-2011

<u>Year</u>	<u>Number of Permits</u>	<u>Value of Permits</u>
2011	88	\$262,515,969
2010	57	\$211,534,203
2009	38	\$151,318,375
2008	39	\$91,992,908
2007	47	\$134,548,252
2006	47	\$161,235,223
2005	23	\$86,556,378
2004	30	\$148,570,968
2003	20	\$170,191,252
2002	10	\$27,778,776

SOURCE: Nassau County Department of Assessment

* Includes only those permits for work with an estimated value greater than or equal to \$1 million.

**HOUSING**

As shown in Table 11, new residential construction activity in the County declined appreciably between 2008 and 2009. However, activity reported in 2010 and 2011 indicate a recovery in new construction.

TABLE 11
COUNTY NEW RESIDENTIAL CONSTRUCTION ACTIVITY

Year	Value of New Residential Construction (in thousands)	No. of New Dwelling Units By Building Permit
2011	\$207,482	853
2010	\$169,369	523
2009	\$178,307	378
2008	\$374,000	1,868
2007	\$284,404	822
2006	\$368,875	1,452
2005	\$373,879	1,435
2004	\$293,642	1,177
2003	\$195,435	978
2002	\$220,111	985

SOURCES: U.S. Census Bureau, Construction Statistics Division-Building Permit Branch based on estimate and imputation



Table 12 shows the breakdown of new housing units by type and size.

TABLE 12

**NUMBER OF COUNTY NEW RESIDENTIAL HOUSING UNITS
AUTHORIZED BY BUILDING PERMIT BY SIZE CATEGORY**

Year	1 Family	2 Family	3-4 Family	5 or more Family	Total
2011	281	2	0	540	823
2010	357	28	63	32	480
2009	334	8	3	0	342
2008	801	6	0	1,040	1,847
2007	692	10	4	63	769
2006	1,259	18	4	114	1,395
2005	1,184	12	7	187	1,390
2004	717	46	0	367	1,130
2003	635	44	8	291	978
2002	796	14	0	119	829

SOURCES: U.S. Census Bureau New Privately-owned Building Permits – Reported Units Only.



Table 13 shows County existing home sales. In 2011, the annual median sales price fell by 2.9% as compared to 2010, while the number of homes sold fell by 4.8%.

TABLE 13
COUNTY EXISTING HOME SALES, 2002-2011

Year	Median Sales Price	No. of Homes Sold
2011	\$432,250	7,262
2010	\$445,000	7,626
2009	\$435,000	7,472
2008	\$455,000	7,410
2007	\$490,000	8,778
2006	\$490,000	9,435
2005	\$489,000	10,343
2004	\$440,000	10,111
2003	\$395,000	8,646
2002	\$350,000	8,654

SOURCES: Compiled by the County from: Multiple Listing Service of Long Island Inc., 2001-2005; New York State Association of Realtors, 2006-2008; New York State Department of Taxation and Finance 2009-2011

TRANSPORTATION

On January 1, 2012, the Nassau Inter-County Express (“NICE”) Bus commenced service as the exclusive transit operator of the County-owned bus system replacing the former operator MTA Long Island Bus, a subsidiary of the Metropolitan Transportation Authority (“MTA”). The MTA ceased operations as the County’s bus system pursuant to a mutual agreement between the parties. NICE, a subsidiary of 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 48 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 line to subway and bus stations in Flushing, Far Rockaway, and Jamaica. The density of the NICE route network conforms to the development pattern of the County. It operates and maintains a fleet of approximately 297 fixed route buses and 93 para-transit vehicles. NICE has an average ridership of 103,000 passengers each weekday and serves 96 communities, 46 Long Island Rail Road stations, most area colleges and universities, as well as employment centers and shopping malls.



The Long Island Rail Road (“LIRR”), the second largest commuter railroad in the United States, carried approximately 81 million passengers in 2011. On an average weekday, the LIRR carries about 287,000 passengers.

The LIRR provides train service for the entire County. Its infrastructure includes 381 route miles of track, 296 at-grade-crossings, and 124 stations on 11 branch lines. These branches provide service through the County to eastern destinations in Suffolk County and western destinations of Penn Station in Manhattan, Flatbush Avenue in Brooklyn, as well as Jamaica and Hunters Point/Long Island City in Queens. Completion of the East Side Access project, which began tunneling work in 2007, will add a new hub in Grand Central Terminal, bringing LIRR customers directly to Manhattan’s East Side. On weekdays, about 70% 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 intermodal center at Mineola provides easy access to parking and seamless transfers to seven NICE bus lines. The center 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 renovations underway at numerous stations. The LIRR also is currently installing a fiber-optic communications system for greater safety and is consolidating antiquated control towers into one modern center at Jamaica Station. Traditionally serving a Manhattan-bound market, the LIRR has undertaken extensive efforts to augment its reverse-commute and off-peak service to meet the needs of businesses in Nassau and Suffolk counties.

The County highway system consists of over 4,000 miles of paved roads that include parkways, highways, major arteries, collector streets and local streets, which are operated and maintained by different levels of government. The eight major east-west roadways that provide direct through service to New York City and Suffolk County are Northern Boulevard, Long Island Expressway, Northern State Parkway, Jericho Turnpike, Hempstead Turnpike, Southern State Parkway, Sunrise Highway, and Merrick Road.

The County is located within close proximity to JFK and LaGuardia Airport (“LaGuardia”), both located in Queens County, and to Islip Long Island MacArthur Airport (“Islip MacArthur”), located in Suffolk County. JFK and LaGuardia are easily accessible to County residents by all major east-west roadways as well as airport shuttle service. Islip MacArthur is accessible by the Long Island Expressway and Sunrise Highway, as well as the LIRR.

To help eliminate delays, congestion, and trouble spots on its highway network, the County receives Federal and State funding through the Federal Transportation Improvement Program (TIP), and is a voting member of the Nassau-Suffolk Transportation Coordinating Committee.



The TIP is a compilation of transportation improvement projects, such as preserving and upgrading bridges and highways and making system-wide capacity and safety improvements scheduled to take place during a five-year period. The current TIP covers the years 2011-2015.

UTILITY SERVICES

The Long Island Power Authority (“LIPA”) provides electrical service to the County. National Grid, the largest investor-owned electric generator in the State, operates LIPA’s electric system, which serves 1.1 million customers. National Grid, which is the largest distributor of natural gas in the northeast United States, also provides gas distribution in the County. The incorporated villages of Freeport and Rockville Centre operate their own electrical generation plants. Numerous private companies in the County provide telephone service.

HEALTH AND HOSPITAL FACILITIES

Rated among the best health and hospital facilities in the country, twelve hospitals located in the County provide 4,349 certified hospital beds. In addition, according to the New York State Board of Professions, 9,500 licensed medical doctors, 2,017 dentists, 6,100 chiropractors, 338 podiatrists, and 21,043 registered nurses serve the County. The North Shore-Long Island Jewish Health System is the County’s largest health care employer (approximately 38,000 employees). The North Shore University Hospital is the recipient of the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) Codman Award, the first health system to attain this distinction. The Codman Award recognizes excellence in performance measurement.

Other hospitals of note in the County include the Nassau University Medical Center in East Meadow, St. Francis Hospital in Roslyn, the Winthrop-University Hospital in Mineola, Mercy Medical Center in Rockville Centre, and South Nassau Communities Hospital in Oceanside.

MEDIA

The daily newspaper Newsday circulates in Nassau, Suffolk and Queens Counties. Approximately 77 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 57-year-old publication that covers both Nassau and Suffolk Counties.

The County is home to two broadcast television stations, Channels 21 and 57, and receives nine additional VHF and UHF stations. Cable programming is available throughout the County via Cablevision Systems Corp., and provides access to channels with a local focus. Satellite programming and service by Verizon is also available in the County. In addition, News 12 provides local news coverage on cable, as does FiOS by Verizon.



Because of its proximity to New York City, events in the County attract regular coverage in New York City newspapers such as the New York Times, the Daily News, and the New York Post. Radio coverage includes nine County-based stations and 52 regional and neighboring stations that consider the County part of their listening area.

EDUCATIONAL FACILITIES

There are 56 school districts in the County, with a total enrollment of 264,485 students according to the State Education Department. Individual school boards and the Board of Cooperative Educational Services (BOCES) are the primary managers of these school districts and provide services such as career training for high-school students and adults, special education, alternative schools, technology education and teacher training. Various public and private organizations manage the County's other educational facilities. The County's non-public schools, which are located in a number of municipalities, provide education in the State Regents program as well as in special and technical programs.

Many County public schools have received national recognition. A 2010 Newsweek magazine article cited five County high schools among the top 100 public high schools in the nation.

Over 138,000 students attend County colleges and universities, some of which are highly specialized and have garnered nationwide attention for their programs. These institutions include Long Island University/C.W. 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.

Colleges and universities in the County promote cross-disciplinary research, technology development and an integrated curriculum to prepare students for the growing bioscience industry. Undergraduate and graduate level programs available throughout the County's institutions of higher learning specialize in fields such as biology, chemistry, biochemistry, engineering, and physical sciences in courses such as bioengineering, biotechnology and pharmacology.

Of special note, the Commission on Presidential Debates has selected Hofstra University to host its second Presidential Debate this fall. Hofstra hosted a debate during the 2008 Presidential election cycle.

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 to seven million visitors annually, Jones Beach State Park features a six-mile ocean beachfront, a two-mile boardwalk, and the 11,200-seat Jones Beach Theater performing arts center, which attracts world-class musical acts. 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 930-acre Eisenhower Park in the Town of Hempstead, Bethpage State Park in Farmingdale, and numerous small local parks and campgrounds that offer a broad spectrum of recreational opportunities.

On a national level, the County is home to many high profile professional sporting events and teams. The Bethpage Black Golf Course, located in Bethpage State Park, hosted the U.S. Open in 2002 and 2009 and the 2012 edition of Barclay's Tournament. Belmont Racetrack, located in Elmont, is home to the Belmont Stakes, the third race in horse racing's prestigious Triple Crown. The Nassau Veterans Memorial Coliseum in Uniondale is home to the four-time Stanley Cup Champion New York Islanders of the National Hockey League. Eisenhower Park's 80,000 square foot Aquatic Center is the one of the largest pools in the Northern Hemisphere.

In terms of cultural and historic resources, the County boasts 11 museums, including the County-owned Cradle of Aviation Museum and the Long Island Children's Museum in Garden City, as well as historic sites such as Old Bethpage Village and Theodore Roosevelt's estate at Sagamore Hill in Cove Neck.

In an effort to preserve open space and natural and scenic resources for additional recreational opportunities, in 2003 the County created the Open Space Fund, which receives 5% of the proceeds from County land sales for purposes of open space land acquisition.

SEWER SERVICE AND WATER SERVICE

The County Department of Public Works maintains and operates the County's sewerage and storm water resources facilities. In 2003, upon the approval of the County Legislature, State legislation created a single, Countywide sewer and storm water resources district, replacing the County's prior three sewage disposal districts and 27 sewage collection districts.

Most sewage collected in the County's sewer system is treated at either the Bay Park Sewage Treatment Plant ("Bay Park") in East Rockaway or the Cedar Creek Water Pollution Control Plant ("Cedar Creek") located in Wantagh. Sewage collected within the area corresponding to the former County sewage collection district of Lido Beach is processed at the City of Long Beach's sewage treatment plant.

In 2008, the County assumed responsibility for the operation and maintenance of the Glen Cove Water Pollution Control Facility, sewage pumping stations, and the collection system piping. In 2008, inter-municipal agreements were entered into with each of the Village of Lawrence and the Village of Cedarhurst to consolidate each village's sewer system into the County's sewer system.

Six villages in the County (Freeport, Garden City, Hempstead, Mineola, Rockville Centre and Roslyn) and the city of Long Beach own and operate their own sewage collection systems, which discharge sewage to the County's disposal system. The sewage collected by these systems is processed at one of the County-operated sewage treatment plants, either Bay Park or Cedar



Creek. 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. All water supplied is pumped from the County's groundwater system via public water supply wells. A small number of residents in the less densely populated northern sections of the County obtain their water from private wells.

The groundwater system is comprised of three major aquifers that overlay bedrock: the Upper Glacial, Magothy and Lloyd aquifers. These aquifers, which are part of the County's subsurface geology, are continuously recharged by precipitation.

The County's population has realized a small increase of approximately 4% from 1990 to the present. This increase in population has had a negligible effect on water demand in the County. However, annual water demand has shown an upward trend over these years and has exhibited sizable seasonal fluctuations, both of which can be attributed to increased water use during the peak demand months (April, May, June, July, August, September, and October) that generally are subject to hot and dry weather patterns.

Since 2000, public water demand during the base demand months (January, February, March, November, and December) remained rather consistent at approximately 140 million gallons per day (mgd). During peak demand months pumping can increase considerably (to well over 250 mgd) and is quite variable in response to weather conditions. Annual water demand since 2000 has fluctuated between 184 mgd to 204 mgd.

Recharge to the groundwater system normally would amount to about half of the precipitation falling upon the County's land surface. This equates to 332 million gallons of recharge to the groundwater system each day. The amount has increased slightly to 341 mgd because of the effectiveness of the County's recharge basins in capturing additional storm water runoff for aquifer recharge.

Since the amount of recharge to the groundwater system exceeds the amount of water withdrawn from the system, the quantity of groundwater available for public water supply is more than adequate, both presently and into the future. Furthermore, any new developments within the County are required to retain all storm water on site. This requirement will ensure that storm water runoff emanating from such developments will be directed to the groundwater system as recharge.

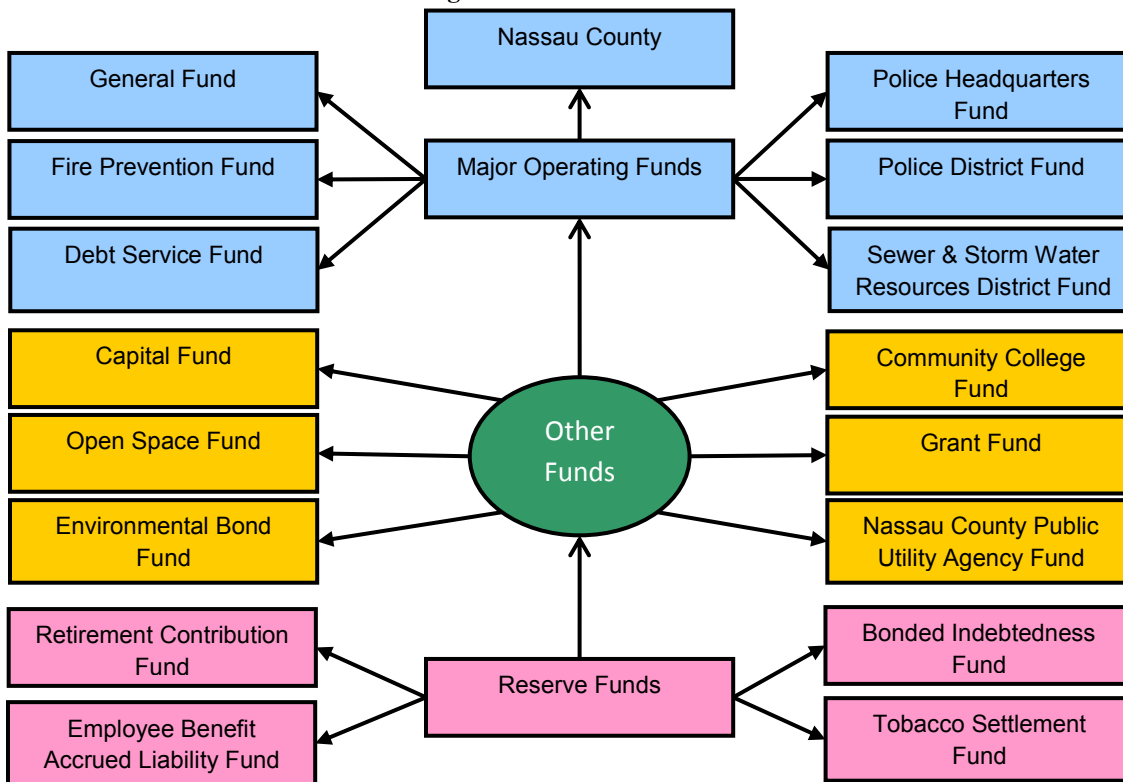


APPENDIX B

FUND STRUCTURE

Nassau County allocates revenues and expenses into 16 separate funds. Fiscal oversight generally focuses on the Major Operating Funds (General Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund, and Debt Service Fund) and the Sewer and Storm Water Resources District Fund because these funds contain the resources necessary to support the primary daily operations of the County. Other dedicated funds are the Capital Fund, the Open Space Fund, the Environmental Bond Fund, the Community College Fund, the Grant Fund, and the Nassau County Public Utility Agency Fund. The County maintains four reserve funds, with three authorized by the New York State General Municipal Law. The four funds are the Retirement Contribution Reserve Fund, Employee Benefit Accrued Liability Reserve Fund, Bonded Indebtedness Reserve Fund, and the Tobacco Settlement Fund.

Figure B.1: Fund Structure





MAJOR OPERATING AND SEWER AND STORM WATER RESOURCES DISTRICT FUNDS

The Nassau County Budget contains five Major Operating Funds and the Sewer and Storm Water Resources District Fund that support the primary operations of the County. As such, fiscal oversight typically focuses on the balance of expenses and revenues in these funds.

The **General Fund** contains expenses and revenues for all County departments and offices other than the Police Department and the Fire Commission. During the year, the County transfers funds between departments and offices to address needs as they arise. Revenues are derived primarily from County sales tax collections and a designated portion of the County property tax. Other sources of revenue include departmental fees, permits and licenses, investment income, and State and Federal aid.

The **Fire Prevention Fund** contains expenses and revenues for the services that the Fire Commission provides to Nassau residents such as safety inspections and compliance activities. Revenues are derived primarily from a designated portion of the County property tax and various fees, fines and permits.

The **Police Headquarters Fund** contains expenses and revenues for the services that the Police Department provides to all Nassau residents. These include crime investigations, ambulance services, traffic safety, highway patrol, and administrative/support services. Revenues are derived primarily from a designated portion of the County property tax, special taxes, motor vehicle registration and other fees, and various fines and permits.

The **Police District Fund** contains revenues and expenses for the crime prevention services the Police Department's precincts provide to a portion of the County's residents. Revenues in this fund come primarily from a designated portion of the County property tax and various fines, permits and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund Countywide services. Only areas of the County receiving services provided from the operations of the Police District Fund pay the Police District property tax.

The **Debt Service Fund** contains all interest and principal payments for the County's borrowings. The costs-of-issuance as well as the impact of Nassau County Interim Finance Authority sales tax set-asides are recognized in this fund. Given that interest and principal payments are calculated based on prior borrowings for specific projects and charged to other funds, the Debt Service Fund is supported entirely by revenues transferred from the other funds.

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 Department of Public Works employees assigned to these functions, associated debt service, and other costs.



OTHER FUNDS

The **Capital Fund** contains expenses associated with the County's infrastructure improvement program and bonded judgments and settlements. The bulk of revenue supporting the Capital Fund is derived from capital borrowing. A lesser amount is generated from County operating funds as well as from non-County sources such as Federal and State government.

The **Open Space Fund**, established by Local Law No. 7 of 2003, contains resources generated from the proceeds of County real estate sales, private gifts, and grants to preserve undeveloped land in the County. The law requires that 5% of the proceeds from the sale of County-owned real estate be used for the acquisition, rehabilitation and maintenance of property to be used for open space purposes.

The **Environmental Bond Fund**, established by Local Law No. 14 of 2004 and Local Law No. 10 of 2006, contains resources and appropriations to cover the cost of purchasing and preserving open space and for other purposes in accordance with the County's environmental programs established by local laws. These local laws have authorized \$150 million in environmental program funding.

The **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 approximately 26% of its operating revenue. Each year, usually three months before the submission of the County 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, a sizeable number of grants are also received 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 generally accepted accounting principles preclude the County from recognizing grant revenues in the Budget before receipt is assured, outside reimbursements and expenses are recognized in the Grant Fund by Supplemental Appropriation only after the fiscal year has started and receipt of the funds is certain to occur.

The **Nassau County Public Utility Agency (NCPUA) Fund** contains resources to operate NCPUA as a public utility service. NCPUA was established by Local Law No. 23 of 1984 as authorized by applicable State law.



RESERVE FUNDS

The **Employee Benefit Accrued Liability Reserve Fund** was established in 2004 to account for resources set aside to cover future termination compensation expenses for employees who separate from County service. The County created a reserve to set aside surplus resources to be used in the event of a surge in retirements.

The **Retirement Contribution Reserve Fund**, also established in 2004, accounts for resources set aside to cover future pension payments on behalf of County employees. The occurrence of fluctuations in local contributions into the State pension plan, as mandated by the State Comptroller, was the impetus for the County creating this reserve.

The **Bonded Indebtedness Reserve Fund** was created in 2005 to account for resources for the payment of debt service from a separate account managed by the County Treasurer.

The **Tobacco Settlement Fund** was established in 2005 to segregate proceeds remaining from the 1999 securitization of certain tobacco settlement revenues.



APPENDIX C

FINANCIAL POLICIES

BASIS OF ACCOUNTING AND BUDGETING

Excerpted from the Comprehensive Annual Financial Statement of the County Comptroller

BASIS OF ACCOUNTING

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported on the generally accepted principles of accounting using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County either gives or receives value without directly receiving or giving equal value in exchange, include, for example sales and property taxes, grants, and donations. On an accrual basis, revenue from sales taxes is recognized when the underlying „exchange’ transaction takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

All discretely presented component units’ proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental funds are accounted for on the modified accrual basis of accounting. Governmental fund revenues are recognized in the accounting period in which they become susceptible to accrual (i.e., both measurable and available to finance expenses of the fiscal period). Revenue items accrued include property taxes, sales taxes, and reimbursable amounts from Federal and State supported programs. Expenses are recognized in the accounting period in which the fund liability is incurred, if measurable, with the following exceptions that are in conformity with accounting principles generally accepted in the United States: general long-term obligation principal and interest are reported when due, compensation for vacation and sick leave when paid, pension costs when billed and judgments and claims when settled. Discretely presented component units’ proprietary funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. Proprietary funds’ unbilled services receivable is recognized as revenue.

The fiduciary fund is accounted for on the accrual basis of accounting for the purpose of asset and liability recognition.

Transfers among funds are recognized in the accounting period in which the interfund receivable and payable arise.



Nassau Community College: The College reports as a special purpose government engaged only in business type activities as defined in GASB Statement No. 35 “Basic Financial Statements – and Management’s Discussion and Analysis – for Public Colleges and Universities.”

BASIS OF BUDGETING

An appropriated budget is legally adopted for each fiscal year for the General Fund and each of the special revenue funds, with the exception of the Nassau County Interim Financing Authority (NIFA), Nassau County Tobacco Settlement Corporation (NCTSC), and the Grant Fund. NIFA funds consist of sales tax revenues collected by the State Comptroller and transferred to NIFA and are not subject to appropriation by the State or County. NCTSC funds consist of Tobacco Settlement Revenues received annually as a result of a Master Settlement Agreement between the Tobacco Settlement Corporation and tobacco manufacturing companies. Grant funds are appropriated for the life of specific grants through supplemental appropriations, not for annual fiscal periods. Accordingly, Grant funds are excluded from the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance presented for budgeted special revenue funds. The budget amounts as shown include prior year encumbrances carried forward as well as current year authorizations. In the case of the Grant Fund, an appropriated budget is legally adopted for the life of each grant as it is received. The County Legislature also authorizes and rescinds spending and financing authority in a Capital Budget. Each authorized project has continuing budget authority until the project is completed or rescinded. All appropriated budgets are adopted by ordinance of the County Legislature on the same modified accrual basis of accounting used to report revenues and expenses. However, appropriations are not provided for certain interfund indirect costs and encumbrances are treated as charges to appropriations when incurred. All supplemental appropriations amending appropriated budgets as originally adopted are also provided by ordinance of the Legislature.

Appropriations, which have not been expended or encumbered by the end of the fiscal period, lapse at that time.



BUDGET POLICY

MISSION AND GOALS OF THE BUDGET DEVELOPMENT PROCESS

It is the mission of the Nassau County Annual Operating Budget Process to promote sound fiscal planning based on comprehensive historical and current economic data; to make informed choices that involve all department heads in the development process; to meet all mandatory requirements of content and submission deadlines; to integrate the qualitative and quantitative goals of the Multi-Year Financial Plan (MYP), the Capital Improvement Plan (CIP), and the Operating Budget; and to communicate the Operating Budget in a manner that is user-friendly and informative.

The County is committed to adopting a balanced budget each fiscal year, which is defined as an equal amount of revenue and expense in its Major Operating Funds. It strives to accomplish this goal without the use of prior year resources (fund balance) and in a manner that is consistent with its fund balance, debt and investment policies. An additional goal is to achieve a structurally balanced budget, which is defined as one where the level of recurring expenses matches recurring revenues.

SCOPE OF THE ANNUAL OPERATING BUDGET AND BUDGET MESSAGE

Section 302 of the County Charter describes the scope of the County Budget and § 303 contains the requirements for the County Executive's Budget message. The information that must be contained in the Adopted Budget is summarized as follows.

- Estimate of expected revenue collections that includes approved or anticipated rate increases
- Statement of anticipated tax levy collection
- Estimate of anticipated receipts from the sale of bonds and/or other borrowings
- Statement of estimated cash balances for all funds
- Estimate of the anticipated financial needs of each agency, department or office to conduct annual operations and provide services
- Principal and interest payments necessary for bond financing and other indebtedness
- Amount of judgments recovered against the County and payable in the ensuing fiscal year
- Estimate of uncollected tax receipts that would become the County's responsibility to pay
- Comparative financial information that includes the previous fiscal year's adopted budget; the current adopted budget; year-to-date expenses of the current fiscal year (first six months); and the budget request by department
- A Letter of Transmittal or Budget Message from the County Executive to the Legislature that summarizes the Adopted Operating 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

DEVELOPMENT OF THE ANNUAL OPERATING BUDGET

The County Charter requires the County Executive to submit, no later than September 15 of each year, to the County Legislature for its review, a Proposed Budget for the ensuing fiscal year. This process is important to the County Executive, the Legislature and citizens of Nassau County because it

- Translates the strategy and objectives of the MYP into the allocation of resources that support the successful execution of the initiatives outlined within the MYP
- Lays the financial foundation for cost-effective operations based on historical data, economic financial indicators, and a reasonable projection of revenue collections
- Integrates the financial structure of the MYP, Capital Improvement Plan (CIP) and the Operating Budget
- Reflects the County's social and economic policy priorities
- Communicates this information clearly to every County stakeholder

PARTICIPANTS IN THE BUDGET DEVELOPMENT PROCESS

The participants in the budget process are

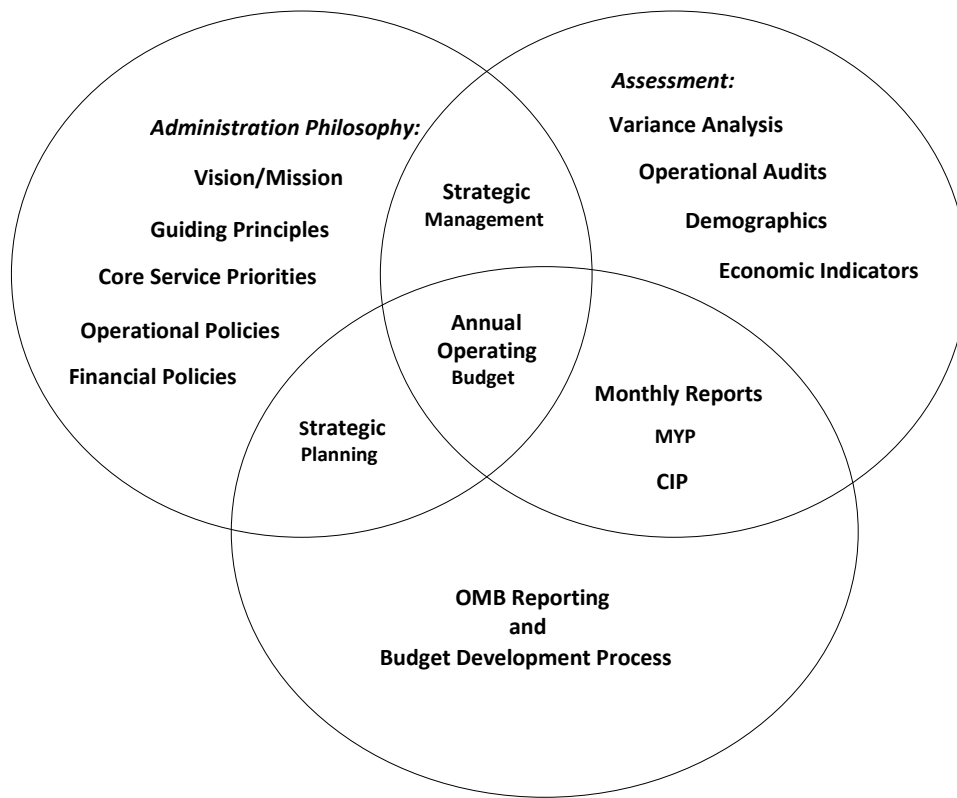
- County Executive: Establishes the County vision and mission statements; sets core service priorities; and articulates the concerns of the County's stakeholders
- Deputy County Executive for Finance: Responsible for assessing the comprehensive financial and operational needs of the County and submitting the County Executive's Proposed Budget that supports his vision and priorities
- Budget Director: Provides the direct leadership and coordination of the budget development process including, but not limited to, forecasting, analyses, data summarization and presentation, and submission of budget documents
- OMB Staff: As experts of their assigned departments, analyze all submission requests, provide recommendations, and assist with the compilation of the budget
- Chief Deputy County Executive and Department Heads: Department Heads (Directors and Commissioners) review operational needs, historical expense and/or revenue trends; consider current issues in budget formulation; anticipate future problems; recommend alternatives and solutions; and submit the budget development packet to the Chief Deputy County Executive for his/her review. The Chief Deputy County Executive ensures that the submission request complies with the budget instructions, MYP initiatives, and headcount targets; critically evaluates all program enhancement requests for inclusion in the submission; and submits a balanced request to the Office of Management and Budget (OMB) that supports the overall County mission and strategic initiatives.



BUDGET DEVELOPMENT CALENDAR

The development of a sound Operating Budget is a year-round cycle of preparation. The ongoing functions performed by OMB staff are not mutually exclusive but intrinsically related to one another in the implementation of recommended best practices. This interrelationship is demonstrated in the following Venn diagram:

Figure C.1: Linkage between OMB Functions and Annual Operating Budget



The Annual Operating Budget is a product of three components/activities: the Administration’s philosophy that underlies all financial and managerial operations; the County’s assessment of its financial condition, operational efficiency, economy and population; and OMB Reporting and Budget Development Process that is informed by the two other components/activities.

Therefore, the budget development process draws on the strategic planning concepts of the mission; develops goals that support the County mission; crafts policies that guide the process; utilizes strategic management to accomplish the goals; and considers all aspects in the utilization of available resources. Again, this is a year-round effort that allows for adjustments and the consideration of new information.



The annual budget development process typically begins in May when OMB provides departmental fiscal staff and decision-makers with a preparation guide that highlights major policy, operational and financial goals for the ensuing year, significant challenges facing the County, and technical information regarding budget preparation.

Within four weeks, departments are required to submit their expense, revenue and staffing requests to OMB. These requests are reviewed by the Administration's financial management team and incorporated into a final budget proposal.

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, increase or strike out any item of appropriation in the Proposed Budget. Prior to any increase, however, another public hearing is necessary. The County Executive has the power to veto any item that constitutes an addition or increase in the Proposed Budget. The County Legislature has the power to override such a veto by affirmative vote of at least thirteen out of its nineteen members. The County Legislature approves the final Budget by passing an ordinance. Within ten days of the approval of the final Budget by the County Legislature, the County Executive may veto any item that constitutes a change from the Proposed Budget, while at the same time approving the remainder of the Budget. The County Legislature may override any such vetoed item within seven days by an affirmative vote of at least thirteen members. Upon final adoption of the Budget, the County Legislature must pass an appropriation ordinance for the Adopted Budget and levy taxes for the ensuing year no later than October 30.

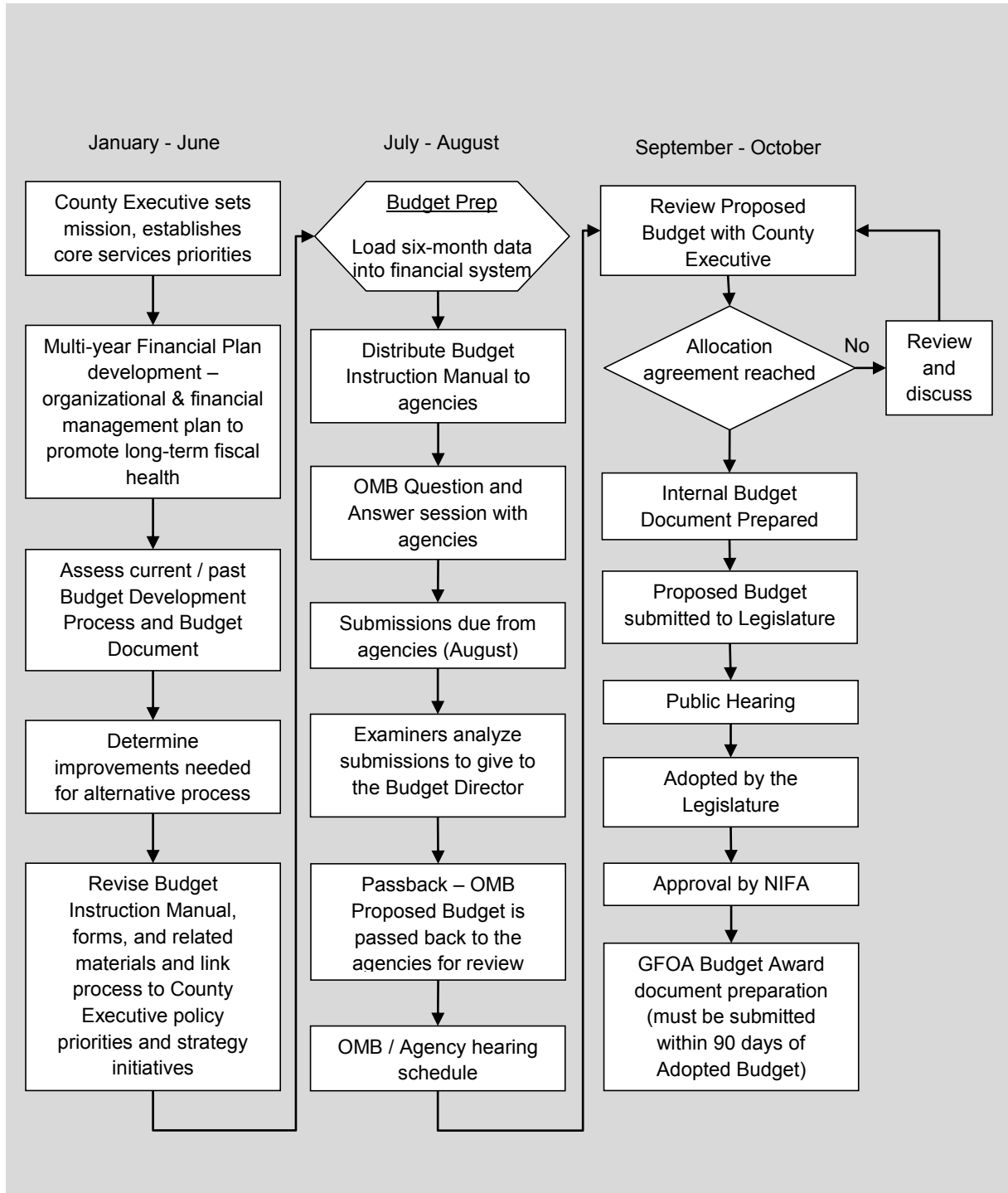


Key Fiscal Year Dates (January 1 – December 31)

Month	Action
January to March	<ul style="list-style-type: none"> • Comptroller closes the books on the prior fiscal year • Issuance of Monthly Financial Reports
April to 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 Multi-Year Financial Plan Update • Issuance of Monthly Financial Report
July to August	<ul style="list-style-type: none"> • Issuance of Monthly Financial Reports • County department budget submissions for ensuing fiscal year are evaluated
September	<ul style="list-style-type: none"> • County Executive submits Proposed Budget and Multi-Year Financial Plan to the Legislature, and NIFA during a control period (deadline is September 15th) • Issuance of Monthly Financial Report
October	<ul style="list-style-type: none"> • Legislature holds public hearings and reviews Proposed Budget for ensuing fiscal year • NIFA presents preliminary report on Proposed Budget • Legislature approves Budget for ensuing fiscal year. It is now the Adopted Budget • Issuance of Monthly Financial Report
November – December	<ul style="list-style-type: none"> • NIFA votes to approve/disapprove the Adopted Budget and Multi-Year Financial Plan • Issuance of Monthly Financial Reports



Figure C.2: Operating Budget Process Flow





POST BUDGET ADOPTION

During the year, the County Executive may recommend changes to the Adopted Budget. Transfers of spending authority between departments and certain transfers within departments require approval by majority vote of the County Legislature. The County Executive may also recommend appropriating revenues not recognized in the Adopted Budget. Such supplemental appropriations require approval by thirteen affirmative votes of the County Legislature.

In both cases, legislative approval is required because the legal level of budgetary control in the County is exercised at the object code appropriation level within a fund's departmental control center.

RELATIONSHIP BETWEEN THE CAPITAL BUDGET AND THE ANNUAL OPERATING BUDGET

The Capital Improvement Plan (CIP) is a four-year schedule of the County's anticipated capital investment strategy. The first year of the CIP is known as the Capital Budget. While it is largely prepared and adopted independent of the Operating Budget, it does serve as a companion document.

The CIP affects the Operating Budget depending on the funding sources identified and the value of operating costs, savings and/or revenues that result from project implementation. Key elements include

- Quantifying the debt service required in the current Operating Budget and MYP to support capital expenses funded with debt
- Quantifying goals for the Operating Budget ("pay as you go") or reserve funds to be spent on capital projects
- Identifying other funding sources such as earmarked revenue streams (excess property sales) and grants
- Quantifying the operating costs, savings, and or revenue that will result from project implementation and incorporating those results in the current Operating Budget and MYP

During the preparation of future Capital Budgets, information on the operational impact of each capital project will be included as an integral part of each capital project request.

By charter, the Capital Budget must be submitted to the Legislature by October 15 of each year, a full month after the County Executive's Proposed Operating Budget. This allows the administration to prioritize projects consistent with the level of debt service appropriations. However, the decision was made to delay the submittal of the 2012 Capital Budget in order to determine the level of allowable debt service. The information on the following pages is from the latest draft version of the 2012 Capital Budget available prior to printing.

APPENDICES



Draft Budget and Capital Plan
Summary General Capital by Category

Category	2012 Debt	2012 Non		2013	2014	2015	FY2012-15
		County	2012				
Buildings	\$9,300,000	\$0	\$9,300,000	\$23,604,482	\$11,919,272	\$11,687,478	\$56,511,232
Equipment	\$0	\$0	\$0	\$3,100,000	\$3,350,000	\$3,350,000	\$9,800,000
Infrastructure	\$5,762,500	\$1,212,500	\$6,975,000	\$32,375,000	\$41,400,000	\$16,250,000	\$97,000,000
Parks	\$1,250,000	\$0	\$1,250,000	\$8,000,000	\$1,250,000	\$5,850,000	\$16,350,000
Property	\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$1,000,000
Public	\$7,500,000	\$0	\$7,500,000	\$19,160,000	\$15,078,000	\$14,660,000	\$56,398,000
Road	\$3,000,000	\$0	\$3,000,000	\$34,397,000	\$40,050,000	\$22,500,000	\$99,947,000
Technology	\$16,680,000	\$1,222,475	\$17,902,475	\$6,430,000	\$1,600,000	\$1,000,000	\$26,932,475
Traffic	\$1,065,000	\$2,000,000	\$3,065,000	\$10,307,000	\$11,591,500	\$1,155,000	\$26,118,500
Transportation	\$5,481,755	\$6,200,000	\$11,681,755	\$4,207,500	\$7,365,600	\$1,750,600	\$25,005,455
General Capital Total	\$50,039,255	\$10,634,975	\$60,674,230	\$141,580,982	\$134,104,372	\$78,703,078	\$415,062,662

The largest category, General Capital, also has the greatest impact on the operations of individual County departments and, by direct correlation, the annual Operating Budget. Projects funded within this category are further grouped by type, as follows.

- The Buildings category is comprised of projects focusing on improvements to County buildings, including rehabilitations and electrical and HVAC upgrades. The Draft 2012-2015 CIP allocates \$9.3 million to these projects in 2012.
- Equipment projects provide for the purchase of vehicles and other equipment that meets the minimum useful life and other applicable thresholds. For projects of this type, no additional funding has been allocated in the Draft 2012-2015 CIP in 2012, and the County will utilize existing carry-forward funding.
- Infrastructure projects include the construction or rehabilitation of core assets. Examples include the fire alarm upgrade at Nassau Community College, removal and replacement of aging fuel storage tanks, installation and maintenance of pedestrian and bicycle pathways, and various bridge repair and painting projects. Funding of almost \$7 million has been allocated to these projects in the Draft 2012-2015 CIP in 2012.
- The Parks category is comprised of park and park facility construction, including the creation of synthetic turf fields and rehabilitation projects. The Draft 2012-2015 CIP allocates approximately \$1.3 million to projects of this type in 2012.
- Public Safety projects include equipment purchases, system acquisitions and upgrades, and facility improvements specific to the public safety departments, e.g., the Police Department, Sheriff, Fire Commission, etc. The total allotment for Public Safety Projects in the Draft 2012-2015 CIP is approximately \$7.5 million in 2012.
- Technology projects entail improvements in computer systems, such as new or upgraded hardware and software allowing the County to leverage the latest



technology to enable operations that are more efficient. The Draft 2012-2015 CIP is approximately \$17.9 million in 2012.

- Traffic projects include improvements to traffic signals, signal control systems and other traffic-related systems. The Draft 2012-2015 CIP is approximately \$3 million in 2012.
- The total allocated to Transportation projects in the Draft 2012-2015 CIP is approximately \$11.7 million in 2012, which supports the purchase of new fuel-efficient buses for the Nassau Inter-County Express Bus system (NICE).

MAJOR INITIATIVES

The Draft 2012-2015 Capital Improvement Plan addresses the critical needs of infrastructure improvements, information technology upgrades, improved inter and intra-agency communications, parks upgrades, building consolidation, and ongoing roadwork Countywide. Projects of note completed during 2011 include: the rehabilitation of Cedar Swamp Road to improve pedestrian and vehicular safety and traffic flow; rebuilding of the Daly Boulevard Bridge box culvert; completing the conversion of all traffic signals from incandescent bulbs to more energy efficient light emitting diodes (LEDs); and, resurfacing the parking lots around the Nassau Veterans Memorial Coliseum. The County also continued its commitment to its park system in 2011 with a total of \$4.3 million in improvements made to fencing, athletic courts and fields, lighting and pathways. Additionally, \$8.6 million was spent to improve the County's road system through the County's resurfacing program and other projects. Finally, the County completed several major projects at its wastewater treatment facilities. At Cedar Creek, work to improve the sludge dewatering facility and digester control valves were completed, while improvements to the dissolved air flotation (DAF) pump station, new lighting and upgrades to the final tank and belt filter press were finished at the Bay Park facility. There were also storm water improvement projects at both plants.

Many significant projects are continuing in the County. Again, at the Bay Park Wastewater Treatment Plant, the Sludge Thickening and Primary Tank Rehabilitation projects will be completed shortly. It is expected that the replacement of all influent pumps at Bay Park will also be completed at year-end, while the cleaning and rehabilitation of the digesters and overhaul of the plant's engine generators have just been initiated. Additional storm water flow improvements are being made at Udall's and Merokee Ponds, and improvements are being made to the Ray Street Pump Station. The County is also taking steps to improve and preserve our infrastructure, such as the recently completed renovation of One West Street; the initiation of renovations at the Police Pistol Range; new building and training facilities at the Fireman's Training Center and the conversion of lighting systems at the County's Correctional Center to low wattage fixtures. Lastly, the County continues to invest in our park systems as evidenced by the recent completion of new synthetic turf fields at Grant and Cedar Creek Parks.

APPENDICES



The Department of Public Works (DPW) administers the Capital Plan and manages the vast majority of the projects funded by the plan. DPW is responsible for \$415.1 million in capital expense, including those directed toward improving parks and park facilities.



FUND BALANCE AND RESERVE POLICY

INTRODUCTION

The use of financial policies to guide governmental operations is important for a number of reasons. Financial policies help to institutionalize sound fiscal management, establish parameters for the operation of government, encourage continuity between administrations, promote stability in budgeting and enhance accountability to the public.¹

The Government Finance Officers Association (“GFOA”), the National Advisory Council on State and Local Government Budgeting (“NACSLGB”), and the three major credit rating agencies all recommend that governments adopt and adhere to an array of financial policies. One of the most important policies to enact is a policy governing fund balance and reserves.

Drawing from these recommendations, the Nassau County fund balance and reserve policy (Policy) provides a framework for the accumulation of unreserved fund balance, the constitution of reserve funds, and the policy purposes for which the County ought to use these financial resources.

In recent years, the County has not been able to adhere to its fund balance policy. Dramatic increases to employee pension and health insurance costs, as well sales tax revenues that did not keep pace with pre-2008 growth, severely affected County finances, and made it impractical to follow the Policy.

Nassau County’s financial statements are compiled in accordance with Generally Accepted Accounting Principles and, specifically, with the requirements of Government Accounting Standards Board Statement Number 34 (GASB 34).² GASB 34 requires the production of two types of financial statements: government-wide financial statements and fund financial statements.

Government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus looks at the transactions and events that have increased or decreased the total economic resources of the government as a whole during the accounting period being reported. The accrual basis of accounting requires revenues to be recognized as soon as they are earned, regardless of the timing of related inflows of cash, and it requires expenses to be recognized as soon as liabilities are incurred, regardless of the timing of related outflows of cash. These statements present a long-term view of the County’s finances.

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 the Management Discussion and Analysis included in Nassau County’s *Comprehensive Annual Financial Report of the Comptroller for the Fiscal Year Ended December 31, 2011*.



Fund financial statements focus on individual parts of the County government, reporting on the County's operations in more detail than the government-wide statements. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending on particular programs. The fund financial statements employ the current financial resources measurement focus and are presented using the modified-accrual basis of accounting. The current financial resources measurement focus requires the fund financial statements to report near-term inflows and outflows of financial resources. To achieve this objective, the application of the accrual basis of accounting must be modified so that the fund financial statements report only those transactions and events that affect inflows and outflows of financial resources in the near future.

There are two governmental fund statements: the balance sheet and the statement of revenues, expenses and changes in fund balance. These statements demonstrate how general governmental services were financed in the short-term as well as the amount of money that remains for future spending. Governmental fund statements present the government's current financial resources (which include its cash and assets that will become cash in the next year) and the current liabilities that these assets will be used to retire. In governmental fund statements, where the current financial resource measurement focus is used, the difference between the assets and liabilities of a fund is called *fund balance*. The GASB recently issued new standards for reporting fund balance. The fund financial statements now present fund balance in the following new categories: non-spendable, restricted, committed, assigned, and unassigned.

For budgetary purposes, available fund balance is still referred to as unreserved fund balance.

BUDGETARY RESERVED AND UNRESERVED FUND BALANCE

Governmental fund financial statements separate fund balance into two categories: reserved fund balance and unreserved fund balance.³

Reserved fund balance captures those financial assets which contributed to the Fund Balance and are not available to the government to spend in the subsequent year's budget, such as long-term receivables, encumbered contracts and purchase orders, resources that have already been spent, such as prepaid expenses, or assets which are legally constrained in their use and, therefore, not available for spending on fund-related purposes.

Unreserved fund balance, in turn, captures all remaining financial resources, which are currently available for appropriation into the subsequent year's budget. Unreserved fund balance may be either designated or undesignated. Unreserved fund balance may be designated in a subsequent budget, representing senior management's planned future use for a particular purpose of currently available resources. Unreserved, undesignated fund balance represents those currently available resources, which are neither reserved nor designated for a particular purpose in the budget for the subsequent fiscal year.

³ Stephen J. Gauthier, *Governmental Accounting, Auditing, and Financial Reporting* (Chicago, Illinois: The Government Finance Officers Association, 2005), p. 50-51.



THE DIFFERENCES BETWEEN BUDGETARY RESERVED FUND BALANCE AND RESERVE FUNDS

In addition to reserving fund balance, governments may create formal reserve funds. Reserve funds differ from reserved fund balance in two respects. First, reserve funds must be established by a vote of the legislative body, whereas fund balance is reserved as part of the accounting cycle at the close of the fiscal year. Second, in many if not all instances, legislative approval is also needed for use of monies deposited in formal reserve funds. No legislative approval is required for the use of reserved fund balance.

RECOMMENDED LEVELS OF BUDGETARY UNRESERVED, UNDESIGNATED FUND BALANCE

The Government Finance Officers' Association (GFOA) recommends that governments maintain unreserved fund balance in their general fund between 5% and 15% of normal general fund operating revenues.⁴ This Policy treats normal general fund operating revenues as equivalent to its normal operating expenses.

Maintaining sufficient levels of unreserved fund balance is important for a number of reasons. Unreserved fund balance serves as a source of internal liquidity, helping to smooth out the seasonality of public sector cash flows. Unreserved fund balance also provides unrestricted resources for contingencies, such as unanticipated surges in energy costs, unexpected changes in State or Federal reimbursements, spikes in overtime or termination pay, or the devastating impact of a natural disaster. Governments can use unreserved fund balance to finance selected capital needs or other one-time expenses on a pay-as-you go basis, thereby avoiding long-term interest payments. To the extent that unreserved fund balance is maintained at consistent levels, it is possible for governments to generate additional interest earnings by increasing the duration of their investments. Last, credit rating agencies consider maintaining an appropriate level of unreserved fund balance to be a positive credit factor because doing so better insures the timely and full payment of debt obligations, enhances financial flexibility to handle unforeseen events, and demonstrates the commitment of the government to the principles of sound financial management.

Though the GFOA does not offer any similar recommendations for reserve fund levels, one of the major credit rating agencies has indicated that it considers "reserves, stabilization funds, and rainy day funds" as integral to its analyses of the "financial cushion" available to local governments.⁵

⁴ Kavanagh and Williams, *Financial Policies: Design and Implementation*, p. 77.

⁵ Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 1.



UNIQUE CONSIDERATIONS IN NASSAU COUNTY

An appropriate policy for the accumulation and use of unreserved fund balance in Nassau County must take into account two factors that distinguish Nassau from comparable governments.

First, Nassau County has five major operating funds: General Fund, Fire Prevention Fund, Debt Service Fund, Police Headquarters Fund, and Police District Fund. The Fire Prevention and Police Headquarters Funds are special revenue funds which have a Countywide tax base (together the “County-wide Special Revenue Funds”). The Police District Fund is also a special revenue fund, but its tax base is a subset of the County. Since the Countywide Special Revenue Funds share the same tax base as the General Fund, and since the revenues collected in these funds are not legally restricted in their use, these funds are treated, for budgetary and accounting purposes, as extensions of the General Fund. The Police District Fund is not considered an extension of the General Fund, and its revenues are restricted. Calculating the appropriate level of unreserved fund balance in Nassau County, therefore, involves looking at the combined normal revenues of the County’s General Fund and the Countywide Special Revenue Funds.

Second, Nassau has agreed to monitor and take certain actions with respect to the accumulation of unreserved fund balance in tax certificates that have accompanied the issuance of long-term working capital debt. The County historically has issued considerable long-term working capital debt to finance property tax refund payments as well as payments of judgments and settlements. The County has made representations in various tax certificates associated with previously-issued long-term working capital debt that it expected to have no “available amounts” for a period of years and 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 an 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” – and is therefore allowed to maintain – a reasonable working capital reserve equal to five percent of the immediately preceding fiscal year’s expenses paid out of current revenues.

FUND BALANCE AND RESERVE POLICY FOR NASSAU COUNTY

Nassau County’s Policy attempts to address the financial needs of the government, the fund balance levels recommended by the GFOA, and the restrictions on the accumulation of surplus “available amounts” to which the County has previously committed in various tax certificates.



UNRESERVED FUND BALANCE

The County's Policy sets recommended levels of unreserved fund balance of no less than four percent and no more than five percent of normal prior-year expenditures made from its General Fund and the Countywide Special Revenue Funds. This level of unreserved fund balance is sufficient in Nassau County given the size of its budget, the relative predictability of its cash flows, and its other sources of internal liquidity. Under the terms of its tax certificates, the County is permitted to maintain a reasonable working capital reserve equal to five percent of the immediately preceding fiscal year's expenses paid out of current revenues. Unreserved fund balance, provided it does not exceed this threshold, qualifies as a reasonable working capital reserve.

However, to the extent that the County utilizes its unreserved fund balance, its policy shall be to use these funds either for (i) non-recurring expenses that promote important policy objectives; or (ii) extraordinary operating and capital purposes that could not be anticipated and which otherwise cannot be financed with current revenues in the annual Operating Budget. Such purposes include financing emergency capital repairs, offsetting an unexpected economic downturn, covering an unanticipated or excessive shortfall in revenues or a spike in expenses, or providing necessary resources for emergencies, such as a terrorist attack or a natural disaster.

RESERVE FUNDS

The County has established a number of formal reserve funds for a variety of important public policy purposes. Each of these reserve funds was created by the County Legislature pursuant to the New York State General Municipal Law ("GML"). The County has established a reserve for the retirement of bonded indebtedness, an employee accrued liability reserve fund, and a pension contribution reserve fund. These reserve funds permit the County to accumulate resources to retire debt or pay debt service, cover termination payments, particularly for sworn officers, that substantially exceed normal budgetary authority, 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.

The County shall maintain a combined level of financial resources in its unreserved fund balance and reserve funds of no less than five percent of normal prior-year expenditures. The resources in the reserve funds shall be used generally for budget stabilization, but specifically for the previously identified purposes.

REPLENISHMENT

In the event that for two successive years, the County's level of unreserved fund balance falls below 4% of normal expenses made from its General Fund and the Countywide Special Revenue Funds during the prior fiscal year, the County shall replenish its unreserved fund balance by direct appropriation beginning with the next Operating Budget. Under the policy, the County



would appropriate 25% of the difference between its current level of unreserved fund balance and the minimum amount required under the Policy, such that the minimum level of unreserved fund balance would be attained over a four-year period. Due to the recent economic downturn, it has been difficult to generate the revenues necessary to appropriate such funds. Once the economy improves, the County will reinstate its policy of appropriating 25% of the difference between its current level of unreserved fund balance and the minimum amount required under the Policy, such that the minimum level of unreserved fund balance would be attained over a four-year period. To the extent that a direct appropriation in this amount is not possible in any particular fiscal year, the County shall appropriate a lesser amount and develop a revised strategy and timeframe for replenishing its unreserved fund balance to reach, at a minimum, the four percent threshold.⁶

The Policy does not have a replenishment requirement for the County's reserve funds. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished, and identifies the appropriate uses for unreserved fund balance, reserve funds, and any projected operating surpluses.

From time to time, the County will forecast before the official close of its fiscal year that it anticipates generating a year-end positive operating surplus after normal expenses are paid. In these instances, the County should determine first if this operating surplus is needed to ensure that its unreserved fund balance does not fall below four percent of anticipated operating expenses. If this threshold requirement is satisfied, then the County can direct its projected operating surplus to other important public policy purposes, such as capital improvements, strategic investments, prepayments, transitional expenses, or, due to the unique burden of the County assessment guarantee, the payment of future property tax refunds.

CONCLUSION

Nassau's fund balance and reserve policy draws upon the recommendations of the GFOA, NACSLGB, and credit rating agencies, but it outlines an approach to the accumulation and use of unreserved fund balance, reserve funds, and the Tobacco Trust Fund that takes into consideration issues that are specific to Nassau County. Specifically, the Policy is crafted to be consistent with the restrictions included in the tax certificates that have accompanied the County's historical issuance of long-term working capital debt. The Policy establishes a floor and a cap for the accumulation of unreserved fund balance. It identifies an array of reserve funds, as well as the Tobacco Trust Fund, that helps the County stabilize its budget and finance important policy objectives. The Policy outlines the conditions under which the County's unreserved fund balance ought to be replenished and identifies the uses for its unreserved fund balance, formally created reserves, Tobacco Trust Fund and any projected operating surpluses. When combined with other financial policies and with the Multi-Year Financial Plan, the

⁶ Fitch Ratings, *The Bottom Line: Local General Government Reserves and the Policies that Shape Them* (January 26, 2005), p. 2-3. This replenishment strategy is borrowed from the fund balance policy adopted by Howard County, Maryland.



County's Fund Balance and Reserve Policy set a standard of performance and accountability for this administration and institutionalize sound financial management practices for the future.

DEBT POLICY

INTRODUCTION

Nassau County has issued a large amount of debt since the mid-1980s. Currently, close to half of this debt was issued to finance working capital expenses. A number of factors contributed to this set of circumstances. Limiting the amount of debt the County has outstanding and the purposes for which debt is issued will benefit the long-term financial health of the County and help to improve its credit worthiness.

The County will continue its efforts to reduce its outstanding debt, level annual debt service payments and gradually bring the County's key credit ratios in line with comparable yet higher rated counties. The County's long-term plan seeks to achieve these objectives by reducing and prioritizing general capital borrowing, financing assets and projects with shorter useful lives through the County Operating Budget, and limiting the size of cash flow borrowings through a strengthened cash position.

The Fiscal 2013 Proposed Budget includes \$364.8 million for County General Improvement, Environmental Bond Act, and NIFA debt service expenses in the County's Major Operating Funds. The 2013-2016 Multi-Year Financial Plan projects that in 2016 the County will have \$376.8 million in County and NIFA debt service expenses.

The County's debt policy is based on GFOA and rating agency guidelines as well as debt policies of comparable yet higher rated municipalities and will set guidelines and goals for the future. The County will review and update this policy on an annual basis.

GOALS AND OBJECTIVES

The debt policy will help ensure that County financings satisfy certain clear and objective standards. These standards seek to protect the County's financial resources, which are necessary to meet long-term capital needs. The adoption of clear and comprehensive financial policies enhances the financial management of the County.

The goals and objectives of the County's debt policy are to (1) guide the County and its managers in policy and debt issuance decisions; (2) maintain appropriate capital assets for present and future needs; (3) promote sound financial management; (4) protect and enhance the County's credit rating; (5) ensure the legal and prudent use of the County's debt issuance authority; and (6) evaluate debt issuance options.



The policy provides that debt issuance will be planned to achieve relatively level debt service while matching debt service to the useful life of facilities. The policy also states that the County will avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level (to the extent permissible under the Local Finance Law). 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 Improvement Plan. The Capital Plan includes funding for buildings, equipment, infrastructure, parks, property, public safety, roads, technology, traffic and transportation, sewer and storm water, and open space preservation. The Capital Plan will prioritize general capital borrowing and finance assets and projects with longer useful lives.

Working Capital Borrowing: The County also funds tax certiorari claims and other judgments and settlements with bond proceeds. County's goal, over time, is to fund all judgments in the County's Operating Budget with the exception of extraordinary judgments or settlements.

An extraordinary judgment or settlement is one in which the type or amount of the judgment or settlement is out of the ordinary.

In the event that actual tax certiorari refunds, judgments or settlements exceed the budgeted amount, the County may fund the excess amount with bond proceeds.

Cash Flow Borrowing: The County borrows for cash flow purposes as necessary throughout the fiscal year. The County typically does two cash flow borrowings a year: Revenue Anticipation Notes in late spring and Tax Anticipation Notes in late fall.

DEBT LIMITATIONS/AFFORDABILITY (Four Major Funds)

Debt Service as Percent of Expenses

Goal: The County's tax-supported debt service will not exceed 10% of general governmental expenses within the four major operating funds.

Tax-supported debt service shall include any debt service on general obligation bonds which are not self-supporting from a user fee revenue stream (e.g., a water and sewer assessment self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without general fund support). Any long-term financing lease obligations, which may be subject to annual appropriation by the County, will also be included in calculations of tax-supported debt service.



Current Status: Debt service as a percent of expenses in the County's four major funds is projected to be 11.69% of 2012 expenses.

Net Direct Debt as Percentage of Full Valuation

Goal: The County's tax-supported net direct debt will not exceed 0.85% of the full valuation of taxable real property in the County.

Current Status: Currently, the tax-supported debt of the County's four major funds as a percent of the full valuation of taxable real property in the County is projected to be 1.37% in 2012.

Net Direct Debt per Capita

Goal: The County's tax-supported debt per capita will not exceed \$1,872 as of December 31, 2012. The target value will be increased by 4% per year to take into account the effect of inflation.

Current Status: As of September 15, the County's tax-supported debt per capita is projected to be \$2,150 for 2012.

BOND STRUCTURE

The County shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as bond requirements:

Terms: All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements.

Capitalized Interest: From time to time, certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.

Debt Service Structure: Debt issuance shall be planned to achieve relatively level debt service while matching debt service to the useful life of facilities. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level. The County may elect a more rapid or other debt service structure, such as declining debt service (i.e., equal principal amortization) at its discretion.

Call Provisions: In general, the County's debt will include an early redemption (or "call") feature, which is no later than ten years from the date of delivery of the bonds. The County will



avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.

Original Issue Discount: An original issue discount will be permitted if the County determines that such a discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

Deep Discount Bonds: Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future re-financings as a result of the lower-than-market coupon associated with deep discount bonds.

Derivative Structures: The County will consider the use of derivatives as a hedge against future interest rate risk or to create “synthetic” fixed rate or variable rate debt, when appropriate. The County will not use derivative structures for speculative purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 25 basis points or more and is able to quantify and understand potential risks.

TYPES OF DEBT

When the County determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

Long-Term Debt: The County may issue long-term debt (general obligation bonds) where it is deemed that capital improvements will not be financed from current revenues. Long-term debt will be structured such that financial obligations do not exceed the expected useful life of the project. The County also funds tax certiorari claims and other judgments and settlements with bond proceeds.

Short-Term Debt: Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates). The County will determine and utilize the least costly method for short-term borrowing subject to the following policies:

- **Bond Anticipation Notes (BANs)** may be issued instead of long-term capital debt. The BANs shall not mature more than five years from the date of issuance. BANs shall mature within six months after substantial completion of the financed project.
- **Tax or Revenue Anticipation Notes (TANs or RANs)** shall be issued only to meet cash flow needs.
- **Other Short-Term Debt**, including commercial paper notes, 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. In order to reduce the cost of lease borrowing and to improve control over leases, the County may adopt a master lease program.

Variable Rate Debt: To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt, which has been converted to synthetic fixed rate debt) shall not exceed 20% of the County's total outstanding debt, unless there is an offsetting amount of operating cash earning a floating interest rate, and will take into consideration the amount and investment strategy of the County's operating cash. The following circumstances may result in the consideration of issuing variable rate debt:

- **High Interest Rates:** Interest rates are above historic averages.
- **Variable Revenue Stream:** The revenue stream for repayment is variable and is anticipated to move in the same direction as market-generated 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 refundings will be limited to restructuring to meet unanticipated revenue shortfalls, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues: The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility should guide this decision.

Escrow Structuring: The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third-party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost-effective than State and Local Government Obligations (SLGs), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

Arbitrage: The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated, as necessary, according to Federal guidelines.

METHODS OF ISSUANCE

The County will determine the method of issuance on a case-by-case basis.

Competitive Sale: In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

Negotiated Sale: The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances.

- 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: From time to time, the County may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the County relative to other methods of debt issuance.

CREDIT ENHANCEMENT

The County seeks to maintain the highest possible credit rating for all categories of short- and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County policy objectives. The County recognizes that external economic or other events may from time to time 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 amount paid on insured bonds versus uninsured bonds. In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit, where economically beneficial, an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost-effective and whose terms and conditions governing the guarantee are satisfactory to the County.

Debt Service Reserves: As of the date of this Policy, the County does not have any revenue bonds or other debt outstanding which require a reserve for debt service. (The Nassau County Tobacco Settlement Corporation's debt does have a reserve requirement for debt service.) If such programs are developed in the future, a reserve fund may be funded from bond proceeds, subject to Federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (e.g., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such



equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

Letters of Credit: The County may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The County will prepare and distribute a request for proposals to qualified banks, which includes terms and conditions that are acceptable to the County.

UNDERWRITER SELECTION

Senior Manager Selection: The County shall select a senior manager for any proposed negotiated sales. 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 demonstration of such capital availability
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection: Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.

Selling Groups: The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Deputy County Executive for Finance, at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel: In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the senior manager with input from the County.

Underwriter's Discount: The Deputy County Executive for Finance, with assistance from the County's financial advisor, will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Deputy County Executive for Finance will determine the allocation of the underwriter's discount.



The underwriter's discount, including expenses, will be determined prior to the sale date. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance: The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriter's compensation; pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis; and the distribution of bonds and sales credits.

Syndicate Policies: For each negotiated transaction, the Deputy County Executive for Finance, with assistance from the County's financial advisor, will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Deputy County Executive for Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

Designation Policies: To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds will be net designated, unless otherwise expressly stated. The County shall require the senior manager to

- Equitably allocate bonds to other managers and the selling group
- Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations
- Within ten working days after the sale date, submit to the Deputy County Executive for Finance a detail of orders, allocations and other relevant information pertaining to the County's sale

CONSULTANTS

Financial Advisor: The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria.

- Experience in providing consulting services to entities similar to the County
- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- Fees and expenses

Conflicts of Interest: The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

Bond Counsel: County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the debt and the County has met all legal requirements necessary



for issuance. The opinion will also include a determination of the debt's Federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The County will select Bond counsel.

Disclosure by Financing Team Members: All financing team members will be required to provide full and complete disclosure relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

APPENDICES



COUNTY OF NASSAU, NEW YORK

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

Fiscal Year	General Obligation Bonds (a)	Sewage Purpose Bonds	State Water Pollution Control Revolving Fund Revenue Bonds	Bond Anticipation Notes	Tax Anticipation Notes	Revenue Anticipation Notes	Nassau County Sewer and Storm Water Finance Authority Notes Payable	Dormitory Authority State of NY Bonds (DASNY) (a)	NCC Endo Note (a)	Sales Tax Secured Bonds, NIFA	Nassau County Sewer and Storm Water Finance Authority System Revenue Bonds
2011	\$ 1,204,281	\$ 68,760	\$ 112,085	\$	\$ 230,000	\$ 230,000	\$	\$ 34,906	\$ 890	\$ 1,528,440	\$ 154,595
2010	1,175,289	77,755	121,169		270,000	210,000		36,607	912	1,648,185	161,955
2009	901,868	90,735	130,085		150,000	190,000		38,234	932	1,752,600	169,250
2008	549,918	79,065	138,810	125,000 (g)	132,000	105,000		31,546		1,875,075	175,795
2007	371,980	83,392	147,379	87,345 (g)	125,000	75,000	69,135	32,072		1,958,525	72,225
2006	394,333	105,176	155,814		150,000		44,435	29,733		2,038,500	75,450
2005	509,170	128,308	164,159		120,000		11,885	29,282		2,086,960	78,575
2004	775,689	148,324	170,584					27,293		1,748,425	81,550
2003	1,239,234	244,394	174,771		120,000			32,037		1,123,320	
2002	1,646,214	277,093	191,030	202,155	68,920	109,145		29,203		650,180	

(Continued)

Fiscal Year	Tobacco Settlement Asset- Backed Bonds, Series A	NHCC Bonds	OTB Bonds	Total Serial Bonds - NIFA, NCSSWFA, NCTSC	Capital Leases	Total Primary Government (a)	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
2011	\$ 451,788	\$ 261,505	\$ 13,080	\$ 2,136,834	\$ 5,351	\$ 4,297,692 (e)	\$ 771,315 (f)	557.19%	NA	NA	1.97%
2010	446,382	259,085	14,535	2,258,532	5,426	\$ 4,429,310 (e)	837,452 (f)	528.90%	3,250	4.95%	1.75%
2009	442,108	261,505	15,990	2,365,967	5,482	\$ 4,150,798 (e)	818,797 (f)	506.94%	3,059	4.76%	1.61%
2008	442,389	262,120	17,445	2,495,267	5,522	\$ 3,941,693 (e)	778,704 (f)	506.19%	2,905	4.21%	1.56%
2007	440,740	296,210	18,900	2,473,497	5,550	\$ 3,785,460 (e)	728,595 (f)	519.56%	2,794	4.24%	1.55%
2006	434,765	298,591	20,355	2,550,721	5,567	\$ 3,754,725 (e)	1,063,177 (d)	353.16%	2,777	4.55%	1.76%
2005	272,125	300,961	21,800	2,439,665	5,574	\$ 3,730,804 (e)	1,582,292 (c)	235.78%	2,768	4.89%	1.93%
2004	275,295	303,355		2,107,274	5,573	\$ 3,538,092 (e)	1,613,805 (c)	219.24%	2,629	5.00%	1.97%
2003	278,095	261,482		1,403,418	5,566	\$ 3,480,902 (b)	4,119,080	84.51%	2,590	5.17%	2.16%
2002	283,625	261,482		935,807	5,552	\$ 3,726,601 (b)	4,121,421	90.42%	2,780	5.67%	2.66%

- (a) Includes debt of Nassau Community College as of August 31, a discretely presented component unit.
 - (b) Includes debt of the Tobacco Settlement Corporation and NIFA (blended component units).
 - (c) In 2004 and 2005, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one percent of market value applicable to each of the four property classes.
 - (d) For 2006, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one half of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
 - (e) Includes all debt of blended component units stated in footnote (b) above, as well as the debt for the Sewer and Storm Water Finance Authority.
 - (f) Beginning in 2007, a new Department of Assessment methodology was developed and approved by the State in deriving total taxable assessed valuation by utilizing one quarter of one percent of market value applicable to Class I properties and utilizing one percent of market value for Class II, III, and IV property classes.
 - (g) Includes debt of Nassau Community College as of December 31, a discretely presented component unit.
- NA Not available

APPENDICES



COUNTY OF NASSAU, NEW YORK

STATEMENT OF CONSTITUTIONAL TAX MARGIN FOR THE YEAR ENDED DECEMBER 31, 2012 (Dollars in Thousands)

The Constitutional tax limit is the maximum amount of real property tax that may be levied in any fiscal year. The Constitutional tax margin represents the difference between the tax levy and the tax limit.

The Constitutional limit of real property taxation is 2% of the average full valuation of real estate for the last five years.

Average Full Valuation of Real Estate for the Last Five Years:*

2013 Full Valuation	\$188,984,652	
2012 Full Valuation	217,753,742	
2011 Full Valuation	218,338,379	
2010 Full Valuation	252,854,375	
2009 Full Valuation	<u>257,054,170</u>	
Total	1,134,985,318	
Five-Year Average Full Valuation	<u>\$226,997,064</u>	
Constitutional Limit of Real Property Taxation, 2% of Average Full Valuation	<u>\$4,539,941</u>	
Maximum Taxing Authority		\$4,539,941
<u>2013 Tax Levies:</u>		
General County Government - net	117,108	211,110
Police Headquarters	313,707	315,715
Fire Prevention, Safety, Communication and Education	15,258	15,461
Community College	52,207	52,207
Environmental Bond Fund	<u>11,250</u>	<u>11,453</u>
Total	509,530	605,945
Less: Credits		96,416
Less: Exclusions		<u>129,669</u>
Total 2013 Tax Levies Which Are Subject to the Maximum Taxing Authority		<u>379,860</u>
Percentage of Taxing Authority Exhausted		8.37%
Constitutional Tax Margin		\$4,160,081
Constitutional Tax Margin as a Percentage of Maximum Taxing Authority		91.63%

* Full valuation is determined by dividing the total taxable assessed valuation by the average State equalization rate.



**Nassau County
Projected Debt Baseline
As of September 15, 2012**

<u>Results</u>	<u>Projected 12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2016</u>
Population	1,339,532	1,339,532	1,339,532	1,339,532	1,339,532
¹⁾ Full Value (000)	\$209,702,344	\$214,944,903	\$220,318,526	\$225,826,489	\$231,472,151
²⁾ Direct (Main) & Indirect Debt (000)	\$2,880,019	\$2,823,520	\$2,723,797	\$2,612,018	\$2,506,067
²⁾ Direct (All Funds) & Indirect Debt (000)	\$3,389,876	\$3,299,558	\$3,168,489	\$3,025,616	\$2,890,457
²⁾ Direct (Consolidated) & Indirect Debt (000)	\$4,085,813	\$3,985,502	\$3,843,923	\$3,684,130	\$3,529,237
Net Direct Debt - Main Funds (000)	\$2,880,019	\$2,823,520	\$2,723,797	\$2,612,018	\$2,506,067
Debt Service (Main Funds) (000)	\$321,144	\$329,668	\$329,066	\$330,703	\$328,122
³⁾ Expenditures (Main Funds) (000)	\$2,747,572	\$2,791,433	\$2,906,493	\$2,963,649	\$3,037,586
<u>Credit Ratios</u>					
Overall Debt per Capita	\$3,050	\$2,975	\$2,870	\$2,750	\$2,635
Overall Debt as % of Full Value	1.95%	1.85%	1.74%	1.63%	1.52%
<u>Main Fund Ratios</u>					
Net Direct Debt per Capita	\$2,150	\$2,108	\$2,033	\$1,950	\$1,871
Debt Service as % of Expenditures	11.69%	11.81%	11.32%	11.16%	10.80%
Net Direct Debt as % of Full Value	1.37%	1.31%	1.24%	1.16%	1.08%

Footnotes:

Main Funds = General, Fire Commission, Police Headquarters, Police District and EBA

All Funds = Main Funds plus Sewer & Storm Water Resources District, Sewer and Storm Water Finance Authority and College

Consolidated = All Funds plus NHCC, Tobacco Authority & OTB

¹ Based on 2011 actual and growth rate of 2.5% thereafter.

² Projected Direct Debt based on County Capital Improvement Plan.

³ County MYP.

**DEBT SERVICE GLOSSARY**

Arbitrage. The difference between the interest paid on tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds, which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes, which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement. Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt Service Coverage. Net Revenue available for debt service divided by debt service.

Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds which are 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 charges, travel, syndicate expenses, dealer fees, communication expenses, computer time and postage.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. Financing a project with existing cash flow as opposed to bond proceeds.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by the Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate, unless the County 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 that 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 as, stated in the bond contract.



INVESTMENT AND CASH MANAGEMENT POLICIES

Under the laws of the State of New York (the “State”), the County is permitted to invest only in the following investments: (1) special time deposits or certificates of deposits in a bank or trust company located and authorized to do business in the State; (2) obligations of the United States of America; (3) obligations guaranteed by agencies of the United States of America where the payment of principal and interest is guaranteed by the United States of America; (4) obligations of the State (or public authorities of the State as may be provided by law); (5) with the approval of the State Comptroller, tax anticipation notes and revenue anticipation notes issued by any municipality (other than the County), school district or district corporation in the State; (6) certain certificates of participation issued on behalf of political subdivisions of the State; and (7) in the case of County monies held in certain reserve funds established pursuant to law, obligations issued by the County. The law further requires that all bank deposits, in excess of the amount insured under the Federal Deposit Insurance Act, be secured by a pledge of eligible securities (or a pro rata of a pool of eligible securities), an eligible surety bond, or an eligible letter of credit, as those terms are defined in the law.

From time to time, the County Legislature adopts resolutions setting forth its investment policy in accordance with the above statutory limitations, which policy currently mirrors (1) through (7) above. The primary objectives of the County’s investment program are to (1) comply with all applicable provisions of law; (2) safeguard the principal of all deposits and investments; (3) provide sufficient liquidity to ensure that monies are available to meet expenses as they come due; and (4) obtain the maximum rate of return that is consistent with the preceding objectives.

The County’s investment policy authorizes the County to enter into repurchase agreements, subject to certain restrictions.

Eligible securities used for collateralizing deposits are to be held by a third-party bank or trust company subject to security and custodial agreements with regular market valuation. Currently, the County’s investment policy does not provide for acceptance of letters of credit or surety bonds as security for deposits.

All monies collected by any officer or employee of the County are required to be deposited in such banks as have been authorized in accordance with the County Charter. It is the policy of the County that all moneys collected by any officer or employee of the County shall be immediately transferred to the County Treasurer except as is otherwise provided by law. The County routinely prepares cash flow projections, which identify funds that are available for investing and the County’s short-term borrowing requirements.



APPENDIX D

GLOSSARY

– A –

ACCRUAL BASIS ACCOUNTING

Most commonly used accounting method. Reports income when earned and expenses when incurred as opposed to cash basis accounting, which reports income when received and expenses when paid. (The County reports revenues and expenses on the modified accrual basis of accounting.)

ACCRUAL BOND

A bond that does not pay periodic interest payments, sells at a deep discount to its face value, and matures at its face value. Under United States tax law, the imputed interest is taxable as it accrues. (Same as Zero Coupon Bond)

ACTIVITY

A County agency, department or program effort that contributes to the attainment of a specific set of performance objectives.

ACTUAL

Financial activity that has taken place with as it relates to the budget.

AD VALOREM

A tax, duty or fee that varies based on the value of the product, service or property on which it is levied.

AD VALOREM TAXES

Commonly referred to as property taxes levied on both real and personal property according to the property's valuation and the tax rate.

ADOPTED BUDGET

The financial plan for the fiscal year beginning January 1 as Adopted by the County Executive, amended, and adopted by resolution by the Legislature. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year identified.

AGENCY

An administrative unit of government.

**AGENCY FUND**

Fund used to account for the receipt and disbursement of various taxes, deposits, deductions and property collected by a State 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 disability.

ANNUALIZATION

Taking changes that have occurred during the course of a year and calculating its full year impact.

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 instance, 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.

APPROPRIATED FUND BALANCE

Funds transferred from the unreserved Fund balance to the budget as revenue.

ARBITRAGE

The simultaneous purchase and sale of the same or an equivalent security to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of bond proceeds in an investment that yields a higher interest rate, resulting in interest revenue in excess of interest costs.

ASSESSMENT ROLL

The official list prepared by the Assessor 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 Assessor 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 the positions that have become vacant due to resignation, reassignment, transfer, retirement or means other than layoffs.

AUTHORIZATION

See definition of *Appropriation*.

AUTHORIZED POSITIONS

Employee positions, authorized 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 budget each year.

BALANCED SCORECARD

A management improvement system and framework that utilizes financial and non-financial information for enhancing organizational goals, objectives, performance measurement and operational strategies by assessing organizational performance across four dimensions: customer service, financial performance, internal business processes and overall performance.

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 residual non-restricted funds brought forward from the previous fiscal year (ending balance).

BENCHMARKING

The process of critically evaluating a program's or service's 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). Typically CIBs – Current Interest Bonds.

BOND ORDINANCE

Ordinance authorizing a bond issue.

BOND REFINANCING

The payoff and reissuance of bonds to obtain better interest rates or extension of the term of maturity.

BREACH

The amount by which new budget authority or outlays within a category of discretionary appropriations for a fiscal year is above the cap on new budget authority or outlays for that category for the year.

BUDGET (OPERATING)

An estimate of Adopted revenues and expenses for a specific fiscal period.

BUDGETARY BASIS

The basis of accounting used to estimate the financing sources and uses in the budget. This generally tends to be accrual, modified accrual or cash basis. (*See Accrual Basis Accounting*)

BUDGET CALENDAR

Schedule of key dates or milestones that the County will follow to prepare and adopt the Adopted Budget.

BUDGET EXAMINER

A County job title applied to budget analysts who work within the Office of Management and Budget (OMB).

BUDGET MESSAGE

General discussion of the Adopted Budget by the County Executive presented orally and in writing to the 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 made by the County Executive.

BUSINESS PROCESS IMPROVEMENT

An activity that measures the current process and makes performance improvements accordingly. By documenting current processes, establishing a methodology to measure the process based on customer needs, carrying out the process, measuring the results, and then identifying improvement opportunities based on the data collected, process improvements are implemented



and the performance of the new process measured. This activity, when repeated, is also known as continuous process improvement.

BUSINESS PROCESS REENGINEERING (BPR)

The fundamental rethinking and radical redesign of current processes to achieve dramatic, noticeable improvements in service delivery responsive to customer needs and/or significant reductions in cost.

– C –

CAP

Term commonly used to refer to legal limits on the budget authority and outlays for each fiscal year.

CAPITAL BUDGET

The first year of the capital program that includes capital improvement project appropriations and revenue required to support the project.

CAPITAL IMPROVEMENT PLAN (CIP)

The four-year Adopted plan that includes the initial budget year and subsequent three “out-years.” The County updates the Plan annually to include expanded or new capital projects. It specifies Adopted projects and an estimation of resources available to fund project expenses.

CAPITAL PROJECT

A major physical improvement, such as construction, acquisition, technology enhancement, and/or infrastructure improvements that adds value to the physical assets of the County or significantly increases the useful life of an asset. Can also refer to building and construction of a new County asset.

CASH BASIS

A basis of accounting in which recognition of transactions occurs only when cash is received or paid.

COLLECTIVE BARGAINING AGREEMENT (CBA)

A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.

CONSUMER PRICE INDEX (CPI)

A statistical measure of change, over time, in the prices of goods and services in major expense groups such as food, housing, apparel, transportation, and health and recreation typically purchased by urban consumers. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

**CONTINGENCY**

An appropriation of funds to cover unforeseen events that occur during a fiscal crisis to address Federal mandates, revenue shortfalls and other similar events.

CONTRACTUAL SERVICES

Services rendered to a government by private firms, individuals or other governmental agencies.

COST-OF-LIVING ADJUSTMENT (COLA)

An increase in salaries to offset the adverse effect of inflation on compensation.

COUNTY EXECUTIVE'S BUDGET TRANSMITTAL LETTER

The County Executive's letter to the Legislature containing the Budget Message and summarizing critical aspects of the budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes and priorities that are encompassed within the County's budget.

COUNTY SHARE

Funds that the County contributes as a percentage of the cost of a program or other governmental activity in partnership with other entities such as the Federal, State or other local governments. Such funding may be mandatory (e.g., Medicaid) or discretionary (e.g., a contribution to a non-mandated County grant funded program. (See Grant Match)

– D –

DEBT

Liability or obligation in the form of bonds, loans or notes owed to another person(s) or government that are required to 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 (i.e. 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**

A provision in an instrument that nullifies it if specific acts are performed. Example: Dis-charge old, low-rate debt without repaying it prior to maturity. Then, use newly purchased securities with lower face values that pay higher interest. The objective is a cleaner (more debt free) balance sheet and increased earnings in the amount by which the face amount of the old debt exceeds the cost of the new securities.

DEFICIT (NEGATIVE FUND BALANCE)

The excess of an entity's liabilities over its assets or the excess expenses over revenues during a single accounting period.

DEMAND

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, tax-payers, and/or stake-holders (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.).

DEPARTMENT

An operating unit of the County that usually provides a range of programs and services with-in specific service areas (e.g., health, probation, police, etc.). A department may be sub-divided into divisions (responsibility centers).

DEPRECIATION

Reducing the cost of a of a capital asset and capital improvements for wear and tear over its useful service life.

DISCRETIONARY FUNDS

County expenditures that are subject to annual review by the County Executive and the Legislature, which can be increased, decreased or eliminated based on County priorities such as the requirement to balance the budget, the service needs of a particular group or community, the goal to make County government more efficient, etc. (Antonym: See Mandatory Expenditures)

DISCRETIONARY GRANTS

Grant funds that the County receives, primarily from the Federal and New York State governments, which are annually subject to review by those governments and can be increased, decreased or eliminated.

– E –

EFFECTIVENESS

An assessment of the degree to which predefined goals and objectives were met within a specified timeframe. An effectiveness performance measure answers the following question: *Did the County or its departments' programs and services achieve their intended results?*

**EFFICIENCY**

The extent to which input (salaries, overhead, etc.) is minimized for a given level of output (programs/services), or outputs are maximized for the given level of inputs. An efficiency performance measure answers the question: *How many resources does the County consume in achieving its program and service delivery goals?*

ENDING FUND BALANCE

Fund Balance on hand after all activity.

ENTERPRISE FUND

Fund type established to finance and account for the total costs of selected government facilities and services that is predominantly self-supporting by user charges. This type of fund uses the accrual basis of accounting.

ESTIMATE

Annualized projection of an expense or revenue.

EXPENSE

Cost of 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 State as a trustee or agent for individuals, organizations or other governments outside a State that cannot be used to support a State's own programs. The County utilizes its Agency & Trust Fund for that purpose.

FISCAL POLICY

A government's policies 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 government 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 long-term nature intended to continue to be held or used. Examples are buildings, land, machinery, furniture and other equipment.

FRINGE BENEFITS

Contributions made by the County to meet obligations for employee benefits such as health insurance, pension plans, FICA, 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 for 20 hours per week would be the equivalent to .5 of a full-time position.

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 revenues.

FUND TYPE

In governmental accounting, there are three broad *types* of funds with specific funds within each. These are:

- Governmental
 - General
 - Special Revenue
 - Debt Service
 - Capital Projects
- Proprietary
 - Enterprise
 - Internal Service
- Fiduciary
 - Expendable Trust
 - Non-Expendable Trust
 - Agency

– G –

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

A widely accepted set of rules, standards, conventions and procedures for reporting financial information as established by the Financial Accounting Standards Board.

**GENERAL FUND**

The primary fund used by the County for which revenues and expenses are not legally restricted for use. Examples of departments operating within the General Fund include the Department of Public Works, Office of the Treasurer, and the County Executive's Office.

GENERAL OBLIGATION BOND (GO BOND)

Type of municipal bond where principal and interest are secured by the faith and credit of the issuer and usually supported by the issuer's taxing power.

GOAL

A broad operational statement of what a program expects to achieve sometime in the future, thus providing a general description of the desired end state.

GOVERNMENT ACCOUNTING STANDARDS BOARD – STATEMENT 34 (GASB 34)

A Government Accounting Standards Board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenses and changes in fund balances. Of note, Statement 34 also requires that the value of infrastructure assets be shown on the balance sheet. In addition, Management's Discussion and Analysis (MD&A) is required.

GRANT

A contribution by a government or other organization to support a particular function and/or purpose. Grants may come from other governments (Federal, State) or from private donors.

GRANT MATCH

Cash or in-kind services required to match grantors' shares of grant program costs.

– H –

HAVA

The HELP AMERICA VOTE ACT (HAVA) was established as a program to provide funds to States to replace punch card voting systems, establish the Election Assistance Commission, assist in the administration of Federal elections and otherwise provide assistance with the administration of certain Federal election laws and programs, establish minimum election administration standards for States and units of local government with responsibility for the administration of Federal elections, and for other related purposes.

HEADCOUNT

The number of authorized positions funded by the Adopted Budget. As used in Nassau County, the sum of positions that are full-time, part-time and seasonal.

HOURLY

Employees 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 Legislature, which rarely coincides with the County's fiscal year.

INCREMENTAL COST OF CAPITAL

The average cost incurred for each additional unit of debt issued.

INDIRECT COST

A cost necessary for the functioning of the government as a whole such as utilities but which cannot be directly assigned to one service or program area.

INFRASTRUCTURE

Government facilities on which the continuance and growth of a community depend such as roads, bridges and similar assets that are immovable.

INITIATIVE

A programmatic change or addition in current practices and/or processes intended to generate cost savings or new revenue to eliminate the County's structural deficit.

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 for the purpose of providing services between County departments on a cost reimbursement basis. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact.

INVESTMENT-GRADE BOND

A bond that is relatively safe, having a high bond rating such as BBB or better.

ISSUE

A bond offered for sale.

– J –

JUDGMENT

An amount to be paid or collected by a government as the result of a court decision.

JUNK BOND

A high-risk, non-investment grade bond with a low credit rating, usually BB or lower. Consequently, it usually has a high yield. A junk bond is the opposite of an investment-grade bond.

– L –

LAPSING APPROPRIATION

An appropriation made for a specific time period, usually a fiscal/budget year. At the end of the specified period, any unexpended or unencumbered balances lapse or end, unless otherwise provide by law. Most operating funds perform this way.

LEGISLATIVE DISTRICT

The boundaries that define the constituency of an elected County official (Legislator). The Nassau County Legislature has 19 Legislative Districts.

LEVY

A fixed rate for services that is imposed by a government to support its operations.

LIABILITY

Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE ITEM BUDGET

A budget that lists each expense 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.

LONGEVITY

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

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

– M –

MANDATED PROJECT/PROGRAM

A project or program that Nassau County must provide according to Federal, State or local law, a court order, or the Nassau County Charter.

MANDATORY EXPENDITURES

Expenditures that the County must incur according to Federal, State or local law, a court order, or the Nassau County Charter. Such funds 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: Discretionary Funds.)

MATURITY

The date on which the principal or stated value of an investment or debt obligations is due.

METROPOLITAN STATISTICAL AREA (MSA)

A county or group of contiguous counties that contain at least one city with a population of 50,000 or more people, or a Census Bureau-defined urbanized area of at least 50,000 with a metropolitan population of at least 100,000. An MSA with a population of over one million, which meets various internal economic and social requirements, is termed a Consolidated Metropolitan Statistical Area (CMSA), consisting of two or more major components, each of which is recognized as a Primary Metropolitan Statistical Area (PMSA). For example, the Nassau-Suffolk PMSA is part of the New York-Northern New Jersey-Long Island, NY-NJ-CT-PA CMSA.

MILL

A monetary measure equating to 0.001 of a dollar. When referring to the *Ad Valorem Tax* it means that one mill is equal to \$1 of tax per \$1,000 of assessed property taxable value.

MILLAGE RATE

The rate per one thousand (\$1,000) dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MISSION STATEMENT**

A broad, high-level statement of purpose for an agency/department. A mission statement defines a County department's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the department, and the planned outcomes.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenses are recognized at the time a liability is incurred pursuant to appropriation authority.

MULTI-YEAR FINANCIAL PLAN (MYP)

The County's four-year projection of baseline operating revenues and expenses and its plan for closing any projected gaps.

– N –

NASSAU COUNTY INTERIM FINANCING AUTHORITY (NIFA)

State oversight board designated to help restore Nassau County to fiscal health and to ensure adequate funding for essential services and infrastructure rebuilding.

NASSAU HEALTH CARE CORPORATION

Entity established in 1999 to manage the Nassau University Medical Center, A. Holly Patterson extended care facility, and five community health centers.

NET YIELD

Net return on an investment after deducting all expenses.

NON-AD VALOREM FINANCING

The borrowing of funds for capital projects with the commitment to pay the debt service with revenues other than property taxes.

NON-LAPSING FUND

A fund whose unencumbered appropriation balance remains available for expense after the end of the year. A non-lapsing fund remains open and available for use until budgetary action expends, transfers or closes the authorized appropriation. Grants and capital funds normally operate in this way.

NON-PROGRAMMED COST

The share of the project that is funded by outside sources that are not recognized as revenues of the County.

– O –

**OBJECT CODE**

A code that designates a specific expense or revenue item.

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 act of the County Legislature that has less legal formality than a local law.

ORIGINAL BUDGET

The Adopted Budget as approved by the Legislature.

OUTPUTS

Goods produced and services performed by the County that are delivered to its constituents.

– P –

PAY-AS-YOU-GO BASIS

A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt.

PERFORMANCE-BASED BUDGETING

The allocation of financial resources to programs and services based on their worth, overall performance, and contribution to the County's overall mission, goals, and objectives.

PERFORMANCE MANAGEMENT

The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program directions to achieve those goals; and report on the success of achieving those goals.

**PERFORMANCE MEASURE**

A specific quantitative or qualitative assessment of results obtained through a program or activity.

PERFORMANCE MEASUREMENT

A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

PERIOD OF PROBABLE USEFULNESS (PPU)

Estimation of the expected life of a capital improvement project. These are generally determined by State statute.

PERSONAL SERVICES

Expenses for salaries, wages and fringe benefits of County employees or contractors.

POLICY

A principle used to guide a managerial, operational or financial decision.

PRESENT VALUE

The current value of one or more future cash flows, discounted at an appropriate interest rate.

PRINCIPAL

The original amount borrowed through a loan, bond issue or other form of debt.

PRIOR YEAR ENCUMBRANCES

Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PRODUCTIVITY

Average real output per unit of input.

PROGRAM

A discrete service or group of related services provided by an organizational unit designed to achieve the County's goals and objectives.

PROGRAM ENHANCEMENT

A proposal to amend a department's baseline/target budget request by implementing new programs, increasing service levels, initiating revenue-generating or cost saving ideas, and/or implementing anticipated strategic initiatives as outlined and approved in the County's Multi-Year Financial Plan (MYP). The purpose of program enhancements is to provide County



decision-makers with a set of structured options for consideration to increase or decrease the baseline budget.

PROJECT NUMBER

A unique numerical or alpha-code used to identify any special activity, especially where specific reporting requirements exist. These numbers are always used with capital projects and grants.

PROJECT TITLE

A name given to a project that is used for administrative purposes in conjunction with the project number; typically captures both the nature and location of the project.

PROPRIETARY FUND

A fund used to account for operations that are financed and operate in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues provided principally from fees, charges or contracts for services. Measurement focus is on determination of net income, financial position, and changes in financial position.

– R –

RATE

A value describing one quantity in terms of another. Example: *Rate* of interest.

RATING AGENCIES

A number of companies assign a risk level to the bonds or debt issued by a government. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest the government must pay. Some agencies give an AAA rating to the least risky government bonds. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service, and Fitch Investor's Service.

REAL ASSET

An asset that is intrinsically valuable because of its utility, such as real estate or physical equipment.

REAL CAPITAL

Capital, such as equipment and machinery that is used to produce goods.

REFUNDING BONDS

Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.

REMAINING MATURITY

The amount of time left until a bond becomes due.

**RESERVES**

A portion of fund equity legally restricted (set-aside) for a specified purpose or not available for appropriation and subsequent spending.

RESOLUTION

An act of the County Legislature that has less legal formality than an ordinance.

RESOURCES

Total dollars available for appropriation that includes 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, 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.

SINKING FUND

A fund, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient moneys for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SMART GOVERNMENT INITIATIVE

A plan, usually at the department level, to reduce expenses or increase revenues through improved efficiency.

**SPECIAL DISTRICT**

A designated geographic area established to provide a specialized service usually petitioned by the residents and approved by the Legislature.

SPECIAL REVENUE FUND

Fund used to account for revenues received that have specific purposes for which they can be used.

STAKEHOLDERS

People, organizations or groups with an interest or “stake” in an activity of the County.

STRAIGHT-LINE DEPRECIATION

Depreciating an asset, minus its salvage value by the same (fixed) amount every year over its useful life. For example, if a vehicle costs \$20,000 with a salvage value of \$2,000 and useful life of three years, it will be depreciated at a cost of \$6,000 per year.

STRATEGIC

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 from other sources not anticipated or known at the start of the budget year.

SURPLUS

The amount by which County’s total revenues exceed its total outlays 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.

APPENDICES



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 length of time that a depreciable asset is expected to be useable.

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

Compares the budget with the actual. The goal of the County is to stay within budget and to avoid unfavorable variances, that is, where the actual collection or expense is out of line with the budget.

– 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 (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

See definition of *Accrual Bond*.